

Open Budget Survey 2019

Questionnaire

Russian Federation

April 2020

Country Questionnaire: Russian Federation

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

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

Answer:
FY 2019

Source:

https://www.minfin.ru/ru/document/?id_4=123006

Проект основных направлений бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов. Draft of the Main directions of budget, tax and customs-tariff policy in 2019 and the planning period of 2020 and 2021 years.

Including Annex 1: https://www.minfin.ru/common/upload/library/2018/07/main/ONBNiTTP_2019-2021_prilozhenie_1_1.docx Приложение 1 к Основным направлениям бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов. Налоговые расходы Российской Федерации 2015-2021 Annex 1 to the Main directions of the budget, tax, customs-tariff policy in 2019 and the planning period of 2020 and 2021. Tax expenditure of the Russian Federation 2015-2021 and Annex 2-5: https://www.minfin.ru/common/upload/library/2018/07/main/ONBNiTTP_2019-2021_prilozheniya_2-5_1.docx Приложение 2-5 к Основным направлениям бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов: Приложение 2. Анализ внутренних налоговых условий. Приложение 3. Меры налоговой политики по видам налогов. Приложение 4. Оценка средневзвешенного тарифа в 2017-2021 годах по укрупненным группам товаров. Приложение 5. Перечень принятых таможенно-тарифных решений в 2017 году - Annex 2-5 to the Main directions of the budget, tax, customs-tariff policy in 2019 and the planning period of 2020 and 2021: Annex 2. Analysis of internal tax conditions. Annex 3. Tax policy measures by type of tax. Annex 4. Assessment of the weighted average tariff in 2017-2021 for the enlarged groups of goods. Annex 5. List of accepted customs-tariff decisions in 2017

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

a. 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

Source:

1st published on 11/07/2018 on the website of the Ministry of Finance - authority issuing the document: https://www.minfin.ru/ru/document/?id_4=123006 Проект основных направлений бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов. Draft of the Main directions of budget, tax and customs-tariff policy in 2019 and the planning period of 2020 and 2021 years.

Including Annex 1: https://www.minfin.ru/common/upload/library/2018/07/main/ONBNiTTP_2019-2021_prilozhenie_1_1.docx Приложение 1 к Основным направлениям бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период

2020 и 2021 годов. Налоговые расходы Российской Федерации 2015-2021 Annex 1 to the Main directions of the budget, tax, customs-tariff policy in 2019 and the planning period of 2020 and 2021. Tax expenditure of the Russian Federation 2015-2021 and Annex 2-5: https://www.minfin.ru/common/upload/library/2018/07/main/ONBNiTTP_2019-2021_prilozheniya_2-5_1.docx Приложение 2-5 к Основным направлениям бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов: Приложение 2. Анализ внутренних налоговых условий. Приложение 3. Меры налоговой политики по видам налогов. Приложение 4. Оценка средневзвешенного тарифа в 2017-2021 годах по укрупненным группам товаров. Приложение 5. Перечень принятых таможенно-тарифных решений в 2017 году - Annex 2-5 to the Main directions of the budget, tax, customs-tariff policy in 2019 and the planning period of 2020 and 2021: Annex 2. Analysis of internal tax conditions. Annex 3. Tax policy measures by type of tax. Annex 4. Assessment of the weighted average tariff in 2017-2021 for the enlarged groups of goods. Annex 5. List of accepted customs-tariff decisions in 2017

Comment:

Also published on 29/10/2018 as part of the Executive Budget Proposal
<http://sozd.duma.gov.ru/download/6C67B341-685C-4A50-BAC0-B9CD9502E37B>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

11/7/2018

Source:

https://www.minfin.ru/document/?id_4=123006 Проект основных направлений бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов. Draft of the Main directions of budget, tax and customs-tariff policy in 2019 and the planning period of 2020 and 2021 years. Including Annex 1: https://www.minfin.ru/common/upload/library/2018/07/main/ONBNiTTP_2019-2021_prilozhenie_1_1.docx Приложение 1 к Основным направлениям бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов. Налоговые расходы Российской Федерации 2015-2021 Annex 1 to the Main directions of the budget, tax, customs-tariff policy in 2019 and the planning period of 2020 and 2021. Tax expenditure of the Russian Federation 2015-2021 and Annex 2-5: https://www.minfin.ru/common/upload/library/2018/07/main/ONBNiTTP_2019-2021_prilozheniya_2-5_1.docx Приложение 2-5 к Основным направлениям бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов: Приложение 2. Анализ внутренних налоговых условий. Приложение 3. Меры налоговой политики по видам налогов. Приложение 4. Оценка средневзвешенного тарифа в 2017-2021 годах по укрупненным группам товаров. Приложение 5. Перечень принятых таможенно-тарифных решений в 2017 году - Annex 2-5 to the Main directions of the budget, tax, customs-tariff policy in 2019 and the planning period of 2020 and 2021: Annex 2. Analysis of internal tax conditions. Annex 3. Tax policy measures by type of tax. Annex 4. Assessment of the weighted average tariff in 2017-2021 for the enlarged groups of goods. Annex 5. List of accepted customs-tariff decisions in 2017

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

The date 11/07/2018 is stated for the publication of the PBS on the web-site of the Ministry of Finance https://www.minfin.ru/ru/document/?id_4=123006

There were the parliament hearings on the PBS in the Parliament on 9/07/2018

<http://duma.gov.ru/news/27542/>

Publication made in online media about the PBS from 25/07/2018 indicating: On 11/07/2018 the Ministry of Finance published a new Draft of the Main directions of the budget, tax and customs-tariff policy.... Read more: <https://2019-god.com/osnovnye-napravleniya-byudzhetnoj-politiki-na-2019-2020-god/>

Source:

https://www.minfin.ru/ru/document/?id_4=123006

<http://duma.gov.ru/news/27542/>

<https://2019-god.com/osnovnye-napravleniya-byudzhetnoj-politiki-na-2019-2020-god/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The date seems to be rather precise, but the justification method could be clarified. For example: 1. Initially the report on parliament hearings on PBS appears on the State Duma web site on 09/07/2018 - <http://duma.gov.ru/news/27542/>. However, since the document itself was not published (only the popular report and the video of the hearings are available), I prefer to use the Ministry of finance official web site, where the full version of PBS appears on 11/07/2018 - https://www.minfin.ru/ru/document/?id_4=123006. 2. There are at least 5 independent web publications referring to the mentioned above sources, dated within the period 09/07/2018-25/07/2018: <http://www.pbu.ru/pbu/law/4755#.XS2-W6AufIU>; <https://www.hse.ru/news/expertise/221562947.html>; <http://taxmanager.ru/minfin-opublikoval-proekt-osnovnyx-napravlenij-byudzhetnoj-nalogovoj-i-tamozhenno-tarifnoj-politiki-na-2019-god-i-na-planovyj-period-2020-i-2021-godov/>; <https://2019-god.com/osnovnye-napravleniya-byudzhetnoj-politiki-na-2019-2020-god/>. 3. Google cash has a saved copy of the Ministry of finance web page https://www.minfin.ru/ru/document/?id_4=123006 dated 13/07/2018, where it says that the publication date was 11/07/2018.

Government Reviewer

Opinion: Agree

Comments: As additional information: also after the EBP was introduced in the legislature the approved document "The Main directions of budget, tax and customs-tariff policy in 2019 and the planning period of 2020 and 2021 years" was published at the official site of the Ministry of Finance of the Russian Federation on 02/10/2018. https://www.minfin.ru/ru/statistics/docs/budpol_taxpol/

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

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

Answer:

https://www.minfin.ru/ru/document/?id_4=123006

Source:

1st published on 11/07/2018: https://www.minfin.ru/ru/document/?id_4=123006 Проект основных направлений бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов. Draft of the Main directions of Budget, Tax and Customs-Tariff Policy in 2019 and the Planning Period of 2020 and 2021 years.

Including Annex 1: https://www.minfin.ru/common/upload/library/2018/07/main/ONBNiТП_2019-2021_prilozhenie_1_1.docx Приложение 1 к Основным направлениям бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов. Налоговые расходы Российской Федерации 2015-2021 Annex 1 to the Main directions of the budget, tax, customs-tariff policy in 2019 and the planning period of 2020 and 2021. Tax expenditure of the Russian Federation 2015-2021 and Annex 2-5: https://www.minfin.ru/common/upload/library/2018/07/main/ONBNiТП_2019-2021_prilozheniya_2-5_1.docx Приложение 2-5 к Основным направлениям бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов. Приложение 2. Анализ внутренних налоговых условий. Приложение 3. Меры налоговой политики по видам налогов. Приложение 4. Оценка средневзвешенного тарифа в 2017-2021 годах по укрупненным группам товаров. Приложение 5. Перечень принятых таможенно-тарифных решений в 2017 году - Annex 2-5 to the Main directions of the budget, tax, customs-tariff policy in 2019 and the planning period of 2020 and 2021: Annex 2. Analysis of internal tax conditions. Annex 3. Tax policy measures by type of tax. Annex 4. Assessment of the weighted average tariff in 2017-2021 for the enlarged groups of goods. Annex 5. List of accepted customs-tariff decisions in 2017

Comment:

Also later published on 29/10/2018 as part of the Executive Budget Proposal

<http://sozd.duma.gov.ru/download/6C67B341-685C-4A50-BAC0-B9CD9502E37B>

Основные направления бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов.

The Main directions of budget, tax and customs-tariff policy in 2019 and the planning period of 2020 and 2021 years.

<http://sozd.duma.gov.ru/download/7A2DBB8F-1641-4301-9CEA-C87004175312> Приложение 1 к Основным направлениям бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов. Налоговые расходы Российской Федерации 2015-2021 Annex 1 to the Main directions of the budget, tax, customs-tariff policy in 2019 and the planning period of 2020 and 2021. Tax expenditure of the Russian Federation 2015-2021

<http://sozd.duma.gov.ru/download/ADFB4EAA-E55B-4EF2-833D-0F128728D8E3> Приложение 2-5 к Основным направлениям бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов: Приложение 2. Анализ внутренних налоговых условий.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Also after the EBP was introduced in the legislature the approved document "The Main directions of budget, tax and customs-tariff policy in 2019 and the planning period of 2020 and 2021 years" was published at the official site of the Ministry of Finance of the Russian Federation on 02/10/2018. https://www.minfin.ru/ru/statistics/docs/budpol_taxpol/

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

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

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

https://www.minfin.ru/ru/document/?id_4=123006 - PBS;

https://www.minfin.ru/common/upload/library/2018/07/main/ONBNITTP_2019-2021_prilozhenie_1_1.docx Annex 1 to PBS;

https://www.minfin.ru/common/upload/library/2018/07/main/ONBNITTP_2019-2021_prilozheniya_2-5_1.docx Annex 2-5 to PBS on the website of the Ministry of Finance

Comment:

Numerical data in the PBS are found in Word (docx) files which are not machine readable

When the EBP was submitted to the State Duma, similarly, the PBS was in Word format

See- <http://sozd.duma.gov.ru/download/6C67B341-685C-4A50-BAC0-B9CD9502E37B> - PBS; <http://sozd.duma.gov.ru/download/7A2DBB8F-1641-4301-9CEA-C87004175312> - Annex 1 to PBS; <http://sozd.duma.gov.ru/download/ADFB4EAA-E55B-4EF2-833D-0F128728D8E3> - Annex 2-5 to PBS on the website of the State Duma

Peer Reviewer

Opinion: Disagree

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

Comments: Indeed, the PBS documents can be downloaded only in docx format. However, the data on the web page

https://www.minfin.ru/ru/document/?id_4=123006 presents the full content of the documents in html format making the numerical data machine readable (source: view-source:https://www.minfin.ru/ru/document/?id_4=123006). Please note that my confidence regarding the proposed answer is limited by my computer literacy.

Government Reviewer

Opinion: Disagree

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

Comments: Numerical data in the PBS are machine readable on the Single portal of the budget system - Electronic budget (<http://budget.gov.ru>) -

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?_adf.ctrl-state=yqk9zdkg2_124@ionId=45

Researcher Response

I agree with the answer "c": in addition to that it is not possible to download all the numerical files in the .xls format, they are not formatted in a manner that would easily allow calculations to be carried out and as we discussed earlier the budget.gov.ru portal does not present all the budget documents simultaneously as they are presented to the public, to the Parliament or approved or it is not possible to indicate the date of placing them to the portal

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for

2018/19.”

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

Answer:

Main Directions of Budget, Tax and Customs-Tariff Policy in 2019 and the Planning Period of 2020 and 2021 years

Source:

https://www.minfin.ru/ru/document/?id_4=123006

Основные направления бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов.

Main Directions of Budget, Tax and Customs-Tariff Policy in 2019 and the Planning Period of 2020 and 2021 years.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8. Is there a “citizens version” of the PBS?

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

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: While there is no citizens' budget as such at the PBS stage, the state (budget) programs, which encompass roughly 70% of the federal budget are available within a whole year (source: <https://programs.gov.ru/Portal/>).

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2019

Source:

The EBP 2019 was tabled to the Parliament on 29/09/2018 - http://sozd.duma.gov.ru/bill/556362-7#bh_histras

Comment:

Fiscal year in Russia is running from 1 January to 31 December

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

29/9/2018

Source:

The EBP 2019 was tabled to the Parliament on 29.09.2018 - http://sozd.duma.gov.ru/bill/556362-7#bh_histras

Comment:

sozd.duma.gov.ru - Official website of the State Duma of the Russian Federation

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

Answer:

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

Source:

The EBP 2019 was made available to the public when it was tabled to the Parliament on 29/09/2018 - http://sozd.duma.gov.ru/bill/556362-7#bh_histras

The EBP 2019 was enacted (signed by the President) on 29/11/2018

http://sozd.duma.gov.ru/bill/556362-7#bh_histras

<http://sozd.duma.gov.ru/download/6C747B85-E8AA-4293-A1D9-EDFC57E863E9>

Comment:

sozd.duma.gov.ru - Official website of the State Duma of the Russian Federation

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

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

Answer:

29/9/2018

Source:

The EBP 2019 was published when it was tabled to the Parliament on 29/09/2018 - http://sozd.duma.gov.ru/bill/556362-7#bh_histras

The date is taken from the website of the State Parliament and is confirmed by the mass media news: https://www.1tv.ru/news/2018-09-29/353134-proekt_byudzheta_na_2019_i_dva_posleduyuschih_goda_vnesen_v_gosdumu - 29 September 2018, The Bill on the federal budget for 2019 and the next two years submitted to the State Duma

<https://rg.ru/2018/09/29/v-gosdumu-vnesen-proekt-byudzheta-na-2019-2021-gody.html> 29.09.2018 The Bill on the federal budget for 2019-2021 was submitted to the State Duma

Comment:

sozd.duma.gov.ru - Official website of the State Duma of the Russian Federation

<https://www.1tv.ru> - the First Channel of the TV is the official channel of the government news

www.rg.ru - official newspaper for publication government documents

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

The EBP 2019 is available online and published at the moment the Executive tables the budget in the Legislature on 29/09/2018.

The date is taken from the website of the State Parliament and is confirmed by the mass media news

Source:

The EBP 2019 was published when it was tabled to the Parliament on 29/09/2018 - http://sozd.duma.gov.ru/bill/556362-7#bh_histras
The date is taken from the website of the State Parliament and is confirmed by the mass media news: https://www.1tv.ru/news/2018-09-29/353134-proekt_byudzheta_na_2019_i_dva_posleduyuschih_goda_vnesen_v_gosdumu - 29/09/2018, "The Bill on the Federal budget for 2019 and the next two years submitted to the State Duma"
<https://rg.ru/2018/09/29/v-gosdumu-vnesen-proekt-biudzheta-na-2019-2021-gody.html> 29/09/2018 "The Bill on the Federal budget for 2019-2021 was submitted to the State Duma"

Comment:

sozd.duma.gov.ru - Official website of the State Duma of the Russian Federation
<https://www.1tv.ru> - the First Channel of the TV is the official channel of the government news
www.rg.ru - official newspaper for publication of government documents

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Also from 2018 a new amendment was introduced in the Budget code of the Russian Federation, according to which the Government of Russian Federation presents the Bill of the federal budget and all the additional materials to State Duma of Russian Federation by means of publishing these documents on the single portal of the budget system of the Russian Federation - Electronic budget (article 192 point 4.2 of the Budget code of the Russian Federation). http://budget.gov.ru/epbs/faces/p/Бюджет/Закон%20о%20бюджете?_adf.ctrl-state=16h2ov8eu3_204@ionId=45

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

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

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

Answer:

http://sozd.duma.gov.ru/bill/556362-7#bh_histras

Source:

Законопроект № 556362-7 О федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов
The Bill No. 556362-7 On the Federal budget for 2019 and the planning period 2020 and 2021

Comment:

<http://sozd.duma.gov.ru/download/1D6EE495-FF28-466B-9672-7440D8C4DE43> package of all documents when tabled

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Also from 2018 a new amendment was introduced in the Budget code of the Russian Federation, according to which the Government of Russian Federation presents the Bill of the federal budget and all the additional materials to State Duma of Russian Federation by means of publishing these documents on the single portal of the budget system of the Russian Federation - Electronic budget (article 192 point 4.2 of the Budget code of the Russian Federation). http://budget.gov.ru/epbs/faces/p/Бюджет/Закон%20о%20бюджете?_adf.ctrl-state=16h2ov8eu3_204@ionId=45

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

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

Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

http://sozd.duma.gov.ru/bill/556362-7#bh_histras - on the Automated legislative support system (Автоматизированная система обеспечения законодательной деятельности)

Numerical data contained in the EBP are found in Word (docx) and pdf files which are not machine readable

Comment:

Peer Reviewer

Opinion: Agree

Comments:

Government Reviewer

Opinion: Disagree

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

Comments: Numerical data in the EBP are machine readable on the Single portal of the budget system - Electronic budget (can be downloaded in xls)

http://budget.gov.ru/epbs/faces/p/Бюджет/Закон%20о%20бюджете?_adf.ctrl-state=16h2ov8eu3_204@ionId=45

Researcher Response

None of the EBP documents mentions the availability of data on the Single Budget Portal. Moreover, the Annexes to the EBP could not be opened in .xls files on the date of completing the questionnaire and still they cannot be opened now. There is such option on the Portal, but Excel files open with no numerical information – just the name of the Annex.

IBP Comment

Per the researcher's "Response to Review," the current response of "c" is maintained.

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."

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

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

Answer:

The Bill on the Federal Budget for 2019 and the Planning Period of 2020 and 2021

Source:

http://sozd.duma.gov.ru/bill/556362-7#bh_histras

Законопроект О федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов

The Bill on the Federal Budget for 2019 and the Planning Period of 2020 and 2021

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the

executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.

Answer:

a. Yes

Source:

https://www.minfin.ru/common/upload/library/2018/10/main/1181k_buklet_BG_epub.pdf

Бюджет для граждан к проекту федерального закона о федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов

Citizens Budget to the Bill on the Federal budget for 2019 and for the planning period of 2020 and 2021

The publication date of document: 12.10.2018 is clear from this link -

https://www.minfin.ru/ru/search/?q_4=%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82+%D0%9E+%D1%84%D0%B5%D0%B4%D0%B5%D1%80%D0%B0%D0%BB%D1%8C%D0%BD%D0%BE%D0%BC+%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5+%D0%BD%D0%B0+2019+%D0%B3%D0%BE%D0%B4+%D0%B8+%D0%BD%D0%B0+%D0%BF%D0%BB%D0%B0%D0%BD%D0%BE%D0%B2%D1%8B%D0%B9+%D0%BF%D0%B5%D1%80%D0%B8%D0%BE%D0%B4+2020+%D0%B8+2021+%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2&source_id_4=6#

Comment:

The "citizens version" of the EBP is also posted on the single portal of the budget system of the Russian Federation - Electronic budget -

<http://budget.gov.ru/data/opendata>

http://budget.gov.ru/epbs/content/conn/content/path/Contribution%20Folders/documents/bdg/1181k_buklet_BG_epub.pdf (though the date of publication is not clear from the portal or google 'search by date' tool)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2019 FY 2019

Source:

<http://publication.pravo.gov.ru/Document/View/0001201811300026>

Федеральный закон от 29.11.2018 № 459-ФЗ "О федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов"

Federal law No. 459-FZ of 29/11/2018 "On the Federal Budget for 2019 and the Planning Period 2020 and 2021"

Comment:

<http://publication.pravo.gov.ru> - Official Internet portal of legal information - State system of legal information

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not

published or not produced, leave this question blank.

Answer:
23/11/2018

Source:

A bill in the Russian Federation must be signed by the President before it is considered enacted (law). The date the budget bill was signed by the President is 29/11/2018. This date is considered the date of publication and the final version of the law is available.

The date of approval by the State Duma is 21/11/2018

The date of approval by the Federations Council is 23/11/2018

http://sozd.duma.gov.ru/bill/556362-7#bh_histras

Comment:

The Federal Assembly is the national legislature of the Russian Federation. It consists of the State Duma, which is the lower house, and the Federation Council, which is the upper house.

<http://sozd.duma.gov.ru/> - Official Internet portal - State system of ensuring legislative activity

Peer Reviewer

Opinion: Disagree

Suggested Answer: 23/11/2018

Comments: The researcher's comment on the enactment procedure when in order to be considered enacted a bill must be signed by the President is very much correct. However, there could be a confusion when interpreting the term 'enacted'. In my view, the most precise answer to the question is 23/11/2018 when Federation Council, the upper chamber of Federal Assembly, the federal parliament approved the EB. This is the date when the bill is approved by the legislature. The President by Constitution does not belong to the legislature.

Government Reviewer

Opinion: Agree

IBP Comment

The comment from the peer reviewer is well noted. The response is revised from "29/11/2018" to "23/11/2018."

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

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

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

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

Source:

The budget has been enacted on 29/11/2018

<http://publication.pravo.gov.ru/Document/View/0001201811300026>

Federal law No. 459-FZ of 29/11/2018. On the Federal Budget for 2019 and the Planning Period 2020 and 2021».

Date of publication on the portal 30/11/2018 (one day after the budget has been enacted)

Comment:

<http://publication.pravo.gov.ru> Official Internet portal of legal information - State system of legal information

<http://sozd.duma.gov.ru/> - Official Internet portal - State system of ensuring legislative activity

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
30/11/2018

Source:
<http://publication.pravo.gov.ru/Document/View/0001201811300026>
Федеральный закон от 29/11/2018 № 459-ФЗ "О федеральном бюджете на 2019 год и на плановый период 2020 и 2021 ГОДОВ"
Federal law No. 459-FZ of 29/11/2018 "On the Federal Budget for 2019 and the Planning Period 2020 and 2021"
Date of publication on the portal: 30/11/2018

Comment:
publication.pravo.gov.ru - Official Internet portal of legal information-State system of legal information

Peer Reviewer

Opinion: Agree

Comments: Legally, the document is published when its text appears either on the Official Internet portal of legal information-State system of legal information (the researcher's suggestion) or one of two official media (Parlamentskaya gazeta and Rossiyskaya gazeta) or the collection of legislation volume (Sobraniye zakonodatelstva..). Reference: <https://rg.ru/1994/06/15/dokumenty-sila-dok.html>. Despite the fact that the EB publication date on the Ministry of Finance web page is stated as 29/11/2018 (https://www.minfin.ru/ru/performance/budget/federal_budget/budgeti/2019/), the official publication date is 30/11/2018.

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 publication is stated on the website - 30/11/2018 - <http://publication.pravo.gov.ru/Document/View/0001201811300026>

Source:
<http://publication.pravo.gov.ru> - Official Internet portal of legal information - State system of legal information

Comment:

Peer Reviewer

Opinion: Agree

Comments: Legally, the document is published when its text appears either on the Official Internet portal of legal information-State system of legal information (the researcher's suggestion) or one of two official media (Parlamentskaya gazeta and Rossiyskaya gazeta) or the collection of legislation volume (Sobraniye zakonodatelstva..). Reference: <https://rg.ru/1994/06/15/dokumenty-sila-dok.html>. Despite the fact that the EB publication date on the Ministry of Finance web page is stated as 29/11/2018 (https://www.minfin.ru/ru/performance/budget/federal_budget/budgeti/2019/), the official publication date is 30/11/2018.

Government Reviewer

Opinion: Agree

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

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

Answer:

<http://publication.pravo.gov.ru/Document/View/0001201811300026>

Source:

<http://publication.pravo.gov.ru/Document/View/0001201811300026> -

Федеральный закон от 29/11/2018 № 459-ФЗ "О федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов"

Federal law No. 459-FZ of 29/11/2018 "On the Federal budget for 2019 and the planning period 2020 and 2021"

Date of publication: 30.11.2018

See also (Ministry of Finance page): https://www.minfin.ru/ru/document/index.php?id_4=126363&page_id=2104&popup=Y&area_id=4

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Also it is possible to find EB on the single portal of the budget system of the Russian Federation - Electronic budget

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82?_adf.ctrl-state=19cuevww33_65@ionId=45

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

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

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

On the official Internet portal of legal information - State system of legal information -

<http://publication.pravo.gov.ru/Document/View/0001201811300026> numerical data in the EB are not machine readable: presented in pdf format

On the website of the Ministry of Finance - https://www.minfin.ru/ru/document/?id_4=126363 numerical data in the EB are not machine readable: presented in pdf format

Comment:

Numerical data in the EB are machine readable on the Single portal of the budget system - Electronic budget (<http://budget.gov.ru>) -

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?_adf.ctrl-state=yqk9zdkg2_124@ionId=45

It's difficult to determine when the file was originally added: the link was last modified on 10/01/2019 (and the page itself was published on 13/10/2018 - when the budget was not enacted yet (most likely it was posted being the EBP yet)). Since there were amendments made to the EBP (see the Table of amendments No. 1.1 recommended for adoption (State Duma Committee on Budget and Taxes)

<http://sozd.duma.gov.ru/download/907F66BF-9895-43BD-9CB1-E70948DE3B67>) - the EB is different from EBP and we can not consider the date of page publication as the date of publication the EB.

Peer Reviewer

Opinion: Agree

Comments: In addition to the Single portal of the budget system - Electronic budget, the numerical data in a machine readable format may also be

accessed at Rossiyskaya gazeta web page, where EB was published 05/12/2018, the link: <https://rg.ru/2018/12/05/budjet-dok.html>

Government Reviewer

Opinion: Disagree

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

Comments: Numerical data in the EB are machine readable on the Single portal of the budget system - Electronic budget (<http://budget.gov.ru>) - http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?_adf.ctrl-state=yqk9zdkg2_124@ionId=45

IBP Comment

Based on the researcher's comments regarding the uncertainty of data publication dates on the Single portal system, the current response is maintained.

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer
Opinion:

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

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

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

Answer:

Федеральный закон от 29/11/2018 № 459-ФЗ "О федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов" Federal law No. 459-FZ of 29.11.2018 On the Federal budget for 2019 and the planning period 2020 and 2021»

Source:

<http://publication.pravo.gov.ru/Document/View/0001201811300026> - Official Internet portal of legal information - State system of legal information
Федеральный закон от 29/11/2018 № 459-ФЗ "О федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов"
Federal law No. 459-FZ of 29.11.2018 "On the Federal Budget for 2019 and the Planning Period 2020 and 2021"

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

"Citizens version" of the EB:

https://www.minfin.ru/common/upload/library/2018/12/main/BDG_2019_all.pdf

БЮДЖЕТ ДЛЯ ГРАЖДАН к Федеральному закону о федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов.

CITIZENS BUDGET to the Federal Law on the Federal Budget for 2019 and the Planning Period 2020 and 2021.

Date of publication: 27/12/2018

Comment:

On the Single portal of the budget system Electronic budget - <http://budget.gov.ru> -

http://budget.gov.ru/epbs/content/conn/content/path/Contribution%20Folders/documents/bdg/BDG_2019.pdf Бюджет для граждан к федеральному закону о федеральном бюджете на 2019 год и плановый период 2020 и 2021 годов - CITIZENS BUDGET to the Federal Law on the Federal Budget for 2019 and the Planning Period 2020 and 2021

Though the date of page publication is indicated as 29/01/2019 see -

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%B4%D0%BB%D1%8F%20%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD?_adf.ctrl-state=1t7mtg3ms_30@ionId=40

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/refers to, and the fiscal year.

Answer:
FY 2019

Source:
There are both Citizens Budgets: to the EBP and EB:

CB to EBP: https://www.minfin.ru/common/upload/library/2018/10/main/1181k_buklet_BG_epub.pdf БЮДЖЕТ ДЛЯ ГРАЖДАН к проекту Федерального закона о федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов. CITIZENS BUDGET to the draft of the Federal law on the Federal budget for 2019 and the planning period 2020 and 2021. Date of publication: 12/10/2018

CB to EB: https://www.minfin.ru/common/upload/library/2018/12/main/BDG_2019_all.pdf БЮДЖЕТ ДЛЯ ГРАЖДАН к Федеральному закону о федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов. CITIZENS BUDGET to the Federal law on the Federal budget for 2019 and the planning period 2020 and 2021. Date of publication: 27/12/2018

Comment:

On the Single portal of the budget system - Electronic budget - <http://budget.gov.ru> -

http://budget.gov.ru/epbs/content/conn/content/path/Contribution%20Folders/documents/bdg/1181k_buklet_BG_epub.pdf - CITIZENS BUDGET to the draft of the Federal law on the Federal budget for 2019 and the planning period 2020 and 2021 and

http://budget.gov.ru/epbs/content/conn/content/path/Contribution%20Folders/documents/bdg/BDG_2019.pdf - CITIZENS BUDGET to the Federal Law on the Federal Budget for 2019 and the Planning Period 2020 and 2021

Though the date of page publication is indicated as 29/01/2019 see -

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%B4%D0%BB%D1%8F%20%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD?_adf.ctrl-state=1t7mtg3ms_30@ionId=40

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

https://www.minfin.ru/common/upload/library/2018/12/main/BDG_2019_all.pdf БЮДЖЕТ ДЛЯ ГРАЖДАН к Федеральному закону о федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов. CITIZENS BUDGET to the Federal law on the Federal budget for 2019 and the planning period 2020 and 2021. Date of publication: 27.12.2018

Date of publication of the EB: 30.11.2018

https://www.minfin.ru/common/upload/library/2018/10/main/1181k_buklet_BG_epub.pdf БЮДЖЕТ ДЛЯ ГРАЖДАН к проекту Федерального закона о федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов. CITIZENS BUDGET to the draft of the Federal law on the Federal budget for 2019 and the planning period 2020 and 2021. Date of publication: 12.10.2018
EBP 2019 was tabled to the Parliament on 29.09.2018

Comment:

Both documents are published in the same timeframe as the documents which the Citizens Budgets correspond to

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

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

Answer:

27/12/2018

Source:

https://www.minfin.ru/common/upload/library/2018/12/main/BDG_2019_all.pdf БЮДЖЕТ ДЛЯ ГРАЖДАН к Федеральному закону о федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов. CITIZENS BUDGET to the Federal law on the Federal budget for 2019 and the planning period 2020 and 2021. Date of publication: 27/12/2018
(Date of publication of the EB: 30/11/2018)

Comment:

Referring to CITIZENS BUDGET to EB

There are both Citizens Budgets produced:

https://www.minfin.ru/common/upload/library/2018/12/main/BDG_2019_all.pdf CB to EB:

https://www.minfin.ru/common/upload/library/2018/10/main/1181k_buklet_BG_epub.pdf CB to EBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The version of CB to the draft law was published on the official web site of the Ministry of Finance of the Russian Federation on 12/10/2018

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 publication of the CB is clearly determined at the web-site of the Ministry of Finance

Source:

https://www.minfin.ru/ru/performance/reforms/budget/budget_citizen/?id_65=126379&page_id=4217&popup=Y&area_id=65#

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

https://www.minfin.ru/common/upload/library/2018/12/main/BDG_2019_all.pdf

Source:

БЮДЖЕТ ДЛЯ ГРАЖДАН к Федеральному закону о федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов. CITIZENS BUDGET to the Federal law on the Federal budget for 2019 and the planning period 2020 and 2021

Comment:

There are both Citizens Budgets produced:

https://www.minfin.ru/common/upload/library/2018/12/main/BDG_2019_all.pdf CB to EB:

https://www.minfin.ru/common/upload/library/2018/10/main/1181k_buklet_BG_epub.pdf CB to EBP

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Also published on the Single portal of the budget system - Electronic budget - <http://budget.gov.ru> - http://budget.gov.ru/epbs/content/conn/content/path/Contribution%20Folders/documents/bdg/1181k_buklet_BG_epub.pdf - CITIZENS BUDGET to the draft of the Federal law on the Federal budget for 2019 and the planning period 2020 and 2021 and http://budget.gov.ru/epbs/content/conn/content/path/Contribution%20Folders/documents/bdg/BDG_2019.pdf - CITIZENS BUDGET to the Federal Law on the Federal Budget for 2019 and the Planning Period 2020 and 2021

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

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

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

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

Answer:

CITIZENS BUDGET to the Federal law on the Federal budget for 2019 and the planning period 2020 and 2021

Source:

Referring to the CITIZENS BUDGET to the EB

БЮДЖЕТ ДЛЯ ГРАЖДАН к Федеральному закону о федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов.

Comment:

There are both Citizens Budgets produced:

https://www.minfin.ru/common/upload/library/2018/12/main/BDG_2019_all.pdf CB to EB:

https://www.minfin.ru/common/upload/library/2018/10/main/1181k_buklet_BG_epub.pdf CB to EBP

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Also version of CB to the draft law: CITIZENS BUDGET to the draft of the Federal law on the Federal budget for 2019 and the planning period 2020 and 2021

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

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

Answer:

The CB corresponds to the EB

Source:

CB: https://www.minfin.ru/common/upload/library/2018/12/main/BDG_2019_all.pdf CITIZENS BUDGET to the Federal law on the Federal budget for 2019 and the planning period 2020 and 2021.

EB: <http://publication.pravo.gov.ru/Document/View/0001201811300026> Federal law No. 459-FZ of 29/11/2018 On the Federal budget for 2019 and the planning period 2020 and 2021»

Comment:

Referring to the CITIZENS BUDGET to the EB

There are both Citizens Budgets produced:

https://www.minfin.ru/common/upload/library/2018/12/main/BDG_2019_all.pdf - the CB to the EB:

https://www.minfin.ru/common/upload/library/2018/10/main/1181k_buklet_BG_epub.pdf - the CB to the EBP

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 2018

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

a. At least every month, and within one month of the period covered

Source:

Deadlines of placement of the IYRs on the official site of the Federal Treasury on the Internet in 2018: <http://www.roskazna.ru/ispolnenie-byudzheto/kalendar-na-2015/index.php>

All budget execution reports are presented here: <http://www.roskazna.ru/ispolnenie-byudzheto/federalnyj-byudzheto/183/>

Comment:

The IYRs are always placed on the website of the Federal Treasury in a timely manner, according to the legislation requirements.

<http://www.roskazna.ru/ispolnenie-byudzheto>

The IYR operational – on the 15th calendar day after the reporting period (monthly), on the 25th calendar day after reporting date (annually);

The IYR monthly – on the 37th calendar day after the reporting date;

The IYR quarterly – for the 1 quarter to 22 May of the current fiscal year, for the 1st half year- until August 17 of the current fiscal year, for 9 months -

until 17 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.

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:

The IYRs are published within the time frame accepted by the OBS methodology

The quarterly IYRs:

1. 13 November 2018 - The quarterly report on the 01 October 2018
2. 13 August 2018 - The quarterly report on the 01 July 2018
3. 28 May 2018 - The quarterly report on the 01 April 2018

The operational IYRs

1. 18 December 2018 - The operational report on the 01 December 2018
2. 13 November 2018 - The operational report on the 01 November 2018
3. 08 October 2018 - The operational report on the 01 October 2018
4. 17 September 2018 - The operational report on the 01 September 2018
5. 14 August 2018 - The operational report on the 01 August 2018
6. 14 August 2018 - The operational report on the 01 July 2018

The monthly IYRs:

1. 10 December 2018 - The monthly report on the 01 November 2018
2. 20 November 2018 - The monthly report on the 01 October 2018
3. 05 October 2018 - The monthly report on the 01 September 2018
4. 06 September 2018 - The monthly report on the 01 August 2018
5. 21 August 2018 - The monthly report on the 01 July 2018
6. 11 July 2018 - The monthly report on the 01 June 2018
7. 06 June 2018 - The monthly report on the 01 May 2018

Source:

The quarterly IYRs:

1. 13 November 2018 - The quarterly report on the 01 October 2018 <http://www.roskazna.ru/upload/iblock/3ec/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2018.zip>
2. 13 August 2018 - The quarterly report on the 01 July 2018 <http://www.roskazna.ru/upload/iblock/4cc/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.07.2018.zip>
3. 28 May 2018 - The quarterly report on the 01 April 2018 http://www.roskazna.ru/upload/iblock/ed8/otchet_ob_iskolnenii_federalnogo_byudzheta_na_01.04.2018_ezhekvaralnyy.zip

The operational IYRs

1. 18 December 2018 - The operational report on the 01 December 2018 http://www.roskazna.ru/upload/iblock/2cd/otchet-ob-iskolnenii-federalnogo-byudzheta-na-01.12.2018-operativnyy_.zip
2. 13 November 2018 - The operational report on the 01 November 2018 http://www.roskazna.ru/upload/iblock/7bc/otchet-ob-iskolnenii-federalnogo-byudzheta-na-01.11.2018-operativnyy_.zip
3. 08 October 2018 - The operational report on the 01 October 2018 http://www.roskazna.ru/upload/iblock/853/otchet-ob-iskolnenii-federalnogo-byudzheta-na-01.10.2018-operativnyy_.zip
4. 17 September 2018 - The operational report on the 01 September 2018 http://www.roskazna.ru/upload/iblock/d80/otchet-ob-iskolnenii-federalnogo-byudzheta-na-01.09.2018-operativnyy_.zip
5. 14 August 2018 - The operational report on the 01 August 2018 http://www.roskazna.ru/upload/iblock/314/otchet-ob-iskolnenii-federalnogo-byudzheta-na-01.08.2018-operativnyy_.zip
6. 14 August 2018 - The operational report on the 01 July 2018 http://www.roskazna.ru/upload/iblock/c93/otchet-ob-iskolnenii-federalnogo-byudzheta-na-01.07.2018-operativnyy_.zip

Monthly IYRs:

1. 10 December 2018 - The monthly report on the 01 November 2018 <http://www.roskazna.ru/upload/iblock/48d/otchet-o-iskolnenii-federalnogo-byudzheta-na-01.11.2018.zip>
2. 20 November 2018 - The monthly report on the 01 October 2018 <http://www.roskazna.ru/upload/iblock/33c/otchet-o-iskolnenii-federalnogo->

byudzheta-na-01.10.2018.zip
3. 05 October 2018 - The monthly report on the 01 September 2018 <http://www.roskazna.ru/upload/iblock/3e9/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.09.2018.zip>
4. 06 September 2018 - The monthly report on the 01 August 2018 <http://www.roskazna.ru/upload/iblock/6a8/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.08.2018.zip>
5. 21 August 2018 - The monthly report on the 01 July 2018 <http://www.roskazna.ru/upload/iblock/e8e/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.07.2018.zip>
6. 11 July 2018 - The monthly report on the 01 June 2018 <http://www.roskazna.ru/upload/iblock/92a/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.06.2018.zip>
7. 06 June 2018 - The monthly report on the 01 May 2018 <http://www.roskazna.ru/upload/iblock/fae/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.05.2018.zip>

Comment:

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:

The IYR files that are published on the inner pages of the Federal Treasury cannot be reached by the Google "search by date" tool. The IYRs are placed on the Federal Treasury website in Excel files and in the information about each file there is the date of its last change. We apply this date as a date of publication.

Source:

The quarterly IYRs:

1. 13 November 2018 - The quarterly report on the 01 October 2018 <http://www.roskazna.ru/upload/iblock/3ec/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2018.zip>
2. 13 August 2018 - The quarterly report on the 01 July 2018 <http://www.roskazna.ru/upload/iblock/4cc/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.07.2018.zip>
3. 28 May 2018 - The quarterly report on the 01 April 2018 http://www.roskazna.ru/upload/iblock/ed8/otchet_ob_iskolnenii_federalnogo_byudzheta_na_01.04.2018_ezhekvaralniy.zip

The operational IYRs

1. 18 December 2018 - The operational report on the 01 December 2018 http://www.roskazna.ru/upload/iblock/2cd/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.12.2018-_operativnyy_.zip
2. 13 November 2018 - The operational report on the 01 November 2018 http://www.roskazna.ru/upload/iblock/7bc/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.11.2018-_operativnyy_.zip
3. 08 October 2018 - The operational report on the 01 October 2018 http://www.roskazna.ru/upload/iblock/853/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2018-_operativnyy_.zip
4. 17 September 2018 - The operational report on the 01 September 2018 http://www.roskazna.ru/upload/iblock/d80/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.09.2018-_operativnyy_.zip
5. 14 August 2018 - The operational report on the 01 August 2018 http://www.roskazna.ru/upload/iblock/314/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.08.2018-_operativnyy_.zip
6. 14 August 2018 - The operational report on the 01 July 2018 http://www.roskazna.ru/upload/iblock/c93/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.07.2018-_operativnyy_.zip

Monthly IYRs:

1. 10 December 2018 - The monthly report on the 01 November 2018 <http://www.roskazna.ru/upload/iblock/48d/otchet-o-iskolnenii-federalnogo-byudzheta-na-01.11.2018.zip>
2. 20 November 2018 - The monthly report on the 01 October 2018 <http://www.roskazna.ru/upload/iblock/33c/otchet-o-iskolnenii-federalnogo-byudzheta-na-01.10.2018.zip>
3. 05 October 2018 - The monthly report on the 01 September 2018 <http://www.roskazna.ru/upload/iblock/3e9/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.09.2018.zip>
4. 06 September 2018 - The monthly report on the 01 August 2018 <http://www.roskazna.ru/upload/iblock/6a8/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.08.2018.zip>
5. 21 August 2018 - The monthly report on the 01 July 2018 <http://www.roskazna.ru/upload/iblock/e8e/otchet-ob-iskolnenii-federalnogo-byudzheta-na-01.07.2018.zip>
6. 11 July 2018 - The monthly report on the 01 June 2018 <http://www.roskazna.ru/upload/iblock/92a/otchet-ob-iskolnenii-federalnogo-byudzheta-na-01.06.2018.zip>
7. 06 June 2018 - The monthly report on the 01 May 2018 <http://www.roskazna.ru/upload/iblock/fae/otchet-ob-iskolnenii-federalnogo-byudzheta-na-01.05.2018.zip>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: Despite of the IBP's methodology of defining the date all the required IYRs are published by the Federal Treasury in a timely manner according to the Order of the Federal Treasury from 03/06/2010 # 130 "On frequency of posting information on the execution of budgets of the budget system of the Russian Federation on the official website of the Federal Treasury on the Internet". There is a timeline for publishing IYRs (p.8,9,10,11 of the table in the Order). Also see the time-schedule of publishing reports, link: <http://www.roskazna.ru/ispolnenie-byudzhetrov/kalendar-na-2015/index.php>

Researcher Response

I agree with the government reviewer and also testify that I always could reach any required IYR, published by the Federal Treasury on time according to the time-schedule. Still, the OBS is based on the evidence-based research methodology when we should provide each answer with evidence. In practice occurs that "the IYR files that are published on the inner pages of the Federal Treasury cannot be reached by the Google "search by date" tool; the IYRs are placed on the Federal Treasury website in Excel files the only information about when they were actually placed is the date of their last change. We applied this date as a date of publication

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

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

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

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

Answer:

http://www.roskazna.ru/upload/iblock/2cd/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.12.2018-_operativnyy_.zip

Source:

The most recent report is the Operational report on the 01 December 2018 published on 18 December 2018

Comment:

www.roskazna.ru - this is the official website of the Federal Treasury

www.roskazna.ru/ispolnenie-byudzhetrov - This is the weblink to all of the reports on budget execution of the federal budget

Weblinks to the last reports:

The quarterly IYRs:

1. 13 November 2018 - The quarterly report on the 01 October 2018 <http://www.roskazna.ru/upload/iblock/3ec/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2018.zip>
2. 13 August 2018 - The quarterly report on the 01 July 2018 <http://www.roskazna.ru/upload/iblock/4cc/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.07.2018.zip>
3. 28 May 2018 - The quarterly report on the 01 April 2018 http://www.roskazna.ru/upload/iblock/ed8/otchet_ob_ispolnenii_federalnogo_byudzheta_na_01.04.2018_ezhekvartalnyy.zip

The operational IYRs

1. 18 December 2018 - The operational report on the 01 December 2018 http://www.roskazna.ru/upload/iblock/2cd/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.12.2018-_operativnyy_.zip
2. 13 November 2018 - The operational report on the 01 November 2018 http://www.roskazna.ru/upload/iblock/7bc/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.11.2018-_operativnyy_.zip
3. 08 October 2018 - The operational report on the 01 October 2018 http://www.roskazna.ru/upload/iblock/853/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2018-_operativnyy_.zip
4. 17 September 2018 - The operational report on the 01 September 2018 http://www.roskazna.ru/upload/iblock/d80/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.09.2018-_operativnyy_.zip
5. 14 August 2018 - The operational report on the 01 August 2018 http://www.roskazna.ru/upload/iblock/314/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.08.2018-_operativnyy_.zip
6. 14 August 2018 - The operational report on the 01 July 2018 http://www.roskazna.ru/upload/iblock/c93/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.07.2018-_operativnyy_.zip

Monthly IYRs:

1. 10 December 2018 - The monthly report on the 01 November 2018 <http://www.roskazna.ru/upload/iblock/48d/otchet-o-ispolnenii-federalnogo-byudzheta-na-01.11.2018.zip>
2. 20 November 2018 - The monthly report on the 01 October 2018 <http://www.roskazna.ru/upload/iblock/33c/otchet-o-ispolnenii-federalnogo-byudzheta-na-01.10.2018.zip>
3. 05 October 2018 - The monthly report on the 01 September 2018 <http://www.roskazna.ru/upload/iblock/3e9/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.09.2018.zip>

4. 06 September 2018 - The monthly report on the 01 August 2018 <http://www.roskazna.ru/upload/iblock/6a8/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.08.2018.zip>
5. 21 August 2018 - The monthly report on the 01 July 2018 <http://www.roskazna.ru/upload/iblock/e8e/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.07.2018.zip>
6. 11 July 2018 - The monthly report on the 01 June 2018 <http://www.roskazna.ru/upload/iblock/92a/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.06.2018.zip>
7. 06 June 2018 - The monthly report on the 01 May 2018 <http://www.roskazna.ru/upload/iblock/fae/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.05.2018.zip>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:

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

Source:

The IYRs are in excel

Comment:

Peer Reviewer
Opinion: Agree
Comments: The files itself are in machine-readable format (xls and/or xlsx), but they are compressed in zip folders, which may restrict access.

Government Reviewer
Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

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

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

Answer:

The most recent IYRs:

Отчет об исполнении федерального бюджета на 1 декабря 2018 - The Federal budget execution report on the 01 December 2018 (the operational IYR);

Отчет об исполнении федерального бюджета на 1 ноября 2018 - The Federal budget execution report on the 01 November 2018 (the monthly IYR);

Отчет об исполнении федерального бюджета на 1 октября 2018 - The Federal budget execution report on the 01 October 2018 (the monthly IYR)

Source:

<http://www.roskazna.ru/ispolnenie-byudzhetrov/federalnyj-byudzhzet/1021/>

Comment:

The quarterly IYRs:

1. 13 November 2018 - The quarterly report on the 01 October 2018 <http://www.roskazna.ru/upload/iblock/3ec/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2018.zip>

2. 13 August 2018 - The quarterly report on the 01 July 2018 <http://www.roskazna.ru/upload/iblock/4cc/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.07.2018.zip>

https://www.minfin.ru/common/upload/library/2018/12/main/fedbud_month.xlsx - The monthly information on the execution of the Federal budget
https://www.minfin.ru/common/upload/library/2018/12/main/fedbud_quarter.xlsx The quarterly information on the execution of the Federal budget

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 2018

Source:
The MYR:
https://www.minfin.ru/document/?id_4=124675&page_id=2104&popup=Y&area_id=4#
https://www.minfin.ru/common/upload/library/2018/09/main/I._PZ_k_otchetu.zip The Explanatory note to the report on the execution of the Federal budget for the first half of 2018
https://www.minfin.ru/common/upload/library/2018/09/main/II._Prilozheniya_k_PZ.zip Annexes to the Explanatory note to the report on the execution of the Federal budget for the first half of 2018

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

Source:
Date of publication - 10/09/2018 - of the MYR is stated on the Ministry of Finance website on this link: https://www.minfin.ru/document/?id_4=124675&page_id=2104&popup=Y&area_id=4#

Comment:
https://www.minfin.ru/common/upload/library/2018/09/main/I._PZ_k_otchetu.zip The Explanatory note to the report on the execution of the Federal budget for the first half of 2018
https://www.minfin.ru/common/upload/library/2018/09/main/II._Prilozheniya_k_PZ.zip Annexes to the Explanatory note to the report on the

execution of the Federal budget for the first half of 2018

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments:

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
10/9/2018

Source:
Date of publication 10/09/2018 of the MYR is stated on the Ministry of Finance website on this link: https://www.minfin.ru/ru/document/?id_4=124675&page_id=2104&popup=Y&area_id=4#

Comment:
https://www.minfin.ru/common/upload/library/2018/09/main/I._PZ_k_otchetu.zip Explanatory note to the report on the execution of the Federal budget for the first half of 2018
https://www.minfin.ru/common/upload/library/2018/09/main/II._Prilozheniya_k_PZ.zip Annexes to the Explanatory note to the report on the execution of the Federal budget for the first half of 2018

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:
Date of publication 10/09/2018 of the MYR is stated on the Ministry of Finance website on this link: https://www.minfin.ru/ru/document/?id_4=124675&page_id=2104&popup=Y&area_id=4# and the MYR is found by the google search tool where we can see the date.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree
Comments:

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

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

Answer:

https://www.minfin.ru/ru/document/?id_4=124675&page_id=2104&popup=Y&area_id=4#

Source:

General link: https://www.minfin.ru/ru/document/?id_4=124675&page_id=2104&popup=Y&area_id=4#

Links for the documents to download:

https://www.minfin.ru/common/upload/library/2018/09/main/I._PZ_k_otchetu.zip Explanatory note to the report on the execution of the Federal budget for the first half of 2018

https://www.minfin.ru/common/upload/library/2018/09/main/II._Prilozheniya_k_PZ.zip Annexes to the Explanatory note to the report on the execution of the Federal budget for the first half of 2018

Comment:

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?

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

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

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

Source:

The documents with the numerical data are in Excel

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."

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

Answer:

Explanatory note to the report on the execution of the Federal budget for the first half of 2018 - Пояснительная записка к отчету об исполнении федерального бюджета за I полугодие 2018 года

Source:

https://www.minfin.ru/common/upload/library/2018/09/main/I._PZ_k_otchetu.zip Пояснительная записка к отчету об исполнении федерального бюджета за I полугодие 2018 года - Explanatory note to the report on the execution of the Federal budget for the first half of 2018

https://www.minfin.ru/common/upload/library/2018/09/main/II._Prilozheniya_k_PZ.zip Приложения к пояснительной записке к отчету об исполнении федерального бюджета за I полугодие 2018 года - Annexes to the Explanatory note to the report on the execution of the Federal budget for the first half of 2018

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The title of the MYR is Отчет об исполнении федерального бюджета за I полугодие 2018 года - The report on the execution of the Federal budget for the first half of 2018.

Comments: The Explanatory note is a part of the report.

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well-received.

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

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

Answer:

b. No

Source:

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 2017

Source:

The Bill "On the Execution of the Federal budget for 2017" <http://sozd.duma.gov.ru/bill/514334-7> on the Automated legislative support system (Автоматизированная система обеспечения законодательной деятельности).

Comment:

http://www.roskazna.ru/upload/iblock/36a/otchet_ob_ispolnenii_fb_za_2017_god.zip - Data in excel on the website of the Federal Treasury

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

b. Nine months or less, but more than six months, after the end of the budget year

Source:

The Bill "On the Execution of the Federal budget for 2017" <http://sozd.duma.gov.ru/bill/514334-7> - a page for the 2017 YER on the Automated legislative support system (Автоматизированная система обеспечения законодательной деятельности). All supplementary documents to the Bill are presented here. This page is available since submitting the Bill to the Parliament on 19/07/2018

All the numerical data are presented on the website of the Federal Treasury -

http://www.roskazna.ru/upload/iblock/36a/otchet_ob_ispolnenii_fb_za_2017_god.zip - available since 06/07/2018.

Comment:

It is not quite clear from the Federal Treasury website what is the actual date of the YER made available to the public:

<http://www.roskazna.ru/ispolnenie-byudzhetrov/federalnyj-byudzheto/>

The last change of the Excel documents of the YER: http://www.roskazna.ru/upload/iblock/36a/otchet_ob_ispolnenii_fb_za_2017_god.zip was made on 06/07/2018

Also we can see that the YER was definitely ready up to this time according to the presentation of the YER made by the Minister of Finance Anton Siluanov to the Government: <http://government.ru/news/32630/> The Government meeting was held on 22/05/2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Despite of the IBP's methodology of defining the date the required YER is published by the Federal Treasury in date defined by the Order of the Federal Treasury from 03/06/2010 # 130 "On frequency of posting information on the execution of budgets of the budget system of the Russian Federation on the official website of the Federal Treasury on the Internet" (YER must be made available to the public no later than 15/05).

IBP Comment

The government reviewer's comment is well-received. Question YER-2 is evaluating the actual publication practice as well as the statutory requirements. Based on the Automated legislative support system link provided by the researcher, the current response is maintained.

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

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

19/7/2018 6/7/2018

Source:

The Bill "On the Execution of the Federal budget for 2017" <http://sozd.duma.gov.ru/bill/514334-7> All supplementary documents to the Bill are presented here. But all of the numerical data on this link are presented not in a machine readable format. This page is available since submitting the Bill to the Parliament on 19/07/2018

Comment:

The numerical data are available on the website of the Federal Treasury -

http://www.roskazna.ru/upload/iblock/36a/otchet_ob_ispolnenii_fb_zh_2017_god.zip from 06/07/2018

It is not quite clear from the Federal Treasury website what is the actual date of document made available to the public:

<http://www.roskazna.ru/ispolnenie-byudzhetrov/federalnyj-byudzheth/>

We consider it to be on 06/07/2018 according to the date of the last change of the Excel documents of the YER

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 15/05/2018

IBP Comment

The government reviewer's comment is well-received. Question YER-3a is evaluating the actual publication practice as well as the statutory requirements. Based on the Automated legislative support system link provided by the researcher (<http://sozd.duma.gov.ru/bill/514334-7>), the current response is maintained.

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

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

Answer:

The date of submitting the Bill on the YER to the legislature is clearly indicated on the website - <http://sozd.duma.gov.ru/bill/514334-7> - in the Automated legislative support system (Автоматизированная система обеспечения законодательной деятельности) We consider it to be somewhere around July 2018 according to the date of the last change of the Excel documents of the YER - 6 July 2018:

http://www.roskazna.ru/upload/iblock/36a/otchet_ob_ispolnenii_fb_zh_2017_god.zip

Also we can see that the YER was definitely ready to this time according to the presentation of the YER made by the Minister of Finance Anton Siluanov to the Government: <http://government.ru/news/32630/> The Government meeting was held on May 22, 2018.

Source:

The Bill "On the Execution of the Federal budget for 2017" <http://sozd.duma.gov.ru/bill/514334-7> All supplementary documents to the Bill are presented here. But all of the numerical data on this link are presented not in a machine readable format. This page is available since submitting the Bill to the Parliament on 19/07/2018

Comment:

The date of publication of the numerical data of the YER are 06/07/2018 according to the date of the last change of the Excel documents of the YER:

http://www.roskazna.ru/upload/iblock/36a/otchet_ob_ispolnenii_fb_zh_2017_god.zip

Also we can say that the YER was definitely ready up to this time as there was a presentation of the YER made by the Minister of Finance Anton Siluanov to the Government: <http://government.ru/news/32630/> The Government meeting was held on 22/05/2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: According to the p.15 of the table in the Order of the Federal Treasury from 03/06/2010 # 130 "On frequency of posting information on the execution of budgets of the budget system of the Russian Federation on the official website of the Federal Treasury on the Internet" ('Об утверждении Состав и периодичности размещения информации об исполнении бюджетов бюджетной

системы Российской Федерации на официальном сайте Федерального казначейства в сети Интернет") the YER must be published until 15/05 of the year following the reporting year. Federal Treasury always publishes reports on the website in accordance with the deadlines established by the legislation of the Russian Federation. See the time-schedule of publishing reports, link: <http://www.roskazna.ru/ispolnenie-byudzhetrov/kalendar-na-2015/index.php>

Researcher Response

I agree with the government reviewer that the year report on budget execution is placed on the Federal Treasury website earlier than it is submitted to the Federal Parliament. But this documentation is not full and lacks important details, for example, the Explanatory note. Thus if we take this document as a YER than we answer differently for many questions in the YER section of the Questionnaire. In addition, the Budget Code (article 264) notes that the YER includes: 1) report on budget execution; 2) the balance of budget execution; 3) statement of financial performance; 4) cash flow statement; 5) the Explanatory note. Also it is not possible to identify the actual date of placing the YER at the Federal Treasury website. In the OBS we are basing on the evidence-based research methodology when we should provide each answer with evidence. If the government reviewer does not agree with this comment it will be helpful if s/he presents the weblink to the YER which we would use to answer the questions 84-96 of the Questionnaire. Thank you!

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

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

Answer:

<http://sozd.duma.gov.ru/bill/514334-7>

Source:

The Bill "On the Execution of the Federal budget for 2017" <http://sozd.duma.gov.ru/bill/514334-7> - a page for the 2017 YER on the Automated legislative support system (Автоматизированная система обеспечения законодательной деятельности). All supplementary documents to the Bill are presented here. But all of the numerical data on this link are presented not in a machine readable format.

Comment:

http://www.roskazna.ru/upload/iblock/36a/otchet_ob_ispolnenii_fb_za_2017_god.zip at the Federal Treasury website, where all the budget execution reports are posted, the YER in in Excel there

Federal law No. 354-FZ of 11.10.2018 "On the Execution of the Federal budget for 2017"

<http://publication.pravo.gov.ru/Document/View/0001201810110056>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: http://www.roskazna.ru/upload/iblock/36a/otchet_ob_ispolnenii_fb_za_2017_god.zip - the budget execution reports are posted on the Federal Treasury website.

Comments: Naimed Automated legislative support system is aimed to publishing of draft laws not to publishing budget reports.

Researcher Response

I agree with the government reviewer that the year report on budget execution is placed on the Federal Treasury website earlier than it is submitted to the Federal Parliament. But this documentation is not full and lacks important details, for example, the Explanatory note. Thus if we take this document as a YER than we answer differently for many questions in the YER section of the Questionnaire. Also I should mention that year reports on execution of the Federal budget in the Russian Federation are subject to the approval by the Federal law, and similarly as the EBP are placed on the portal of draft laws with all supporting documents and since that time all budget documentation relating YER is available to the public. If the government reviewer does not agree with this comment it will be helpful if s/he presents the alternative weblink to the YER which we would use to answer the questions 84-96 of the Questionnaire. Thank you!

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

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

Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

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

Source:

http://www.roskazna.ru/upload/iblock/36a/otchet_ob_isspolnenii_fb_za_2017_god.zip

Comment:

The numerical data of the YER are available in Excel on the Federal Treasury website since 9/07/2018

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

The report on the Execution of the Federal Budget for 2017

Source:

Отчет об исполнении федерального бюджета за 2017 год
The Report on the Execution of the Federal Budget for 2017

<http://sozd.duma.gov.ru/bill/514334-7>

a page for the 2017 YER on the Automated legislative support system (Автоматизированная система обеспечения законодательной деятельности).

Federal law No. 354-FZ of 11.10.2018 "On the Execution of the Federal budget for 2017"

<http://publication.pravo.gov.ru/Document/View/0001201810110056>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

a. Yes

Source:

https://www.minfin.ru/common/upload/library/2018/10/main/Broshura_za_2017_god.pdf

The Report on the Federal budget execution for 2017.

Brochure "Budget for citizens" (report) for 2017 Date of publication: 31/10/2018

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 2017 FY 2017

Source:

<http://www.ach.gov.ru/activities/audit-of-the-federal-budget/34516/>

Conclusion of the Accounts Chamber of the Russian Federation on the Report on the Execution of the Federal budget for 2017

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

b. 12 months or less, but more than six months, after the end of the budget year

Source:

<http://www.ach.gov.ru/activities/audit-of-the-federal-budget/>

Placed on the website of the Accounts Chamber on 18/09/2018, see in Subsequent Monitoring (Последующий контроль) Section

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
18/9/2018

Source:
<http://www.ach.gov.ru/activities/audit-of-the-federal-budget/>
Placed on the website of the Accounts Chamber on 18/09/2018, see in Subsequent Monitoring (Последующий контроль) Section

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
The date is seen in the News of the Subsequent Monitoring (Последующий контроль) Section on the website of the Accounts Chamber

Source:
The date is seen in the News of the Subsequent Monitoring (Последующий контроль) Section on the website of the Accounts Chamber see <http://www.ach.gov.ru/activities/audit-of-the-federal-budget/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
<http://audit.gov.ru/upload/iblock/999/99941bef8cfd18e7e10d5e8630f70bb.pdf>

Source:
<http://www.ach.gov.ru/activities/audit-of-the-federal-budget/34516/>

<http://audit.gov.ru/upload/iblock/999/99941bef8cfcd18e7e10d5e8630f70bb.pdf>

Conclusion of the Accounts Chamber of the Russian Federation on the Report on the Execution of the Federal budget for 2017

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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

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

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

The AR is in pdf - <http://audit.gov.ru/upload/iblock/999/99941bef8cfcd18e7e10d5e8630f70bb.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: The Conclusion of the Accounts Chamber of the Russian Federation on the report on the execution of the federal budget for 2017 is posted in a machine readable format on the website of the Accounts Chamber of the Russian Federation, follow the link:

<http://audit.gov.ru/activities/audit-of-the-federal-budget/34516/>

Researcher Response

This disagreement cannot be accepted: on the date of answering the questions of the Questionnaire there were no machine readable format on the website of the Accounts Chamber. Today (2 October 2019) on the presented by the government reviewer weblink besides the links to pdf files of the Conclusion of the Accounts Chamber the following files are attached: 'Digital data to the Conclusion of the Accounts chamber, available in machine-readable format - Archive format .csv - Archive format .xls/.xlsx - Цифровые данные к Заключению Счетной палаты, доступные в машиночитаемом формате - Архив формата .csv - Архив формата .xls/.xlsx' but they cannot be opened: given the mistake '404 Not Found'

IBP Comment

Per the researcher's "Response to Review," the current response of "c" is maintained.

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

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

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

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

soft electronic copy but is not available online.

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

Answer:

Conclusion of the Accounts Chamber of the Russian Federation on the Report on the Execution of the Federal budget for 2017

Source:

<http://www.ach.gov.ru/activities/audit-of-the-federal-budget/34516/>

<http://audit.gov.ru/upload/iblock/999/99941bef8cfcd18e7e10d5e8630f70bb.pdf>

Conclusion of the Accounts Chamber of the Russian Federation on the Report on the Execution of the Federal budget for 2017

Заключение Счетной палаты Российской Федерации на отчет об исполнении федерального бюджета за 2017 год

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
b. No

Source:
<http://audit.gov.ru/upload/iblock/f3c/f3ce5812cd7543b179ee89f508668cad.pdf>
Conclusion of the Accounts Chamber of the Russian Federation on the Report on the Execution of the Federal budget for 2017 (main elements)

Comment:
We assume this document can be considered the "citizens version": it is accessible, incorporates visual elements. Main elements of the AR are placed together on the Accounts Chamber website with the AR: <http://www.ach.gov.ru/activities/audit-of-the-federal-budget/34516/>

Peer Reviewer
Opinion: Agree

Comments: To be more precise, the suggested document can be categorized as an executive summary of the original AR. However, I agree that it may serve as a citizens version.

Government Reviewer
Opinion: Agree

IBP Comment
To maintain consistency across survey countries, the document linked by the researcher is considered to be an executive summary of the 2017 Audit Report, rather than a citizens version of it. The response is revised from "a" to "b."

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

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

Answer:
a. Yes

Source:

<https://www.minfin.ru/ru> The website of the Ministry of Finance posts budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, the In-Year Reports, the Mid-Year Review, and the Year-End Report
<http://www.roskazna.ru> The website of the Federal Treasury posts all budget execution reports – the IYRs and the YER
<http://sozd.duma.gov.ru> - Official website of the State Duma of the Russian Federation. It publishes all the bills and the history of their progress through in the Parliament. We get the PBS, the EBP and the EB from there.
<http://www.kremlin.ru> - The website of the President of the Russian Federation posts all documents signed by the President
<http://budget.gov.ru/data/opendata> - The single portal of the budget system of the Russian Federation, Electronic budget
<http://government.ru> - The government of the Russian Federation. Information about the bills, tabled to the State Duma, issued regulations.
<http://www.ach.gov.ru> The website of the Accounts Chamber, posts the Audit report
<http://publication.pravo.gov.ru> Official Internet portal. State system of legal information. It publishes all legislative acts, regulations, international treaties that have entered into force in the territory of the Russian Federation. Relating budget information there is the EB, the approved YER and the AR
<http://nalog.ru/opendata/> - Official site of the Federal Tax Service
www.zakupki.gov.ru - Portal of public procurement
<http://programs.gov.ru> - Government programs

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or 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.

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

Answer:

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

Source:

<http://budget.gov.ru/> - The 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 the budget and it provides with the budget information in "citizens version" and as documents.
http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82?_adf.ctrl-state=6xbzb3e1u_337@ionId=45 - Current budget statistics in figures

[http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%A0%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D1%8B?message=eyJwYXJhbUJHTGV2ZWxzRmVkljP7Im5hbWUiOiJwYXJhbUJHTGV2ZWxzRmVklwidmFsdWUiOiUuWzA5LTFlidHlwZSI6IINUUkIORYJ9LCJJTkRPMDFcGFyYW1QZXJpb2QiOmsibmFtZSI6IklORE8wMV9wYXJhbVBlcmVZCisInZhbHVIjoiMjAxOS0wMS0wMVQwMDowMDowMC4wMDBaliwidHlwZSI6IklRBVEUifSwiRVhETzAxX3BhcmFtUGVyaW9kIjP7Im5hbWUiOiJFwERPMDFcGFyYW1QZXJpb2QiLCJ2YWx1ZSI6IjIwMTktMDEtMDFUMDA6MDA6MDAuMDAwWilsInR5cGUiOiJlEQVRFIn0sInZpZXdb2RlljP7Im5hbWUiOiJ2aWV3Q29kZSIsInZhbHVIjoiRGF5RmVklldyJ9fQ==&_adf.ctrl-state=6xbzb3e1u_415@ionId=45](http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%94%D0%BE%D1%85%D0%BE%D0%B4%D1%8B?message=eyJwYXJhbUJHTGV2ZWxzRmVkljP7Im5hbWUiOiJwYXJhbUJHTGV2ZWxzRmVklwidmFsdWUiOiUuWzA5LTFlidHlwZSI6IINUUkIORYJ9LCJJTkRPMDFcGFyYW1QZXJpb2QiOmsibmFtZSI6IklORE8wMV9wYXJhbVBlcmVZCisInZhbHVIjoiMjAxOS0wMS0wMVQwMDowMDowMC4wMDBaliwidHlwZSI6IklRBVEUifSwiRVhETzAxX3BhcmFtUGVyaW9kIjP7Im5hbWUiOiJFwERPMDFcGFyYW1QZXJpb2QiLCJ2YWx1ZSI6IjIwMTktMDEtMDFUMDA6MDA6MDAuMDAwWilsInR5cGUiOiJlEQVRFIn0sInZpZXdb2RlljP7Im5hbWUiOiJ2aWV3Q29kZSIsInZhbHVIjoiRGF5RmVklldyJ9fQ==&_adf.ctrl-state=6xbzb3e1u_415@ionId=45) - Revenue data can be downloaded as a consolidated file

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%A0%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D1%8B?message=eyJwYXJhbUJHTGV2ZWxzRmVkljP7Im5hbWUiOiJwYXJhbUJHTGV2ZWxzRmVklwidmFsdWUiOiUuWzA5LTFlidHlwZSI6IINUUkIORYJ9LCJJTkRPMDFcGFyYW1QZXJpb2QiOmsibmFtZSI6IklORE8wMV9wYXJhbVBlcmVZCisInZhbHVIjoiMjAxOS0wMS0wMVQwMDowMDowMC4wMDBaliwidHlwZSI6IklRBVEUifSwiRVhETzAxX3BhcmFtUGVyaW9kIjP7Im5hbWUiOiJFwERPMDFcGFyYW1QZXJpb2QiLCJ2YWx1ZSI6IjIwMTktMDEtMDFUMDA6MDA6MDAuMDAwWilsInR5cGUiOiJlEQVRFIn0sInZpZXdb2RlljP7Im5hbWUiOiJ2aWV3Q29kZSIsInZhbHVIjoiRGF5RmVklldyJ9fQ==&_adf.ctrl-state=6xbzb3e1u_444@ionId=45 - Expenditure data can be downloaded as a consolidated file

<http://www.roskazna.ru/ispolnenie-byudzheto/> The website of the Federal Treasury, section on budget execution: revenue and expenditure data for the current fiscal year can be downloaded as a set of files within the budget execution reports

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xhtml?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

Budget Code of the Russian Federation - <https://www.zakonrf.info/budjetnyy-kodeks/>
Budget Code of the Russian Federation, Chapter 25.1 Fundamentals of drawing up, external auditing, consideration and endorsement of budgetary reporting <https://www.zakonrf.info/media/pdf/budjetnyy-kodeks.pdf>
Article 264.1. Fundamentals of budget accounting and budget reporting
Article 264.2. Preparation of budget reporting
Article 264.3. Formation of reporting on execution of the consolidated budget and budgets of state extra-budgetary funds
Article 264.4. External auditing of an annual report on performance Budget Code, Chapter 264.4 and following
Article 264.5. The submission, consideration and approval of the annual report on the budget execution by the legislative (representative) body
Article 264.6. The law (decision) on the budget execution
The Federal law from April 5, 2013 № 41-FZ "On the Accounts Chamber of the Russian Federation" <http://audit.gov.ru/about/document/> i.e., Article 18. Preliminary audit of the formation of the Federal budget and budgets of state extrabudgetary funds of the Russian Federation. See: http://audit.gov.ru/about/document/#doc_18

Comment:

<https://www.zakonrf.info> - Legal navigation service under the legislation of the Russian Federation
<http://audit.gov.ru> - Website of the Accounts Chamber

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Additional: Budget Code of the Russian Federation, Chapter 36. The principle of transparency (openness). It means publication in mass media of enacted budgets and reports on their execution, completeness of information on the implementation of budgets, and the availability of other information about budgets by the decision of legislative (representative) state authorities, municipalities and etc. Budget Code of the Russian Federation, Chapter 241.2. Single portal of the budget system of the Russian Federation is an instrument for implementing the principle of transparency (openness) of budgets of the budget system of the Russian Federation. Budget Code of the Russian Federation, Chapter 192 point 4.2. the Government of the Russian Federation presents the Bill of the federal budget and all the additional materials to the State Duma of the Russian Federation by means of publishing these documents on the single portal of the budget system of the Russian Federation - Electronic budget

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.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005

<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

<https://www.zakonrf.info/budjetnyy-kodeks/36/> The Budget Code of the Russian Federation. Article 36. Principle of Transparency (Openness).
<http://minfin.ru/ru/performance/ebudget/npa/> Legislative-normative base of the Electronic budget.
<http://minfin.ru/ru/opendata/legislation/index.php> Normative legal support and regulation on the Open Data. Formation, updating and decision-making on the termination of updating of sets of open data of the Ministry of Finance of the Russian Federation: order and powers of participants

Comment:

<https://www.zakonrf.info> - Legal navigation service under the legislation of the Russian Federation
<http://minfin.ru/ru> Web-site of the Ministry of Finance of the Russian Federation

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

The text of the Bill on the Federal budget for 2019-2021 - <http://sozd.duma.gov.ru/download/2AFD3F7B-12CE-48FB-AC02-5B47C25F87B3>
Article 6. Budget appropriations of the Federal budget by 2019 and the planning period of 2020 and 2021 years (Pp. 32-36)

Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021" (Ведомственная структура расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/FC5117B5-CC9F-4064-BC3B-5038CF87FEC4>

See also Annex 9 to the Explanatory note to the Bill on the Federal Budget: "Federal budget expenditures on sections and subsections of classification of budget expenditures for 2019 and the planning period of 2020 and 2021" (Расходы федерального бюджета по разделам и подразделам классификации расходов бюджетов на 2019 год и на плановый период 2020 и 2021 годов) - <http://sozd.duma.gov.ru/download/C48013D2-DC0E-4AA1-8937-3259210116BE>

The total expenditures for 2019 are listed as 14 997 458 862,7 thousand rubles in Annex 10 (by administrative classification), at the same time Article 1 of the Bill for 2019-2021 says that total expenditures will be 18 037 246 116,4 thousand rubles. Administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

Annex 13 to the text of the Bill on the Federal Budget: "Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditure of classification of expenditure of the Federal budget for 2019 and the planning period 2020 and 2021" (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/43C36FA9-C502-445C-B308-6BAFE6346DE7>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

Information on the budget expenditures by functional classification can be found in the Annex 13 to the text of the Bill on the Federal Budget: "Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditure of classification of expenditure of the Federal budget for 2019 and the planning period 2020 and 2021" (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/43C36FA9-C502-445C-B308-6BAFE6346DE7>

Budget expenditures by functional classification are compatible with international standards. That refers to "a" answer.

Comment:

Peer Reviewer
Opinion: Agree

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?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

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

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

The Bill on the Federal Budget does provide a breakdown by economic classification (See Annex 13 and Annex 15)

Annex 13 to the text of the Bill on the Federal Budget: "Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditure of classification of expenditure of the Federal budget for 2019 and the planning period 2020 and 2021" (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/43C36FA9-C502-445C-B308-6BAFE6346DE7>

For example,

100 Financial support for the execution of functions of Federal public authorities, provision of services and execution of works (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.2063

200 Financial support of performance of functions of Federal government bodies, rendering of services and performance of works (Purchase of goods, works and services for ensuring the state (municipal) needs) p.2064

600 Subsidies to the centers of historical heritage of the presidents of the Russian Federation, who have ceased to exercise their powers (providing subsidies to budget, autonomous institutions and other non-profit organizations) p. 2066

800 Financial support of performance of functions of Federal state bodies, rendering of services and performance of works (Other budgetary appropriations) p.2069

Etc.

Annex 15 to the text of the Bill on the Federal Budget: "Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021" <http://sozd.duma.gov.ru/download/C2B773DC-E9CF-4920-B928-C82CB5D0FC48>

For example, see page 3226 - 03 Government program "Social Protection" – see at the end of the article in brackets

100 Financial support for the execution of functions of Federal public authorities, provision of services and execution of works (Expenditure on payments to staff in order to ensure the performance of the functions of the government (municipal) authorities, government agencies, management bodies of state extra-budgetary funds). P. 3255

200 Compensation for harm to the citizens who were exposed to radiation owing to radiation accidents according to the Law of the Russian Federation of May 15, 1991 No. 1244-I "About social protection of the citizens who were exposed to radiation owing to accident on the Chernobyl NPP" (Purchase of goods, works and services for providing the state (municipal) needs). P. 3229

300 Measures of social support for citizens exposed to radiation as a result of radiation accidents and nuclear tests, in accordance with the Law of the Russian Federation of 15 may 1991 № 1244-I "On social protection of citizens exposed to radiation as a result of the Chernobyl disaster "(Social

security and other payments to the population). P. 3228
500 Implementation of monthly cash payments to citizens exposed to radiation due to radiation accidents and nuclear tests, in accordance with the Law of the Russian Federation of May 15, 1991 № 1244-I "On social protection of citizens exposed to radiation due to the Chernobyl disaster" (Intergovernmental transfers). P.3220
600 Financial support of performance of functions of Federal government bodies, rendering of services and performance of works (Providing subsidies to budgetary, autonomous institutions and other non-profit organizations). P. 3252
800 State support of organizations engaged in the production, distribution and replication of socially significant programs in the field of electronic media, the creation and maintenance of information and telecommunications network "Internet" sites of social or educational importance (Other budget allocations). P. 3542
Page 3307 - 08 Government Program "Ensuring public order and combating crime"
400 Financial support of performance of functions of Federal government bodies, rendering of services and performance of works (Capital investments in objects of the state (municipal) property). P. 3308

Comment:

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

100 Expenditures for staff entitlements
200 Procurement of goods, works and services
300 Social security
400 Capital investments
500 Intergovernmental transfers
600 Subsidies
700 Debt Service
800 Additional budgetary allocations

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

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

100 Expenditures for staff entitlements
200 Procurement of goods, works and services
300 Social security
400 Capital investments
500 Intergovernmental transfers
600 Subsidies
700 Debt Service
800 Additional budgetary allocations

Budget classification of the Russian Federation https://www.minfin.ru/ru/performance/budget/classandaccounting/?id_57=62424

Comment:

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

100 Expenditures for staff entitlements
200 Procurement of goods, works and services
300 Social security
400 Capital investments
500 Intergovernmental transfers
600 Subsidies
700 Debt Service
800 Additional budgetary 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?

GUIDELINES:

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

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

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

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

Answer:

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

Source:

The text of the Bill on the Federal Budget for 2019-2021 is formed in the program structure of expenditures in accordance with the List of government programs of the Russian Federation, approved by the order of the Government of the Russian Federation.

Information on the budget expenditures presented by program can be found in Annex 15 to the text of the Bill on the Federal Budget: "Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021" (Распределение бюджетных ассигнований по целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов, разделам, подразделам классификации расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/C2B773DC-E9CF-4920-B928-C82CB5D0FC48>

01 Government program of the Russian Federation "Healthcare Development" - pp.3136-3188
02 Government program of the Russian Federation "Development of Education" – pp. 3188-3226
03 Government program of the Russian Federation "Social Support" – pp. 3226-3268

...

71 Development of the Pension System – pp. 3869-3872
Etc.

Programs accounting for expenditures are presented in the Annex 13 to the text of the Bill on the Federal Budget: "Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditure of classification of expenditure of the Federal budget for 2019 and the planning period 2020 and 2021" (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/43C36FA9-C502-445C-B308-6BAFE6346DE7>

Treating the term "program" as meaning any level of detail below an administrative unit - that is, any programmatic grouping that is below the ministry, department, or agency level – see the administrative units accounting presented in the Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021" (Ведомственная структура расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/FC5117B5-CC9F-4064-BC3B-5038CF87FEC4>

The total expenditures for 2019 are listed as 14 997 458 862,7 thousand rubles in Annex 13, and 14 997 458 862,7 thousand rubles in Annex 15, though Article 1 of the Bill for 2019-2021 says that total expenditures will be 18 037 246 116,4 thousand rubles. It corresponds to the answer "b".

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Multi-year expenditure estimates are presented by administrative, functional, and economic classifications:

By administrative classification:

Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021" (Ведомственная структура расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/FC5117B5-CC9F-4064-BC3B-5038CF87FEC4>
For example, page 320 - The Ministry of Industry and Trade of the Russian Federation (Code 020);
page 411 - the Ministry of Energy the Russian Federation (Code 022);
page 423 - The Federal Service for Supervision in the Sphere of Nature (Code 048);
page 538 - The Ministry of Health of the Russian Federation (Code 056);
page 709 - the Ministry of Education and Science of the Russian Federation (Code 075) etc.
Expenditures presented for 2019, 2020 and 2021

By functional and economic classification:

Annex 9 to the Explanatory note to the Bill on the Federal Budget: Federal budget expenditures on sections and subsections of classification of budget expenditure for 2019 and the planning period of 2020 and 2021 - <http://sozd.duma.gov.ru/download/C48013D2-DC0E-4AA1-8937-3259210116BE>

For example,

Page 1 - National issues

Page 4 - National defense

Page 6 - National security and law enforcement

Page 8 – National Economy etc.

Page 10 - Housing and communal services

Page 11 – Environmental protection

Etc.

Expenditures presented for 2018 (estimates), 2019, 2020 and 2021

Annex 13 to the text of the Bill on the Federal Budget: "Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditure of classification of expenditure of the Federal budget for 2019 and the planning period 2020 and 2021" (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/43C36FA9-C502-445C-B308-6BAFE6346DE7>

For example,
Page 2063 - National issues
Page 2219 - National defense
Page 2248 - National security and law enforcement
Page 2308 – National Economy etc.
Page 2601 - Housing and communal services
Page 2625 – Environmental protection
Etc.
Expenditures presented for 2019, 2020 and 2021

Annex 15 to the text of the Bill on the Federal Budget: “Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021” (Распределение бюджетных ассигнований по целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов, разделам, подразделам классификации расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/C2B773DC-E9CF-4920-B928-C82CB5D0FC48>

For example,
p.3136 Government program of the Russian Federation “Healthcare Development”
p. 3188 Government program of the Russian Federation “Development of Education”
p.3226 Government program of the Russian Federation “Social Support”
p.3479 Government program of the Russian Federation “Development of the Aviation Industry”
p.3629 Government program of the Russian Federation “Development of Foreign Economic Activity”
Etc.
Expenditures presented for 2019, 2020 and 2021

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Each code of budgetary expenditure represents the administrative, economic, functional, programm and national projects classification, in accordance with the Order of the Ministry of Finance of Russian Federation of 08.06.2018 N 132n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, their Structure and Principles of Assignment".

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

Answer:
Administrative classification
Economic classification
Functional classification

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Annex 15 to the text of the Bill on the Federal Budget: "Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021", see - <http://sozd.duma.gov.ru/download/C2B773DC-E9CF-4920-B928-C82CB5D0FC48> - presents expenditure estimates for a multi-year period by program in the amount of 14 997 458 862,7 thousand rubles (for 2019)

Annex 13 to the text of the Bill on the Federal Budget: Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditure of classification of expenditure of the Federal budget for 2019 and the planning period 2020 and 2021 (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов)

Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021" (Ведомственная структура расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов)
<http://sozd.duma.gov.ru/download/FC5117B5-CC9F-4064-BC3B-5038CF87FEC4>

Annex 7 to the Explanatory note to the Bill on the Federal Budget "Federal budget expenditures in 2019-2021 in the context of government programs"
<http://sozd.duma.gov.ru/download/78B30356-45A1-49F4-9699-7C0FF6032281>

Not all expenditures are presented in the Annex 15: while Annex 15 presents 14 997 458 862,7 thousand rubles (for 2019), 15 533 875 037,6 thousand rubles (for 2020), 15 909 245 588,3 thousand rubles (for 2021), Article 1 of the Bill for 2019-2021 says that total expenditures will be 18 037 246 116,4 thousand rubles. The answer is "b".

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Annex 4 to the Explanatory note to the Bill of the Federal Budget "Parameters of Federal budget revenues for 2019 and for the planning period 2020 and 2021" - <http://sozd.duma.gov.ru/download/4651F3CF-F699-42C3-9172-D77CBCFB0840>
Explanatory note to the Bill of the Federal Budget, description of the revenues, pp. 32-91 - <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Annex 4 to the Explanatory note to the Bill of the Federal Budget "Parameters of Federal budget revenues for 2019 and for the planning period 2020 and 2021" - <http://sozd.duma.gov.ru/download/4651F3CF-F699-42C3-9172-D77CBCFB0840>
Explanatory note to the Bill of the Federal Budget, description of the revenues, pp. 32-91 - <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Information about tax and non-tax revenues for BY 2017-2021 is included in the documents on the Bill of the Federal Budget on 2019-2021. See Annex 4 to the Explanatory note to the Bill of the Federal Budget "Parameters of Federal budget revenues for 2019 and for the planning period 2020 and 2021" - <http://sozd.duma.gov.ru/download/4651F3CF-F699-42C3-9172-D77CBCFB0840>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Information about tax and non-tax revenues for BY 2017-2021 is included in the documents on the Bill of the Federal Budget on 2019-2021. See Annex 4 to the Explanatory note to the Bill of the Federal Budget "Parameters of Federal budget revenues for 2019 and for the planning period 2020 and 2021" - <http://sozd.duma.gov.ru/download/4651F3CF-F699-42C3-9172-D77CBCFB0840>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

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

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

Answer:

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

Source:

Articles 13 and 14 of the Bill on the Federal budget regulate the management of the internal and external debt of the Russian Federation pp. 48-51
<http://sozd.duma.gov.ru/download/2AFD3F7B-12CE-48FB-AC02-5B47C25F87B3>

The upper limit of the government external debt of the Russian Federation as of January 1, 2020, January 1, 2021 and January 1, 2022 by types of debt obligations and broken down by individual States - <http://sozd.duma.gov.ru/download/ECF89E5E-CC4C-4EA6-A019-9734802CD842>

The upper limit of the government external debt of the Russian Federation as of January 1, 2020, January 1, 2021 and January 1, 2022 by type of debt - <http://sozd.duma.gov.ru/download/86F146BE-5E0A-46BC-8AF2-1AB0F9173E32>

The upper limit and the draft structure of the government domestic debt of the Russian Federation as of January 1, 2020, January 1, 2021 and January 1, 2022 - <http://sozd.duma.gov.ru/download/13FA757C-D8C4-4273-8A77-34594EC66053>

Annex 35 to the text of the Bill on the Federal budget "The program of the government internal borrowings of the Russian Federation for 2019 and for the planning period 2020 and 2021" - <http://sozd.duma.gov.ru/download/24B7744D-E50B-47BA-B064-C07EB5A46D31>

Annex 36 to the text of the Bill on the Federal budget "Program of government guarantees of the Russian Federation in the currency of the Russian Federation for 2019 and the planning period 2020 and 2021" - <http://sozd.duma.gov.ru/download/F729DDF3-94F7-4F0F-B324-39594C1B5BC2>

Annex 37 to the text of the Bill on the Federal budget "Program of government foreign borrowings of the Russian Federation for 2019 and for the planning period 2020 and 2021" <http://sozd.duma.gov.ru/download/2FFA6880-4A5B-4872-9EDE-6C9728D6C2E5>

Annex 38 to the text of the Bill on the Federal budget "Program of government guarantees of the Russian Federation in foreign currency for 2019 and the planning period 2020 and 2021" - <http://sozd.duma.gov.ru/download/9D025DC6-5B2E-4C42-AB45-5F3B772BCA45>

Passport of the government program "Public financial management and regulation of financial markets"
<http://sozd.duma.gov.ru/download/C7359BEB-759F-4AAE-BE97-0F661C349263>

Explanatory note to the Bill of the Federal Budget, description of the revenues, <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>, see (1) Government program "Public financial management and regulation of financial markets", pp. 306-312; (2) Section "Service of the government and municipal debt", pp. 417-420

Comment:

Government Reviewer
Opinion: Agree

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

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

1) There is no information on interest rates

- 2) There is no debt repayment schedule
- 3) Explanatory note to the Bill of the Federal Budget, description of the revenues, <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>, see p. 419: Expenditure obligations of the Russian Federation for servicing the government external debt of the Russian Federation are determined on the basis of international agreements and agreements, original schedules of payments to foreign creditors in accordance with bilateral agreements, terms of issue and volumes of issue of government securities.
- Annex 35 to the text of the Bill on the Federal budget "The program of the government internal borrowings of the Russian Federation for 2019 and for the planning period 2020 and 2021" – Government internal borrowings of the Russian Federation for 2019 and for the planning period 2020 and 2021 - <http://sozd.duma.gov.ru/download/24B7744D-E50B-47BA-B064-C07EB5A46D31>
- Annex 37 to the text of the Bill on the Federal budget "Program of government foreign borrowings of the Russian Federation for 2019 and for the planning period 2020 and 2021" - Government foreign borrowings of the Russian Federation for 2019 and for the planning period 2020 and 2021 - <http://sozd.duma.gov.ru/download/2FFA6880-4A5B-4872-9EDE-6C9728D6C2E5>

Comment:

Beyond the core elements presented the currency of the debt, directions of use of credits (loans), date of repayment of principal, what the debt is being used to finance, Organization that provided the guarantee, if any (see Annex 37)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: See the text of the Bill on the Federal budget for 2019-2021 - <http://sozd.duma.gov.ru/download/2AFD3F7B-12CE-48FB-AC02-5B47C25F87B3> - there is information about redemption of government securities, the nominal value of which is indicated in the currency of the Russian Federation and in the foreign currency, and about governmental external loans repayment for 2019-2021 (p. 58-59). Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021" also contains information about "Governmental and municipal debt servicing" ("Обслуживание государственного и муниципального долга") with the amount of expenditures for debt servicing in 2019-2021, breakdown to domestic and external debts servicing.

<http://sozd.duma.gov.ru/download/FC5117B5-CC9F-4064-BC3B-5038CF87FEC4> (p. 958-960). Despite the methodology of IBP, the Ministry of Finance of Russian Federation publishes all the additional requested information on its website by the following link

https://www.minfin.ru/ru/performance/public_debt name of documents are following: Параметры выпусков облигаций внешних и внутренних облигационных займов Российской Федерации, размещенных на международном рынке капитала (Parameters of bond issues of external and internal bond loans of the Russian Federation placed on the international capital market) - https://www.minfin.ru/ru/performance/public_debt/external/param/?id_39=13952&page_id=1052&popup=Y&area_id=39; Проспекты эмиссии выпусков облигаций внешних и внутренних облигационных займов Российской Федерации, размещенных на международном рынке капитала (Prospectuses for issuing bonds issued by foreign and domestic bonds of the Russian Federation placed on the international capital market) - https://www.minfin.ru/ru/performance/public_debt/external/param/?id_39=126278&page_id=1052&popup=Y&area_id=39 And also information about repayment schedule of the state external debt of the Russian Federation by type of debt obligations (the maturity profile of the debt) publishes on a quarterly basis:

https://www.minfin.ru/ru/performance/public_debt/external/payments/ Volume of government external debt of the Russian Federation https://www.minfin.ru/ru/performance/public_debt/external/structure/ Government external debt of the Russian Federation (2011-2019): https://www.minfin.ru/ru/performance/public_debt/external/structure/?id_38=69444&page_id=241&popup=Y&area_id=38 Schedule of repayment of the government external debt of the Russian Federation by types of debt obligations, for example, information on 1 September, 2018 - https://www.minfin.ru/common/upload/library/2018/10/main/grafik_pogasheniya_vneshdolga_na_1_oktyabrya_2018.xlsx Information on domestic debt disclosure procedure - https://www.minfin.ru/ru/performance/public_debt/internal/reveal/ Volume of the government domestic debt of the Russian Federation - https://www.minfin.ru/ru/performance/public_debt/internal/structure/total/ Tables of monthly values of the volume of the government domestic debt of the Russian Federation - https://www.minfin.ru/ru/performance/public_debt/internal/structure/total/?id_39=93479&page_id=842&popup=Y&area_id=39 https://www.minfin.ru/ru/performance/public_debt/internal/information/?id_39=127003&page_id=237&popup=Y&area_id=39 Federal loan bonds for the population (OFZ-n) https://www.minfin.ru/ru/performance/public_debt/internal/ofz-n/about/?id_65=118149&page_id=4241&popup=Y&area_id=65, presented interest rates and information regarding the maturity profile of the domestic debt presented - https://www.minfin.ru/ru/performance/public_debt/internal

Researcher Response

I confirm that the Ministry of Finance of Russian Federation publishes the related to the composition of the total debt outstanding information on its website, see https://www.minfin.ru/ru/performance/public_debt, although the source cited by the government reviewer for interest rates and the maturity profile of the debt - https://www.minfin.ru/ru/performance/public_debt/internal - is not the part of the EBP package which is examined in this question.

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

Answer:

Whether the debt is domestic or external
Information beyond the core elements (please specify)

Source:

Annex 37 to the text of the Bill on the Federal budget "Program of government foreign borrowings of the Russian Federation for 2019 and for the planning period 2020 and 2021" - Government foreign borrowings of the Russian Federation for 2019 and for the planning period 2020 and 2021 - <http://sozd.duma.gov.ru/download/2FFA6880-4A5B-4872-9EDE-6C9728D6C2E5>

Comment:

Beyond the core elements presented the currency of the debt, directions of use of credits (loans), date of repayment of principal, what the debt is being used to finance, Organization that provided the guarantee, if any (see Annex 37)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Interest rates on the debt Maturity profile of the debt Whether the debt is domestic or external Information beyond the core elements (please specify)

Comments: All the information on public debt, interest rates and repayment schedule is open for citizens and regularly published. Despite the methodology of IBP, the Ministry of Finance of Russian Federation publishes all the requested information on its website. Please see our comments to the previous question.

Researcher Response

I confirm that the Ministry of Finance of Russian Federation publishes a lot more of related to the EBP information on its website than included in the EBP package, however, this information is not the part of the EBP package which is examined in this question. Thus the EBP does not present Interest rates on the debt and maturity profile of the debt

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Nominal GDP level and inflation rate are found in the Article 1 pp. 1-3 of the text of the Bill on the Federal budget for 2019-2021 <http://sozd.duma.gov.ru/download/2AFD3F7B-12CE-48FB-AC02-5B47C25F87B3>

Information on the macroeconomic forecast is presented in the Forecast of socio-economic development of the Russian Federation for 2019 and the planning period 2020 and 2021 <http://sozd.duma.gov.ru/download/A9C5DF78-379B-46AF-8A65-50FBF945EAB6>

Real GDP growth – in the Explanatory note to the Bill of the Federal budget -<http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42> - p. 19-20, Table 2.1 "Key macroeconomic indicators for 2019 and for the planning period 2020 and 2021"

The core information is presented for the macroeconomic forecast in the Executive's Budget Proposal including supporting budget documentation, there is a discussion mentioning the interest rates, but we haven't found information on interest rates. Given that there is also information presented beyond the core elements, however, we therefore suggest the answer "b".

Comment:

The Forecast of socio-economic development of the Russian Federation for 2019 and the planning period 2020 and 2021 presents extensive additional information related to the economic outlook, including, for instance:

Section "Registered unemployment rate" at page 135.

Level of employment is also discussed in relation to the Pension reform, see p.35 of the Forecast: "The unemployment rate may fall from 5.2% in 2017 to 4.6% in 2023 - 2024."

Also see the COMPARATIVE TABLE of variants of the forecast of social and economic development of the Russian Federation for 2019 and for the planning period 2020 and 2021 (pp.137-140), which presents basic and conservative scenario rates of unemployment, GDP deflator, The price of crude oil "Urals", GDP growth, Real disposable income of the population, etc.

Table "INITIAL CONDITIONS for the formation of economic development options" (pp.141-142) presents 1. External and associated conditions like Oil production, million tons, Gas production, bcm, and oil and gas prices, Euro exchange rate (average annual), us dollars per Euro, inflation, demographic conditions, etc.

At pp. 143-147 given the KEY INDICATORS of the forecast of socio-economic development of the Russian Federation for 2019 and the planning period 2020 and 2021 (Basic version)

At pp. 148-152 given the KEY INDICATORS of the forecast of socio-economic development of the Russian Federation for 2019 and the planning period 2020 and 2021 (Conservative version)

At pp.153-154 presented Indexation of regulated prices (tariffs) for products (services) of infrastructure sector companies for 2019 - 2021 (maximum limit indices), %
Etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: Despite the methodology of IBP, the Ministry of Finance of Russian Federation publishes all the requested information on its website, therefore it is open for citizens. All the information about interest rates and debt repayments is regularly published on the web site of the Ministry of Finance of the Russian Federation by the following link https://www.minfin.ru/ru/performance/public_debt/external/param/ name of documents are following: Параметры выпусков облигаций внешних и внутренних облигационных займов Российской Федерации, размещенных на международном рынке капитала (Parameters of bond issues of external and internal bond loans of the Russian Federation placed on the international capital market); Проспекты эмиссии выпусков облигаций внешних и внутренних облигационных займов Российской Федерации, размещенных на международном рынке капитала (Prospectuses for issuing bonds issued by foreign and domestic bonds of the Russian Federation placed on the international capital market)

Researcher Response

I confirm that the Ministry of Finance of Russian Federation publishes a lot more of related to the EBP information on its website than included in the EBP package, however, this information is not the part of the EBP package which is examined in this question. As the interest rates are missing in the EBP package the answer is 'b'.

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

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Source:

Information on the macroeconomic forecast is presented in the Forecast of socio-economic development of the Russian Federation for 2019 and the planning period 2020 and 2021 <http://sozd.duma.gov.ru/download/A9C5DF78-379B-46AF-8A65-50FBF945EAB6>

Comment:

The Forecast of socio-economic development of the Russian Federation for 2019 and the planning period 2020 and 2021 presents extensive additional information related to the economic outlook, including for instance:

Section "Registered unemployment rate" – page 135.

Level of employment is also discussed in relation to the Pension reform, see p.35 of the Forecast: "The unemployment rate may fall from 5.2% in 2017 to 4.6% in 2023 - 2024."

Also see COMPARATIVE TABLE of variants of the forecast of social and economic development of the Russian Federation for 2019 and for the planning period 2020 and 2021 (pp.137-140), which presents basic and conservative scenario rates of unemployment, GDP deflator, The price of crude oil "Urals", GDP growth, Real disposable income of the population, etc.

Table "INITIAL CONDITIONS for the formation of economic development options" (pp.141-142) presents 1. External and associated conditions like Oil production, million tons, Gas production, bcm, and oil and gas prices, Euro exchange rate (average annual), us dollars per Euro, inflation, demographic conditions, etc.

At pp. 143-147 given the KEY INDICATORS of the forecast of socio-economic development of the Russian Federation for 2019 and the planning period 2020 and 2021 (Basic version)

At pp. 148-152 given the KEY INDICATORS of the forecast of socio-economic development of the Russian Federation for 2019 and the planning period 2020 and 2021 (Conservative version)

At pp.153-154 presented Indexation of regulated prices (tariffs) for products (services) of infrastructure sector companies for 2019 - 2021 (maximum limit indices), %
Etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Nominal GDP level Inflation rate Real GDP growth Interest rates Information beyond the core elements (please specify)

Comments: All the information about interest rates and debt repayments is regularly published on the web site of the Ministry of Finance of the Russian Federation by the following link https://www.minfin.ru/ru/performance/public_debt/external/param/ name of documents are following: Параметры выпусков облигаций внешних и внутренних облигационных займов Российской Федерации, размещенных на международном рынке капитала (Parameters of bond issues of external and internal bond loans of the Russian Federation placed on the international capital market); Проспекты эмиссии выпусков облигаций внешних и внутренних облигационных займов Российской Федерации, размещенных на международном рынке капитала (Prospectuses for issuing bonds issued by foreign and domestic bonds of the Russian Federation placed on the international capital market)

Researcher Response

I confirm that the Ministry of Finance of Russian Federation publishes a lot more of related to the EBP information on its website than included in the EBP package, however, this information is not the part of the EBP package which is examined in this question. The interest rates are missing in the EBP package.

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Information on the macroeconomic forecast is presented in the Forecast of socio-economic development of the Russian Federation for 2019 and the planning period 2020 and 2021 <http://sozd.duma.gov.ru/download/A9C5DF78-379B-46AF-8A65-50FBF945EAB6>, for example, main indicators of the forecast, basic and conservative, are presented on page 13, but it excludes some core elements, for example, on interest rates.

Also see pages 22-24 of the "Main directions of the budget, tax and customs tariff policy for 2019 and the planning period 2020 and 2021" ("Основные направления бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов") -<http://sozd.duma.gov.ru/download/6C67B341-685C-4A50-BAC0-B9CD9502E37B> For the basic scenario

Comment:

Main indicators of the Forecast (pages 13-14) – see the conservative and the basic scenario indicators for: The price of crude oil Urals blend (world), US dollars per barrel; Consumer price index at the end of the year, % by December; Gross domestic product, %; Investments in fixed capital, %; Industry, %; Real disposable income of the population, %; Real wages, %; Retail trade turnover, %; Exports of goods, billion US dollars; Imports of goods, billion US dollars. And further is given narrative. For example, on the page 54 said: "Taking into account the expected growth of cargo and passenger transportation by all modes of transport in the basic scenario, the domestic demand for motor gasoline and diesel fuel will tend to increase moderately. In 2024, the growth rate of domestic consumption of these types of motor fuel will be 21.5% and 23.2% respectively by 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: All the information about interest rates and debt repayments is regularly published on the web site of the Ministry of Finance of the Russian Federation by the following link https://www.minfin.ru/ru/performance/public_debt/external/param/ name of documents are following:

Параметры выпусков облигаций внешних и внутренних облигационных займов Российской Федерации, размещенных на международном рынке капитала (Parameters of bond issues of external and internal bond loans of the Russian Federation placed on the international capital market); Проспекты эмиссии выпусков облигаций внешних и внутренних облигационных займов Российской Федерации, размещенных на международном рынке капитала (Prospectuses for issuing bonds issued by foreign and domestic bonds of the Russian Federation placed on the international capital market) And also information about repayment schedule of the state external debt of the Russian Federation by type of debt obligations publishes on a quarterly basis:

https://www.minfin.ru/ru/performance/public_debt/external/payments/ In the Budget forecast of the Russian Federation for the period up to 2036 (https://sozd.duma.gov.ru/bill/556362-7#bh_histras - additional materials to the Bill) there is information on the sensitivity of oil and gas revenues to the level of oil prices (pp. 28-29) and also about the sensitivity of budget rules to the public debt, real interest rates, inflation and budget deficit (pp. 32-33)

Researcher Response

To answer "a" or "b" the Executive's Budget Proposal or supporting documentation must present all of the core components. Although the interest rates are presented on the website of the Ministry of Finance, this information is not the part of the EBP package.

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

GUIDELINES:

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

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18)

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

Answer:

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

Source:

No information of how all new policy proposals affect expenditures is presented in the Bill on the Federal budget for 2019 and the planning period of 2020 and 2021 tabled to the State Duma.

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. Explanatory note to the Bill of the Federal budget -<http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>

It does not seem to be possible to identify the new policy proposals; whether these are new policies or are they a continuation of previous ones; and we haven't found narratives that explicitly discuss the new policy proposals' impact on expenditures. The information only refers to an increase or decrease in expenditure for given policies.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

Comments: The Explanatory note presents the effects of new policy proposals when discussing national projects, designed to implement May decree #204 and new activities within state (budget) programs. However, in most cases the document plainly lists the activities and the numerical data without explicit narratives on them.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

Comments: Explanatory note to the Bill of the Federal Budget <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>, see pp. 21-25 includes narrative description of the key elements of the structural changes package, proposed by the Government of Russian Federation, which are: effective implementation of 12 national projects covering key areas of socio-economic development of the country, as well as a comprehensive plan for the modernization and expansion of the main infrastructure; implementation of the action plan to increase the level of investment activity, including a set of changes to improve the investment climate, increase long-term predictability of economic development, increase the level of competition and efficiency of companies with state participation, the formation of new sources of financing of investment activity, as well as changes in industry regulation; pension reform aimed at accelerating the growth of the level of pension provision. Moreover, on the pages 95-137 of the Explanatory note to the Bill of the Federal Budget there is information about the national projects, including estimates and a narrative discussion of the impact of these new policies; on the page 24 of the Explanatory note to the Bill of the Federal Budget there is information about the pension reform. Information about national project as a new policy, which shows how this new proposals affect expenditures, included in such key documents, as the "Forecast of socio-economic development of the Russian Federation for 2019 and the planning period 2020 and 2021" <http://sozd.duma.gov.ru/download/A9C5DF78-379B-46AF-8A65-50FBF945EAB6>, the "Main directions of the budget, tax and customs tariff policy for 2019 and the planning period 2020 and 2021"-<http://sozd.duma.gov.ru/download/6C67B341-685C-4A50-BAC0-B9CD9502E37B>, the Budget forecast of the Russian Federation for the period up to 2036 (https://sozd.duma.gov.ru/bill/556362-7#bh_histras - additional materials to the Bill)

Researcher Response

On pp. 21-25 of the Explanatory note well-described what changes are expected from the 'Package of structural changes' proposed by the Government of the Russian Federation in the form of the 'national projects' (new policies). In the Forecast of socio-economic development of the Russian Federation for 2019 and the planning period 2020 and 2021 described how the achievement of national goals and key priorities is going to be ensured; Parameters of financial support of national projects are presented on p.32 of the Main directions of the budget, tax and customs tariff policy for 2019 and the planning period 2020 and 2021, the activities by which they will be implemented are listed; (for the Budget forecast of the Russian Federation for the period up to 2036 I want to specify the reference given by the government reviewer - <http://sozd.duma.gov.ru/download/359B41B8-87CE-43C4-8ACB-BB4177E22035>) Using these cited by the government reviewer sources of budget information presented in the EBP package it is possible to perform an additional budget analysis of how new policy proposals, as distinct from existing policies, affect expenditures, but this information is not presented in the EBP package, so taking into account the extensive description of the objectives and expected impact of the new policy proposals I agree to increase the answer for the question to 'c'.

IBP Comment

Per the researcher's "Response to Review," the response is updated from "d" to "c."

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

GUIDELINES:

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

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

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

Source:

Estimates that show how the new policy proposals affect revenues along with a narrative discussion are presented in the Explanatory note to the Bill of the Federal budget -<http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>, pp. 39-91

Table 3.2 "Factor analysis of federal budget revenues changes in 2019-2021 years" on pp.39-43

A narrative discussion is presented on pages 43-91 in break down on types of revenues.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

19. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer “b,” expenditure estimates for BY-1 must be presented by two of these three classifications. A “c” answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer “d” applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

c. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

Source:

Annex 9 to the Explanatory note to the Bill on the Federal Budget: Federal budget expenditures on sections and subsections of classification of

budget expenditures for 2019 and the planning period of 2020 and 2021 - <http://sozd.duma.gov.ru/download/C48013D2-DC0E-4AA1-8937-3259210116BE> presents expenditures by functional classification for the year preceding the budget year (BY-1)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: Despite the methodology of IBP, all the information on the expenditures for the year preceding the budget year (BY-1) is open for citizens and published in the Law on the Federal Budget for 2018 and the planning period of 2019 and 2020. Moreover, information about consolidated budget data is published monthly on the Ministry of Finance website in the section "Бюджетная роспись" ("Budget data") starting with the year of 2008 - https://www.minfin.ru/ru/performance/budget/federal_budget/budj_rossp/. Besides, the information on the actual expenditures for the year preceding the budget year (BY-1) is published on the website of Federal Treasury in the section Исполнение бюджета/федеральный бюджет (Budget execution/federal budget) <https://roskazna.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/183/> Each code of budgetary expenditure represents the administrative, economic, functional, program classification, in accordance with the Order of the Ministry of Finance of Russian Federation of 08.06.2018 N 132n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, their Structure and Principles of Assignment". Annex 7 to the Explanatory note to the Bill on the Federal Budget: Federal budget expenditures on governmental programs for 2019 and the planning period of 2020 and 2021 - presents expenditures by program classification for the year preceding the budget year (BY-1) For example, Government program of the Russian Federation "Healthcare Development" Government program of the Russian Federation "Development of Education" Government program of the Russian Federation "Social Support" Government program of the Russian Federation "Development of the Aviation Industry" Government program of the Russian Federation "Development of Foreign Economic Activity" Etc. <http://sozd.duma.gov.ru/download/78B30356-45A1-49F4-9699-7C0FF6032281>

Researcher Response

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. The Law on the Federal Budget for 2018 and the planning period of 2019 and 2020 and the information on the actual expenditures for the year preceding the budget year (BY-1) published on the website of Federal Treasury are not the part of the EBP package and none of the documents in the EBP package makes reference to the online resources cited by the government reviewer

IBP Comment

Per the researcher's "Response to Review," the current response of "c" is maintained.

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

Source:

Annex 7 to the Explanatory note to the Bill on the Federal Budget "Federal budget expenditures in 2019-2021 in the context of government programs" <http://sozd.duma.gov.ru/download/78B30356-45A1-49F4-9699-7C0FF6032281> contains expenditure estimates for the year before the budget year (2018) in total - 9 869 021,5 million rubles which is less than two-thirds of expenditures (See "Assessment of expected execution of the Federal budget for 2018" <http://sozd.duma.gov.ru/download/5FAF1D57-2956-460A-A347-10FD3240CE2A> - total projected expenditures for the 2018 - 17 424,5 billion rubles)

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Despite the methodology of IBP, all the information on the expenditures for individual programs for the year preceding the budget year (BY-1) is open for citizens and published in the Law on the Federal Budget for 2018 and the planning period of 2019 and 2020. Moreover, information about consolidated budget data for individual programs is published monthly on the Ministry of Finance website in the section "Бюджетная роспись" ("Budget data") starting with the year of 2008 - https://www.minfin.ru/ru/performance/budget/federal_budget/budj_rossp/. Besides, the information on the actual outcomes for the year preceding the budget year (BY-1) for individual programs is published on the website of Federal Treasury in the section *Исполнение бюджета/федеральный бюджет* (Budget execution/federal budget) <https://roskazna.ru/ispolnenie-byudzhetrov/federalnyj-byudzheth/183/> As a program classification is not 100% of budget expenditures the answer is "c"

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

Information about expenditure estimates of the year 2018 (BY-1) is presented on p.25 in the Explanatory note to the Bill of the Federal budget - <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>, see Table 2.2 "Main characteristics of the Federal budget for 2019 and for the planning period 2020 and 2021". For BY-1 (2018), one table column is available: Estimates (Оценка)

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: Despite the methodology of IBP, all the information on the expenditures for individual programs for the years prior to preceding the budget year (BY-n) is open for citizens. The information about consolidated budget data by four expenditure classifications is published monthly on the Ministry of Finance website in the section "Бюджетная роспись" ("Budget data") starting with the year of 2008 - https://www.minfin.ru/ru/performance/budget/federal_budget/budj_rossp/. Besides, the information on the actual outcomes for the years prior to preceding the budget year (BY-n) by four expenditure classifications is published on the website of Federal Treasury in the section Исполнение бюджета/федеральный бюджет (Budget execution/federal budget) <https://roskazna.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/183/> Each code of budgetary expenditure represents the administrative, economic, functional, program classification, in accordance with the Order of the Ministry of Finance of Russian Federation of 08.06.2018 N 132n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, their Structure and Principles of Assignment".

Researcher Response

Yes, the information on the expenditures for individual programs for the years prior to preceding the budget year (BY-n) is available on the Ministry of Finance website and on the website of the Federal Treasury, however, they are not the part of the EBP package and none of the documents in the EBP package makes reference to the online resources cited by the government reviewer. Whereas to answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications, this proposed answer does not fit.

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

None of the above

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification Functional classification Programme classification

Comments: Despite the methodology of IBP, all the information on the expenditures for the years prior to preceding the budget year (BY-n) is open for citizens. The information about consolidated budget data by four expenditure classifications is published monthly on the Ministry of Finance website in the section "Бюджетная роспись" ("Budget data") starting with the year of 2008 - https://www.minfin.ru/ru/performance/budget/federal_budget/budj_rossp/. Besides, the information on the actual outcomes for the years prior to preceding the budget year (BY-n) by four expenditure classifications is published on the website of Federal Treasury in the section Исполнение бюджета/федеральный бюджет (Budget execution/federal budget) <https://roskazna.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/183/> Each code of budgetary expenditure represents the administrative, economic, functional, program classification, in accordance with the Order of the Ministry of Finance of Russian Federation of 08.06.2018 N 132n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, their Structure and Principles of Assignment".

Researcher Response

Yes, the information on the expenditures for individual programs for the years prior to preceding the budget year (BY-n) is available on the Ministry of Finance website and on the website of the Federal Treasury, however, they are not the part of the EBP package and none of the documents in the EBP package makes reference to the online resources cited by the government reviewer.

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

Comments: Despite the methodology of IBP, all the information on the expenditures for individual programs for the years prior to preceding the budget year (BY-n) is open for citizens. The information about consolidated budget data by four expenditure classifications is published monthly on the Ministry of Finance website in the section "Бюджетная роспись" ("Budget data") starting with the year of 2008 - https://www.minfin.ru/ru/performance/budget/federal_budget/budj_rossp/. Besides, the information on the actual outcomes for the years prior to preceding the budget year (BY-n) by four expenditure classifications is published on the website of Federal Treasury in the section Исполнение бюджета/федеральный бюджет (Budget execution/federal budget) <https://roskazna.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/183/>. As a program classification is not 100% of budget expenditures the answer is "c". Each code of budgetary expenditure represents the administrative, economic, functional, program classification, in accordance with the Order of the Ministry of Finance of Russian Federation of 08.06.2018 N 132n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, their Structure and Principles of Assignment".

Researcher Response

Yes, the information on the expenditures for individual programs for the years prior to preceding the budget year (BY-n) is available on the Ministry of Finance website and on the website of the Federal Treasury, however, they are not part of the EBP package and none of the documents in the EBP package makes reference to the online resources cited by the government reviewer.

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Although the Bill "About Execution of the Federal budget for 2017" (tabled on 19.07.2018 and approved on 11.10.2018) <http://sozd.duma.gov.ru/bill/514334-7> (the YER) presents actual data for the two years prior to the budget year (BY-2), there is no actual data for all expenditures directly in the EBP and its supporting documents, therefore the answer is "d".

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: The Explanatory note to "the Bill of the Federal budget for 2019 and for the planning period of 2020 and 2021" - <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>, contains information on the total actual outcomes of federal budget expenditures for 2017-2018 see Table 2.2 "Main characteristics of the Federal budget for 2019 and for the planning period 2020 and 2021", p. 25 Moreover, the federal law "About Execution of the Federal budget for 2017" (tabled on 19.07.2018 and approved on 11.10.2018) published almost at the same time as the federal law of the Federal budget for 2019 and for the planning period of 2020 and 2021 and it is available in the open data source <http://sozd.duma.gov.ru/bill/514334-7>. Despite the methodology of IBP, all the information on the actual outcomes for the years prior to preceding the budget year (BY-2) is open for citizens and regularly published. Besides, the information on the actual outcomes for the years prior to preceding the budget year (BY-2) is published on the website of Federal Treasury in the section Исполнение бюджета/федеральный бюджет (Budget execution/federal budget) <https://roskazna.ru/ispolnenie-byudzhetov/federalnyj-byudzhets/183/>

IBP Comment

The government reviewer's comment is well-received. They are correct that Table 2.2 on page 25 of the Explanatory note contains actual expenditures for 2017 (BY-2). The response is updated from "d" to "a."

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

Annex 5 to the Explanatory note to the Bill of the Federal budget "Forecast of Federal budget revenues for 2019 and for the planning period 2020 and 2021" (Прогноз поступления доходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) - <http://sozd.duma.gov.ru/download/30B61F6C-7F48-4242-8712-995F902F48F8>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

Annex 5 to the Explanatory note to the Bill of the Federal budget "Forecast of Federal budget revenues for 2019 and for the planning period 2020 and 2021" (Прогноз поступления доходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) - <http://sozd.duma.gov.ru/download/30B61F6C-7F48-4242-8712-995F902F48F8>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

Explanatory note to the Bill of the Federal budget -<http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>
p. 39 Table 3.1. Dynamics of Federal budget revenues in 2019-2021 (Динамика доходов федерального бюджета в 2019-2021 годах)
p. 39-43 Table 3.2. Factor analysis of changes in Federal budget revenues in the years 2019-2021 (year-on-year) (Факторный анализ изменения доходов федерального бюджета в 2019-2021 годах (год к году))
etc.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

Annex 5 to the Explanatory note to the Bill of the Federal budget "Forecast of Federal budget revenues for 2019 and for the planning period 2020 and 2021" - <http://sozd.duma.gov.ru/download/30B61F6C-7F48-4242-8712-995F902F48F8>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

Annex 5 to the Explanatory note to the Bill of the Federal budget "Forecast of Federal budget revenues for 2019 and for the planning period 2020 and 2021" - <http://sozd.duma.gov.ru/download/30B61F6C-7F48-4242-8712-995F902F48F8>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Annex 5 to the Explanatory note to the Bill of the Federal budget "Forecast of Federal budget revenues for 2019 and for the planning period 2020 and 2021" - <http://sozd.duma.gov.ru/download/30B61F6C-7F48-4242-8712-995F902F48F8>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

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

Source:

Explanatory note to the Bill of the Federal budget -<http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>:

Рр. 31-32 including Table 2.6: Amount of government debt of the Russian Federation (Объем государственного долга Российской Федерации)

Рр. 306-312 Changes in 2019 compared to BY 2018 in the framework of the State program "Public Finance Management and regulation of financial markets")

Рр. 417-420 Section " Service of the government and municipal debt"

The EBP presents information on total debt outstanding at the end of BY-1 (2018), breakdown to domestic and external debts. However, it excludes some core elements, i.e. interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for government debt.

Comments: All the information on public debt, interest rates and repayment schedule is open for citizens and regularly published. Despite the methodology of IBP, the Ministry of Finance of Russian Federation publishes all the requested information on its website. First see the text of the Bill on the Federal budget for 2019-2021 - <http://sozd.duma.gov.ru/download/2AFD3F7B-12CE-48FB-AC02-5B47C25F87B3> - there is information about redemption of government securities, the nominal value of which is indicated in the currency of the Russian Federation and in the foreign currency, and about governmental external loans repayment for 2019-2021 (p. 58-59). Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021" also contains information about "Governmental and municipal debt servicing" ("Обслуживание государственного и муниципального долга") with the amount of expenditures for debt servicing in 2019-2021, breakdown to domestic and external debts servicing. <http://sozd.duma.gov.ru/download/FC5117B5-CC9F-4064-BC3B-5038CF87FEC4> (p. 958-960). All the information about interest rates and debt repayments is regularly published on the web site of the Ministry of

Finance of the Russian Federation by the following link https://www.minfin.ru/ru/performance/public_debt/external/param/ name of documents are following: Параметры выпусков облигаций внешних и внутренних облигационных займов Российской Федерации, размещенных на международном рынке капитала (Parameters of bond issues of external and internal bond loans of the Russian Federation placed on the international capital market) - https://www.minfin.ru/ru/performance/public_debt/external/param/?id_39=13952&page_id=1052&popup=Y&area_id=39; Проспекты эмиссии выпусков облигаций внешних и внутренних облигационных займов Российской Федерации, размещенных на международном рынке капитала (Prospectuses for issuing bonds issued by foreign and domestic bonds of the Russian Federation placed on the international capital market) - https://www.minfin.ru/ru/performance/public_debt/external/param/?id_39=126278&page_id=1052&popup=Y&area_id=39 And also information about repayment schedule of the state external debt of the Russian Federation by type of debt obligations (the maturity profile of the debt) publishes on a quarterly basis: https://www.minfin.ru/ru/performance/public_debt/external/payments/ Information about the current state of government debt is presented on the website of the Ministry of Finance http://minfin.ru/ru/performance/public_debt/ including the following topics: the issue of securities, the main directions of the government debt policy, the domestic debt, the external debt. For example, table on "Domestic debt of the Russian Federation, expressed in government securities (million rubles) on 1st day of month" is released before the 5th day of the month following the reporting month. Federal loan bonds for the population (OFZ-n) https://www.minfin.ru/ru/performance/public_debt/internal/ofz-n/about/?id_65=118149&page_id=4241&popup=Y&area_id=65, presented interest rates It includes the following topics: issuing of securities, main directions of the government debt policy, domestic and external debt of the Russian Federation. For example, table on "Domestic debt of the Russian Federation, expressed in government securities (million rubles) on 1st day of month" is released before the 5th day of the month following the reporting month. Information on domestic debt disclosure procedure - https://www.minfin.ru/ru/performance/public_debt/internal/reveal/ The webpage "Informational messages" https://www.minfin.ru/ru/performance/public_debt/internal/information/ contains information about placement of Federal loan bonds, for example, Schedule of auctions for the placement of Federal loan bonds for the second quarter of 2019 - https://www.minfin.ru/ru/performance/public_debt/internal/information/?id_39=127003&page_id=237&popup=Y&area_id=39 Volume of the government domestic debt of the Russian Federation - https://www.minfin.ru/ru/performance/public_debt/internal/structure/total/ Tables of monthly values of the volume of the government domestic debt of the Russian Federation - https://www.minfin.ru/ru/performance/public_debt/internal/structure/total/?id_39=93479&page_id=842&popup=Y&area_id=39 Volume of government external debt of the Russian Federation https://www.minfin.ru/ru/performance/public_debt/external/structure/ Government external debt of the Russian Federation (2011-2019)) https://www.minfin.ru/ru/performance/public_debt/external/structure/?id_38=69444&page_id=241&popup=Y&area_id=38 Schedule of repayment of the government external debt of the Russian Federation by types of debt obligations, for example, information on 1 September, 2018 - https://www.minfin.ru/common/upload/library/2018/10/main/grafik_pogasheniya_vneshdolga_na_1_oktyabrya_2018.xlsx and information regarding the maturity profile of the domestic debt presented - https://www.minfin.ru/ru/performance/public_debt/internal

Researcher Response

I confirm that all the information on public debt, interest rates and repayment schedule is regularly published on the website of the Ministry of Finance. Nevertheless we can't increase the score for this question as this information is not available or not cited by in the EBP package submitted to the Parliament. Discussed this and likewise questions with the OBS team on the 1 stage of survey I was suggested using only the EBP and its supporting documents

IBP Comment

Per the researcher's "Response to Review," the existing response of "c" is maintained.

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Explanatory note to the Bill of the Federal budget -<http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>
Table 2.6: Amount of government debt of the Russian Federation (Объем государственного долга Российской Федерации), p. 31

Comment:

Peer Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Source:

See the Explanatory note to the Bill of the Federal budget - <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42> - Section V. Intergovernmental relations with state extra-budgetary funds of the Russian Federation, including Table 5.1, pp. 424-435

The bills on the budgets of the extra-budgetary funds of the Russian Federation for 2019-2021 are tabled together with the Bill on the Federal budget on 29.09.2018, see list of tabled materials - <http://sozd.duma.gov.ru/download/1D6EE495-FF28-466B-9672-7440D8C4DE43>

"About the budget of the Pension Fund of the Russian Federation for 2019 and for planning period 2020 and 2021" ("О бюджете Пенсионного фонда Российской Федерации на 2019 год и на плановый период 2020 и 2021 годов") <http://sozd.duma.gov.ru/bill/556363-7>

"About the budget of social insurance Fund of the Russian Federation for 2019 and for planning period 2020 and 2021" ("О бюджете Фонда социального страхования Российской Федерации на 2019 год и на плановый период 2020 и 2021 годов") - <http://sozd.duma.gov.ru/bill/556365-7>

"About the budget of Federal compulsory health insurance Fund for 2019 and for planning period 2020 and 2021" ("О бюджете Федерального фонда обязательного медицинского страхования на 2019 год и на плановый период 2020 и 2021 годов") - <http://sozd.duma.gov.ru/bill/556364-7>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

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

Source:

The consolidated budget is presented in the "Forecast of the main parameters of the consolidated budget of the Russian Federation for 2019-2021" (Прогноз основных параметров консолидированного бюджета Российской Федерации на 2019 - 2021 годы) - <http://sozd.duma.gov.ru/download/570AA297-EB29-4CDF-8BD2-F45BF23A4FEB>

See also the "Forecast of the main parameters of the budget system of the Russian Federation, including the consolidated budget of the Russian Federation for 2019 and the planning period 2020 and 2021" (Прогноз основных параметров бюджетной системы Российской Федерации, в том числе консолидированного бюджета Российской Федерации на 2019 год и на плановый период 2020 и 2021 годов) - <http://sozd.duma.gov.ru/download/7FEE0B29-BCD6-478D-9653-BEE8233D0908>

Inter-budget transfers to extra-budgetary funds – see pp. 425-435 of the Explanatory note to the Bill of the Federal budget - <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>

Detailed information on extra-budgetary funds – in the list of materials supporting the Bills:

"About the budget of the Pension Fund of the Russian Federation for 2019 and for planning period 2020 and 2021" -

<http://sozd.duma.gov.ru/bill/556363-7>, see Explanatory note: <http://sozd.duma.gov.ru/download/EA145EAD-63D0-40EA-BE97-027A6C5FC0F5>

"About the budget of social insurance Fund of the Russian Federation for 2019 and for planning period 2020 and 2021" -

<http://sozd.duma.gov.ru/bill/556365-7>, see Explanatory note: <http://sozd.duma.gov.ru/download/4E6E5654-1486-4C09-9BC8-EE5C756161AF>

"About the budget of Federal compulsory health insurance Fund for 2019 and for planning period 2020 and 2021" -

<http://sozd.duma.gov.ru/bill/556364-7>, see Explanatory note: <http://sozd.duma.gov.ru/download/0D102CDF-9D7D-4247-846E-DE7874DED56A>

The bills on the budgets of the extra-budgetary funds are tabled together with the EBP - <http://sozd.duma.gov.ru/download/1D6EE495-FF28-466B-9672-7440D8C4DE43> (list of tabled materials)

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

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

Source:

Estimates of all intergovernmental transfers are presented, along with a narrative discussion,
See Annex 9 to the Explanatory note to the Bill of the Federal budget, p.20 - <http://sozd.duma.gov.ru/download/C48013D2-DC0E-4AA1-8937-3259210116BE>

Section "Intergovernmental transfers" of the Explanatory note to the Bill of the Federal budget - <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>, pp. 420-485, including table 6.1: Inter-budget transfers from the Federal budget to the budgets of the constituent entities of the Russian Federation for 2019 and the planning period 2020 and 2021 are characterized by the following data, p.436

Supporting budget documentation present estimates of intergovernmental transfers – presented calculations, rules and methodology of all intergovernmental transfers (including dotations, subsidies, grants). For example,

Calculation. Subventions for the exercise of powers to provide housing for certain categories of citizens established by the Federal law of November 24, 1995 № 181-FZ "On social protection of disabled persons in the Russian Federation" <http://sozd.duma.gov.ru/download/428B27B1-6625-4C9C-9CB7-C75EDF6A28F4>

Calculation. Subventions to budgets of the Republic of Crimea and the city of Federal value of Sevastopol on implementation of part of powers of the Russian Federation in the field of the forest relations <http://sozd.duma.gov.ru/download/1CB72A68-806A-4ECF-AC8A-DC38B2B9C841>

Calculations. Subventions on implementation of separate powers of the Russian Federation in the field of water relations to budgets of subjects of the Russian Federation <http://sozd.duma.gov.ru/download/C06E5ABE-0877-42A7-8F74-F7FE131E9C69>

Calculations. Subventions for the exercise of powers to provide housing for certain categories of citizens established by the Federal law of January 12, 1995 № 5-FZ "On veterans" <http://sozd.duma.gov.ru/download/AEE2D724-B826-4055-8DBC-A508B9EED2B6>
Etc.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf).
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

b. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Russia's EBP does not provide a full display of expenditures based on the impact of the policies on different groups and regions.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Comments: Federal budget presents the following alternative displays of expenditures: I. "Children's budget" - published in the materials to the EBP <http://sozd.duma.gov.ru/download/4CE9E7B7-F007-4554-9BD8-65C2852C493E> "Information on the amounts of budget allocations for state support of families and children provided for in the Bill "On the Federal budget for 2019 and the planning period 2020 and 2021" ("Информация об объемах бюджетных ассигнований, направляемых на государственную поддержку семьи и детей, предусмотренных в проекте федерального закона "О федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов") II. "Scientific budget" - Annex 8 to the Explanatory note to the Bill of the Federal Budget 2019-2021: "Federal budget expenditures for research and development for civil purposes" ("Расходы федерального бюджета на научные исследования и разработки гражданского назначения") <http://sozd.duma.gov.ru/download/D677A38A-8CDC-4CEE-95D4-17AF2B652AAB> III. Budget for the Development Fund - Annex 2 to the Explanatory note to the Bill of the Federal Budget 2019-2021: "The volume of Federal budget expenditures for 2019 and the planning period 2020 and 2021, provided by the Development Fund" ("Объем расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов, предусмотренный за счет средств Фонда развития") <http://sozd.duma.gov.ru/download/96DD6EBC-0602-449E-8365-9AEFEEB52B9F> IV. The Executive's Budget Proposal presents alternative displays of expenditures by region. Annex 15 "Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021" <http://sozd.duma.gov.ru/download/C2B773DC-E9CF-4920-B928-C82CB5D0FC48> presents expenditures for several Russian regions as expenses included in Government programs: 1) Government program of Russian Federation "Socio-economic development of the Far East and The Baikal region" (pp. 3721-3729) 2) Government program of Russian Federation "Development of the North Caucasus Federal District" (pp. 3729-3737) 3) Government program of Russian Federation "Socio-economic development of the Kaliningrad Region" (pp. 3741-3743) 4) Government program of Russian Federation "Socio-economic development of the Arctic region of Russian Federation" (pp. 3805-3814) 5) Government program of Russian Federation "Socio-economic development of the Republic of Crimea and Sevastopol" (pp. 3819-3826). The Executive's Budget Proposal also presents the expenditures which provided for people, living in the Far North or for infrastructure improvement of the Far North. In the Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021" (Ведомственная структура расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/FC5117B5-CC9F-4064-BC3B-5038CF87FEC4> there is information about "Acquisition of housing by citizens leaving the Far North and equated areas (Social security and other payments to the population)" (pp. 631-632); Provision of social support measures for pensioners in the Far North and equated areas (p. 950); "Compensation of expenses connected with moving from the regions of the Far North and

the districts equated to them to other district in the territory of the Russian Federation according to the legislation of the Russian Federation (Interbudget transfers)" (p. 950-951); Target program "Preservation (development) of a network of regional and local airports with low intensity of flights located in the Arctic, the Far East, the Far North and equated areas" (p. 1020); "Subsidies to airports located in the Far North and equivalent areas (Other budget transfers) (p. 1020); Subsidies to the federal state organisations located in the regions of the Far North and the districts equated to them (Other budget transfers). V. The Executive's Budget Proposal presents alternative displays of expenditures by social groups: Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021" (Ведомственная структура расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/FC5117B5-CC9F-4064-BC3B-5038CF87FEC4> а) Provision of maternal (family) capital (inter-Budget transfers) - p. 953 b) Provision of compulsory social insurance in case of temporary disability and maternity - p. 949 c) Expenditure on Pensions - p. 938-941 d) Provision of social support measures for certain categories of citizens (such as, provision of state support to citizens exposed to radiation as a result of radiation accidents and nuclear tests; Social support of Heroes of Socialist Labor, Heroes of Labor of the Russian Federation and full Cavaliers of the order of Labor Glory, Monthly payments to persons caring for disabled children and disabled children from group I - p. 941-952, Provision of social support measures for pensioners in the Far North and equated areas - p. 950) e) Expenditure on Family and childhood protection (p. 952-953) f) Ensuring the availability of priority facilities and services for persons with disabilities and other people with limited mobility (p. 1112-1113); Provision of state guarantees to persons with disabilities (p. 1192-1196) The "List of Public Regulatory Obligations for 2019 and for the Planning Period 2020 and 2021" (Перечень Публичных нормативных обязательств на 2019 год и на плановый период 2020 и 2021 гг.) <http://sozd.duma.gov.ru/download/0C6DBD5B-A1F1-4731-A818-E6A78F0B2FF8> is also an "alternative" budget. It shows categories of recipients; and the size of payments established by the normative legal act. Row 14 "Recipient Categories" in the List of Public Regulatory Obligations presents beneficiaries, among them are the most impoverished populations. For example, page 22, - Families who lost their breadwinner from among the citizens who died as a result of the Chernobyl disaster, who died as a result of radiation sickness and other diseases that arose in connection with the Chernobyl disaster, as well as families of the deceased disabled, which were subject to social support measures specified in article 14 of the Law of the Russian Federation of 15.05.1991 № 1244-1. Presented the Amount of payment (with annual indexation). Page 41 Disabled veterans Page 43 The disabled of I, II, III groups, children with disabilities Page 45 The persons who received the certificate on consideration of the petition for recognition as the refugee in the territory of the Russian Federation in essence, and the members of his family who arrived with it Page 75 Non-working able-bodied persons caring for the disabled of group I (with the exception of disabled persons since childhood of group I), as well as for the elderly who need constant external care or who have reached the age of 80 years according to the conclusion of the medical institution

IBP Comment

The government reviewer's comment is well noted; upon review, the "Children's budget" can be considered as an alternate display. In addition, in light of the "a" response for Question 52, this can be considered as an additional alternate display (per the question guidelines, "if a country presents estimates of policies intended to benefit the most impoverished populations (see Question 52) then that should be considered an alternative display for purposes of answering this question."). The response is therefore revised from "d" to "b."

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Policy impacts based on age

Other displays of expenditure (please specify)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Other displays of expenditure (please specify) I. The Executive's Budget Proposal presents alternative displays of expenditures by region. Annex 15 "Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021" <http://sozd.duma.gov.ru/download/C2B773DC-E9CF-4920-B928-C82CB5D0FC48> presents expenditures for several Russian regions as expenses included in Government programs (see question 36)

Comments: I. The Executive's Budget Proposal presents alternative displays of expenditures by region. Annex 15 "Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021"

<http://sozd.duma.gov.ru/download/C2B773DC-E9CF-4920-B928-C82CB5D0FC48> presents expenditures for several Russian regions as expenses included in Government programs (see question 36) II. The Executive's Budget Proposal presents alternative displays of expenditures by social groups (see question 36)

IBP Comment

Per the IBP comment on question 36, the options "Policy impacts based on age" and "Other displays of expenditure" have been selected.

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

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

Source:

Estimates of some but not all transfers to public corporations are presented.

Article 9 of the Bill on the Federal Budget approves transfers to public corporations – Public Corporation on atomic energy "Rosatom" and Public Corporation for space activities "Roscosmos". P.42 - <http://sozd.duma.gov.ru/download/2AFD3F7B-12CE-48FB-AC02-5B47C25F87B3>

Budget expenditures on public corporations and companies are presented in the Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021" (Ведомственная структура расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) - <http://sozd.duma.gov.ru/download/FC5117B5-CC9F-4064-BC3B-5038CF87FEC4>. 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, Vnesheconombank etc., i.e. p.325 Subsidies to the public corporation " Bank for development and foreign economic activity (Vnesheconombank)"; p. 395 Property contribution of the Russian Federation to the public corporation for the promotion of the development, production and export of high-tech industrial products "Rostec" for the implementation of the project on the organization of production of influenza vaccines; p. 926 Subsidies of the public atomic energy corporation "Rosatom" for performance of the state powers assigned to it; p.2016 - Public corporation for outer space activities "RosCosmos" etc.

Pages 92-351 of the Explanatory note to the Bill of the Federal budget - <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42> present specific examples and links to the public joint-stock companies, i.e. p.131 - public specialized Russian Export-Import Bank; p.132 - public joint stock company "United Aircraft Corporation"; p.353 joint-stock company "Rosgeologiya" etc.

There are some secret/unknown public transfers to public corporations and inter-budgetary transfers to budgets of subjects of the Russian Federation – see text of the Bill of the Federal budget - <http://sozd.duma.gov.ru/download/2AFD3F7B-12CE-48FB-AC02-5B47C25F87B3> p. 42 - Article 9. Features of providing budget investments to legal entities that are not public (municipal) institutions and public (municipal) unitary enterprises. Paragraph 3: To establish that certain subsidies to legal entities and individual inter-budget transfers to budgets of subjects of the Russian Federation in 2019 and the planning period of 2020 and 2021 according to the Appendix 29 (secret) to this Federal law are in the procedure established by the government of the Russian Federation, within the limits of revenues of the Federal budget according to Appendix 30 (top secret) to this Federal law in 2019 in the amount of up to 320 042 654,0 thousand rubles in 2020, in the amount of up to 348 732 903,6 thousand rubles, and in 2021 in the amount of up to 370 386 785,1 thousand rubles.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e. what is the reason for engaging in this activity?)

- The identification of intended beneficiaries of the quasi-fiscal activity.

The term “quasi-fiscal activities” refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government’s policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country’s budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF’s Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark “e.” However, please exercise caution in answering this question.

Answer:

a. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

Source:

There are some examples that present information on quasi-fiscal activities for at least the budget year.

See the Explanatory note to the Bill of the Federal budget - <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>:

p.132 - contribution to the authorized capital of the public joint stock company "United aircraft Corporation", Moscow, for the purpose of further contribution to the authorized capital of the specialized company-subsidiary in order to implement the mechanism of guarantee of the residual value of aircraft-in 2019 year in the amount of 1 060,8 million rubles, in 2020 – 060,8 1 million, in 2021 – 1 060,8 million rubles;

p.376 - "to support concessional lending to agribusiness organizations in the 2019 23 005,8 million, in 2020 to 29 565,3 million, and a decrease in 2021 to 2 565,3 million rubles"; see more in the "Passport of the government program for development of agriculture and regulation of markets of agricultural products, raw materials and food" (Паспорт ГП РФ "Государственная программа развития сельского хозяйства и регулирования рынков сельскохозяйственной продукции, сырья и продовольствия") - <http://sozd.duma.gov.ru/download/E3A91A56-6E37-470D-B4AB-6EBB962D1207>

p.380 - for the contribution to the authorized capital of JSC "United Shipbuilding Corporation" for the implementation of projects of leasing of passenger ships in connection with the clarification of needs, taking into account the use of funds provided in previous years, as well as the dynamics of fleet renewal in 2019 by 900.0 million rubles; etc.

Budget classification on administrative unit (see Annex 10 to the text of the Bill on the Federal Budget: “Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021” (Ведомственная структура расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/FC5117B5-CC9F-4064-BC3B-5038CF87FEC4>) presents expenditures for quasi-fiscal activities:

p. 351 - Subsidies to Russian credit institutions for reimbursement of shortfall in income on loans issued by Russian credit institutions in 2015-2017 to individuals for the purchase of cars, and reimbursement of part of the cost of loans issued in 2018-2020 to individuals for the purchase of cars - 9 300 000 thousand rubles;

p. 356 - Subsidies to Russian credit institutions for reimbursement of shortfall in income on loans issued for the purchase of agricultural, construction, road and municipal equipment, as well as equipment for the food and processing industry - 2 520 000 thousand rubles;

p. 365 - Subsidies to Russian credit institutions for reimbursement of shortfall in income on loans issued by Russian credit institutions in 2018 to individuals for the purchase of wooden houses of factory production - 200 000 thousand rubles;

p.837 - Subsidies to Russian credit organizations, international financial organizations and the state corporation "Bank for development and foreign economic activity (Vnesheconombank)" for compensation of the income received by them on the credits issued to agricultural commodity producers (except for agricultural credit consumer cooperatives), the organizations and individual entrepreneurs performing production, primary and (or) subsequent (industrial) processing of agricultural products and its realization, at the preferential rate - 79 136 167 thousand rubles; etc.

The information for quasi-fiscal activities is scattered across many parts of the EBP package, making it very difficult in practice to identify all quasi-fiscal activities. It appears difficult to assert that some information for quasi-fiscal activities is missing.

In the previous round of survey the "a" answer was chosen, it is accordingly suggested that we apply "a" answer this time.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- *A listing of the financial assets; and*
- *An estimate of their value.*

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

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

Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Source:

Federal budget revenues from sales of tangible and intangible assets including Table 3.37 "Structure of Federal budget revenues from sales of tangible and intangible assets in 2018-2021" – pp. 81-83 of the Explanatory note to the Bill of the Federal budget -

<http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>

Register of sources of the Federal budget revenues (to the bill on the Federal budget for 2019 and the planning period 2020 and 2021)

<http://sozd.duma.gov.ru/download/91EC6157-D646-4D89-993E-7F9FDB3CACEA>

The EBP contains a listing of the financial assets and no information on an estimate of their value.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, the core information is presented for all financial assets.

Comments: Federal budget revenues from sales of tangible and intangible assets are also presented in the "Structure of Federal budget revenues for 2019-2021" – Annex 4 of the Explanatory note to the Bill of the Federal budget, p. 11-13 - <http://sozd.duma.gov.ru/download/4651F3CF-F699-42C3-9172-D77CBCFB0840> Despite the methodology of IBP, the core information related to the financial assets is presented in the execution reporting of Federal Treasury on its website <https://roskazna.ru/ispolnenie-byudzheta/federalnyj-byudzheta/183/> (form 0507019)

IBP Comment

The government reviewer's comment is well-received. As the execution reporting posted at the link <https://roskazna.ru/ispolnenie-byudzhetrov/federalnyj-byudzhets/183/> is not part of the EBP package, the current response is maintained.

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

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

Answer:

c. Yes, information is presented, but it excludes some nonfinancial assets.

Source:

The list is quite extensive, Tangible and intangible assets are listed together.

Non-financial assets are mentioned in the Explanatory note to the Bill of the Federal budget - <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>. They are mentioned literally as "tangible assets" (материальные активы) and presented only together with intangible.

Page 43 Change in revenues from the sale of tangible and intangible assets in the Table 3.2 (million rubles) "Factor analysis of changes in Federal budget revenues in 2019-2021 (year to year)" and

Page 83 Other revenues of the Federal budget from the sale of tangible and intangible assets in the Table 3.37 (million rubles) "Structure of Federal budget revenues from the sale of tangible and intangible assets in 2018-2021" (P. 82) in the Section "Revenues of the Federal budget from sale of tangible and intangible assets»

There is the "Register of sources of the Federal budget revenues" (supplementary document to the Bill on the Federal budget for 2019 and the planning period 2020 and 2021) <http://sozd.duma.gov.ru/download/91EC6157-D646-4D89-993E-7F9FDB3CACEA> where information on revenues from all assets including non-financial assets is presented in detail.

For example, the list of "Revenues from use of immovable property, payable at the rate of 100 % of the Federal budget - from page 104

Revenues from the fee for the establishment of easement for the purpose of placing linear objects - from page 125

Revenues from the operation and use of road property - page 133

Payment for borrowing material values from the government reserve - page 150

Revenues received as compensation for expenses incurred in connection with the operation federal property - page 162

Revenues from the sale of property under the operational management of the Federal institutions - page 194

Revenues from the sale of other property, in terms of the sale of inventories (not balance):

- Revenues from the disposal of property of the Treasury of the Russian Federation (ferrous and non-ferrous scrap metals; office equipment);

- Revenues from the sale of waste paper;

- Revenues from the sale of excess planting material (forest seedlings) grown forest enterprises at the expense of means of the Federal budget (subventions) for carrying out actions for reforestation, etc. - page 221

Revenues from the sale of Federal-owned land plots, used by budgetary and Autonomous institutions - page 228

Non-financial assets are also presented in the "Calculations, by budget classification of revenues of the federal budget on 2019 and the planning period of 2020 and 2021 years" <http://sozd.duma.gov.ru/download/14F8BA1F-1086-4134-9B90-B3C4B28274E4>

Comment:

Government Reviewer

Opinion: Agree

Comments: Federal budget revenues from sales of non-financial assets are also presented in the "Structure of Federal budget revenues for 2019-2021" – Annex 4 of the Explanatory note to the Bill of the Federal budget, p. 11-13 - <http://sozd.duma.gov.ru/download/4651F3CF-F699-42C3-9172-D77CBCFB0840>

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

Comment:

Such information is not presented in the 2019 EBP documentation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: In accordance with article 65 of the Budget Code of the Russian Federation we can not plan a budget with arrears: "Formation of expenses of budgets of the budgetary system of the Russian Federation is carried out in accordance with the expenditure obligations caused by the established legislation of the Russian Federation by differentiation of powers of Federal bodies of state power, bodies of state power of subjects of the Russian Federation and bodies of local self-government, the execution of which according to the legislation of the Russian Federation, international and other treaties and agreements should take place in the next financial year (the next financial year and planning period) at the expense of the respective budgets." ("Формирование расходов бюджетов бюджетной системы Российской Федерации осуществляется в соответствии с расходными обязательствами, обусловленными установленным законодательством Российской Федерации разграничением полномочий федеральных органов государственной власти, органов государственной власти субъектов Российской Федерации и органов местного самоуправления, исполнение которых согласно законодательству Российской Федерации, международным и иным договорам и соглашениям должно происходить в очередном финансовом году (очередном финансовом году и плановом периоде) за счет средств соответствующих бюджетов"). According to article 192 of item b) of the Budget Code of the Russian Federation "If in the next financial year and the planned period the total amount of expenses is insufficient for financial support of the expense obligations of the Russian Federation established by the legislation of the Russian Federation, the Government of the Russian Federation brings to the State Duma the draft Federal law on change of terms of entry into force (suspension of action) in the next financial year and the planned period of separate provisions of the Federal laws which are not provided with sources of financing in the next financial year and (or) the planned period." ("В случае, если в очередном финансовом году и плановом периоде общий объем расходов недостаточен для финансового обеспечения установленных законодательством Российской Федерации расходных обязательств Российской Федерации, Правительство Российской Федерации вносит в Государственную Думу проект федерального закона об изменении сроков вступления в силу (приостановления действия) в очередном финансовом году и плановом периоде отдельных положений федеральных законов, не обеспеченных источниками финансирования в очередном финансовом году и (или) плановом периоде"). http://www.consultant.ru/document/cons_doc_LAW_19702/

Researcher Response

In OBS2017, both external reviewers agreed with a "d" response. The article 65 of the Budget Code was cited in the comment in OBS2015, the answer chosen was 'd', and also both external reviewers agreed with a "d" response.

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

a. Yes, information beyond the core elements is presented for all contingent liabilities.

Source:

Annex 36 "Program of government guarantees of the Russian Federation in the currency of the Russian Federation for 2019 and the planning period 2020 and 2021" ("Программа государственных гарантий Российской Федерации в валюте Российской Федерации на 2019 год и на плановый период 2020 и 2021 годов") - <http://sozd.duma.gov.ru/download/F729DDF3-94F7-4F0F-B324-39594C1B5BC2>

Annex 38 to the Bill of the Federal Budget "Program of government guarantees of the Russian Federation in foreign currency for 2019 and the planning period 2020 and 2021" ("Программа государственных гарантий Российской Федерации в иностранной валюте на 2019 год и на плановый период 2020 и 2021 годов") - <http://sozd.duma.gov.ru/download/9D025DC6-5B2E-4C42-AB45-5F3B772BCA45>

Government guarantees on borrowings are contained in sources of deficit financing – see Calculation on articles of classification of sources of financing of the Federal budget deficit for 2019 and for the planning period 2020 and 2021 <http://sozd.duma.gov.ru/download/A989E66E-3085-4F83-B29C-35B55D66D913>

Comment:

The total government debt and the monthly state of government guarantees is presented on the website of the Ministry of Finance https://www.minfin.ru/common/upload/library/2019/04/main/obem_dolga_narastaushchim_itogom.xls Tables of monthly values of the volume of the government internal debt of the Russian Federation (from https://www.minfin.ru/ru/statistics/fedbud/gov_debt/)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment

See, for example, Item #2 on page 4569 of Annex 38, which is a guarantee for FY 2019 in the amount of \$1.5B for the objective of "ensur[ing] the fulfillment of obligations of ROSEXIMBANK JSC in loans attracted by ROSEXIMBANK JSC in foreign currency in order to support the export of industrial products (goods, works, services), in terms of obligations to repay the loan amount (repay the principal debt) and (or) payment of interest on the use of a loan in the amount of up to 100 percent of these obligations."

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

Answer:

b. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

Source:

"Budget forecast of the Russian Federation for the period up to 2036" ("Бюджетный прогноз Российской Федерации на период до 2036 года") - <http://sozd.duma.gov.ru/download/359B41B8-87CE-43C4-8ACB-BB4177E22035>

"Main directions of the budget, tax and customs tariff policy for 2019 and the planning period 2020 and 2021" ("Основные направления бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов") - <http://sozd.duma.gov.ru/download/6C67B341-685C-4A50-BAC0-B9CD9502E37B>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

Comments: "Budget forecast of the Russian Federation for the period up to 2036" ("Бюджетный прогноз Российской Федерации на период до 2036 года") - <http://sozd.duma.gov.ru/download/359B41B8-87CE-43C4-8ACB-BB4177E22035> includes: Projections cover a period of 18 years. The macroeconomic and demographic assumptions used in making the projections - pp. 12-25 Scenario analysis - pp. 25-27 Discussion of fiscal and macroeconomic risks - pp. 28-33 Fiscal sustainability analyses - p. 32 Risk mitigation - p. 37 Moreover, the objectives of the "Budget forecast of the Russian Federation for the period up to 2036" (pp. 4-5), contributing to the achievement of this goal include: 'ensuring the transparency and predictability of the parameters of the budget system, macroeconomic and other indicators, including the basic principles and conditions for the implementation of tax, budget and debt policy; prevention of budget risks for budgets of the budget system, including the early detection and adoption of measures to minimize the negative consequences of the implementation of relevant risks; assessment of potential volumes of long-term parameters of financial (budget) provision of certain areas of social and economic policy, including financial indicators of state programs'

Researcher Response

The EBP package presents all of the core information related to future liabilities and the sustainability of government finances. To answer "a," the EBP package must present some additional information beyond the core elements, as well. Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions. The government reviewer notes the fiscal sustainability analyses at p. 32 of the "Main directions..." which, as we see it, presents scanty additional information beyond the core elements. With regard to multiple scenario analyses with different sets of assumptions, only the basic scenario of socio-economic development is presented (pp. 25-27), I guess this doesn't sound like an "a" answer.

IBP Comment

Per the researcher's "Response to Review," the existing response of "b" is maintained.

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

e. Not applicable/other (please comment).

Source:

Russia is not a recipient of donor assistance.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

b. Yes, the core information is presented for all tax expenditures.

Source:

Annex 1 to the "Main directions of the budget, tax and customs tariff policy for 2019 and the planning period 2020 and 2021" ("Основные направления бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов") "Tax expenditures of the Russian Federation 2015-2021" ("Налоговые расходы Российской Федерации 2015-2021") <http://sozd.duma.gov.ru/download/7A2DBB8F-1641-4301-9CEA-C87004175312>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all tax expenditures.

Comments: Annex 1 to the "Main directions of the budget, tax and customs tariff policy for 2019 and the planning period 2020 and 2021" ("Основные направления бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов") "Tax expenditures of the Russian Federation 2015-2021" ("Налоговые расходы Российской Федерации 2015-2021") <http://sozd.duma.gov.ru/download/7A2DBB8F-1641-4301-9CEA-C87004175312> includes the following information beyond the core elements: Distribution of tax expenses by government programs of the Russian Federation in 2015-2021 - pp. 8-9 Distribution by functional classification of expenses - pp. 10-11 There are 5 section devoted to each type of tax expenditures. All these section include information about beneficiaries, beneficiaries by sector, types of economic activities and commodities which are not taxed or tax rate of which is decreased. The information is given since 2015 till 2021 which is crucial for analysis and decision making. Despite the methodology of IBP, the information on most tax expenditures calculated and published on the Ministry of Finance website (<https://www.minfin.ru/common/upload/library/2018/12/main/BD.xlsx>).

Researcher Response

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. 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. Additional information beyond the core elements is information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). Although the government reviewer cites the website of the Ministry of Finance, which presents information on most tax expenditures still the EBP package does not contain all of the listed above core information and additional

information beyond the core elements and the answer 'b' is proposed as a maximum for this question

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

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

Source:

Revenues of the National Welfare Fund and the Federal Road Fund are classified as earmarked funds and supporting budget documentation presents estimates of earmarked revenues along with a narrative discussion.

Annex 13 to the text of the Bill on the Federal Budget: Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditure of classification of expenditure of the Federal budget for 2019 and the planning period 2020 and 2021 <http://sozd.duma.gov.ru/download/43C36FA9-C502-445C-B308-6BAFE6346DE7>

See - p.2418 Road facilities (road funds) (Дорожное хозяйство (дорожные фонды))

the Explanatory note to the Bill of the Federal budget -<http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42> Narrative discussion is presented on the National Welfare Fund on pp.30-38 Table 2.5 Forecast of the National Welfare Fund, p.29; Table 3.31 The structure of Federal budget revenues from the main income from property in 2018-2021, p. 72

Calculations of the projected volumes of additional (foregone) oil and gas revenues of the Federal budget, the projected amounts of the national welfare Fund at the beginning and end of 2019, 2020 and 2021, as well as their use in cases established by the Budget Code of the Russian Federation (Расчеты прогнозируемых объемов дополнительных (неполученных) нефтегазовых доходов федерального бюджета, прогнозируемых объемов средств Фонда национального благосостояния на начало и конец 2019, 2020 и 2021 годов, а также их использования в случаях, установленных Бюджетным кодексом Российской Федерации) - <http://sozd.duma.gov.ru/download/413CC71B-6A71-4200-BF80-E6B27944BF5E>

There is lack of narrative discussion on the Federal Road Fund presented in the EBP.

Comment:

<https://www.minfin.ru/performance/nationalwealthfund/> - Information on the National Welfare Fund on the Ministry of Finance website;
http://budget.gov.ru/epbs/faces/p/Бюджетная%20система/Бюджетный%20процесс/Порядки%20формирования%20и%20использования%20бюджетных%20ассигнований%20дорожных%20фондов?_adf.ctrl-state=2ux238d9y_4@ionId=45 - Information about the Federal Road Fund on the Budget information portal

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

Comments: Narrative discussion on the Federal Road Fund presented on the page 265 of the Explanatory note to the Bill of the Federal budget - <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42> Also narrative discussion of Federal Road Fund is presented in the Budget Code, article 179.4 http://www.consultant.ru/document/cons_doc_LAW_19702/3c99f6d56d8731f9563b0ae31cc46654246db4be/ There is a full narrative discussion on the National Welfare Fund in the Explanatory note to the Bill of the Federal budget Revenues that are also classified as earmarked are the revenues from ecological fee (экологический сбор). The information on the ecological fee is given in the Explanatory note to the Bill of the Federal budget (p. 203 of the text of Explanatory note <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>, Annex 4 p. 10 <http://sozd.duma.gov.ru/download/4651F3CF-F699-42C3-9172-D77CBCFB0840>) Also narrative discussion of ecological fee is presented in the Federal law N 89-FZ "On production and consumption waste"

IBP Comment

The mention of the Federal Road Fund in the Explanatory note to the EBP is brief, while the Budget Code is not considered part of the EBP package. The current response is maintained.

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

b. 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.

Source:

Program budgeting adopted in Russia, in contrast to traditional, article-by-article budgeting, focuses the budget on politically defined goals of socio-economic development and provides a holistic strategy not only for short-term budget execution, but also for long-term strategic planning.

Federal law "On Strategic Planning in the Russian Federation" 28.06.2014 N 172-FZ -http://www.consultant.ru/document/cons_doc_LAW_164841/ Article 3, item 31: the government program of the Russian Federation - the document of strategic planning containing the complex of the planned actions interconnected on tasks, terms of implementation, performers and resources, and the tools of the government policy providing within implementation of key public functions achievement of priorities and the purposes of the government policy in the field of social and economic development and ensuring national security of the Russian Federation.

The Explanatory note to the Bill of the Federal budget -<http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42> shows how the proposed budget is linked to all the government's policy goals for the budget year Information on Federal budget expenditures in 2019-2021 in the context of government programs is presented in Annex 7 to this Explanatory note. <http://sozd.duma.gov.ru/download/78B30356-45A1-49F4-9699-7C0FF6032281>

Comment:

Page 19 of the Explanatory note to the Bill of the Federal budget "The forecast is formed based on the realization of the national objectives and key priorities for the period up to 2024, specified by the Decree of the President of the Russian Federation from May 7, 2018 No. 204 "On the national goals and strategic objectives development of the Russian Federation for the period up to 2024" (hereinafter – the Decree of the President of the Russian Federation from May 7, 2018 No. 204). The forecast takes into account the measures envisaged by the action plan of The Government of the Russian Federation to accelerate the growth rate of investments in fixed assets and increase to 25% of their share in gross domestic product, the implementation of which will accelerate economic growth from 2020."

Page 21 "The package of structural changes proposed by the Government of the Russian Federation should ensure that the economic dynamics reach a higher trajectory necessary to solve the accumulated problems of the socio-economic sphere.

The key elements of this package are:

effective implementation of 12 national projects covering key areas of socio-economic development of the country, as well as a comprehensive plan for the modernization and expansion of the main infrastructure;
implementation of the action plan to increase the level of investment activity, including a set of changes to improve the investment climate, increase long-term predictability of economic development, increase the level of competition and efficiency of companies with state participation, the formation of new sources of financing of investment activity, as well as changes in industry regulation;
pension reform aimed at accelerating the growth of the level of pension provision."

Pp 95-137 - Federal budget expenditures on financial support for the implementation of national projects

P. 138 – Programme structure of Federal budget expenditures for 2019 and the planning period 2020 and 2021

Given detailed explanation of how the EBP is linked to the goals of socio-economic development through government programs. For example, page 139 - The government program "Health Care Development". Federal budget expenditures in 2018-2021 for the implementation of the government program "Health Care Development" are presented in the Table 4.2.2.

Page 150 Government program "Development of education". Federal budget expenditures in 2018-2021 for the implementation of the government program "Development of education" are presented in table 4.2.4. Etc.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Comments: The comments given by the researcher prove that the answer is "a", because: The Explanatory note to the Bill of the Federal budget includes both narrative discussion and estimates. -<http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42> The Explanatory note to the Bill of the Federal budget shows how the proposed budget is linked to all the government's policy goals for the budget year Information on Federal budget expenditures in 2019-2021 in the context of government programs is presented in Annex 7 to this Explanatory note.

<http://sozd.duma.gov.ru/download/78B30356-45A1-49F4-9699-7C0FF6032281> Page 19 of the Explanatory note to the Bill of the Federal budget "The forecast is formed based on the realization of the national objectives and key priorities for the period up to 2024, specified by the Decree of the President of the Russian Federation from May 7, 2018 No. 204 "On the national goals and strategic objectives development of the Russian Federation for the period up to 2024" (hereinafter – the Decree of the President of the Russian Federation from May 7, 2018 No. 204). The forecast takes into account the measures envisaged by the action plan of The Government of the Russian Federation to accelerate the growth rate of investments in fixed assets and increase to 25% of their share in gross domestic product, the implementation of which will accelerate economic growth from 2020." Page 21 "The package of structural changes proposed by the Government of the Russian Federation should ensure that the economic dynamics reach a higher trajectory necessary to solve the accumulated problems of the socio-economic sphere. The key elements of this package are: effective implementation of 12 national projects covering key areas of socio-economic development of the country, as well as a comprehensive plan for the modernization and expansion of the main infrastructure; implementation of the action plan to increase the level of investment activity, including a set of changes to improve the investment climate, increase long-term predictability of economic development, increase the level of competition and efficiency of companies with state participation, the formation of new sources of financing of investment activity, as well as changes in industry regulation; pension reform aimed at accelerating the growth of the level of pension provision." Pp 95-137 - Federal budget expenditures on financial support for the implementation of national projects P. 138 – Programme structure of Federal budget expenditures for 2019 and the planning period 2020 and 2021 Given detailed explanation of how the EBP is linked to the goals of socio-economic development through government programs. For example, page 139 - The government program "Health Care Development". Federal budget expenditures in 2018-2021 for the implementation of the government program "Health Care Development" are presented in the Table 4.2.2. Page 150 Government program "Development of education". Federal budget expenditures in 2018-2021 for the implementation of the government program "Development of education" are presented in table 4.2.4. Etc.

Researcher Response

I agree with the government reviewer's comment, that the 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. However, the peer reviewer correctly notes for the Q48: "Indeed, although the budget programs contain sometimes excessive justification, there is no comprehensive integrated map (scorecard) or explicit narrative note, which illustrates how policies (strategies according to law #172) transcend into budget numerical data, i.e. the planning documents of different levels are loosely coupled and it is difficult to trace which funds refer to which indicators, attached to policy goals." The narrative discussion thereby lacks important details.

IBP Comment

Per the researcher's "Response to Review," the existing response of "b" is maintained.

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

b. 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.

Source:

Program budgeting adopted in Russia, in contrast to traditional, article-by-article budgeting, focuses the budget on politically defined goals of socio-economic development and provides a holistic strategy not only for short-term budget execution, but also for long-term strategic planning.

Federal law "On Strategic Planning in the Russian Federation" 28.06.2014 N 172-FZ - http://www.consultant.ru/document/cons_doc_LAW_164841/ Article 3, item 31: the government program of the Russian Federation - the document of strategic planning containing the complex of the planned actions interconnected on tasks, terms of implementation, performers and resources, and the tools of the government policy providing within implementation of key public functions achievement of priorities and the purposes of the government policy in the field of social and economic development and ensuring national security of the Russian Federation.

See the Annex 15 to the text of the Bill on the Federal Budget: "Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021" (Распределение бюджетных ассигнований по целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов, разделам, подразделам классификации расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/C2B773DC-E9CF-4920-B928-C82CB5D0FC48>

Also, for example, see the Passport of the government program of the Russian Federation "Development of pharmaceutical and medical industry" <http://sozd.duma.gov.ru/download/E9D9AADC-F4F4-4B72-9AEC-6F5F83597136>;

or Passport of the government program of the Russian Federation "Development of the North Caucasus Federal district" for the period up to 2025" <http://sozd.duma.gov.ru/download/58233C6E-3384-4535-9894-A268D983E4DF>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Indeed, although the budget programs contain sometimes excessive justification, there is no comprehensive integrated map (scorecard) or explicit narrative note, which illustrates how policies (strategies according to law #172) transcend into budget numerical data, i.e. the planning documents of different levels are loosely coupled and it is difficult to trace which funds refer to which indicators, attached to policy goals.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

Comments: The comments given by the researcher prove that the answer is "a", because: The Explanatory note to the Bill of the Federal budget includes both narrative discussion and estimates. -<http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42> The Explanatory note to the Bill of the Federal budget shows how the proposed budget is linked to all the government's policy goals for the budget year Information on Federal budget expenditures in 2019-2021 in the context of government programs is presented in Annex 7 to this Explanatory note.

<http://sozd.duma.gov.ru/download/78B30356-45A1-49F4-9699-7C0FF6032281> Page 19 of the Explanatory note to the Bill of the Federal budget "The forecast is formed based on the realization of the national objectives and key priorities for the period up to 2024, specified by the Decree of the President of the Russian Federation from May 7, 2018 No. 204 "On the national goals and strategic objectives development of the Russian Federation for the period up to 2024" (hereinafter – the Decree of the President of the Russian Federation from May 7, 2018 No. 204). The forecast takes into account the measures envisaged by the action plan of The Government of the Russian Federation to accelerate the growth rate of investments in fixed assets and increase to 25% of their share in gross domestic product, the implementation of which will accelerate economic growth from 2020." Page 21 "The package of structural changes proposed by the Government of the Russian Federation should ensure that the economic dynamics reach a higher trajectory necessary to solve the accumulated problems of the socio-economic sphere. The key elements of this package are: effective implementation of 12 national projects covering key areas of socio-economic development of the country, as well as a comprehensive plan for the modernization and expansion of the main infrastructure; implementation of the action plan to increase the level of investment activity, including a set of changes to improve the investment climate, increase long-term predictability of economic development, increase the level of competition and efficiency of companies with state participation, the formation of new sources of financing of investment activity, as well as changes in industry regulation; pension reform aimed at accelerating the growth of the level of pension provision." Pp 95-137 - Federal budget expenditures on financial support for the implementation of national projects till the year of 2024 P. 138 – Programme structure of Federal budget expenditures for 2019 and the planning period 2020 and 2021 Given detailed explanation of how the EBP is linked to the goals of socio-economic development through government programs. For example, page 139 - The government program "Health Care Development". Federal budget expenditures in 2018-2021 for the implementation of the government program "Health Care Development" are presented in the Table 4.2.2. Page 150 Government program "Development of education". Federal budget expenditures in 2018-2021 for the implementation of the government program "Development of education" are presented in table 4.2.4. Etc. Annex 2 to the Explanatory note to the Bill of the Federal budget presents information about The expenditures of the federal budget in 2019 and the planning period of 2020 and 2021, provided at the expenses of the Development till the year 2024 <http://sozd.duma.gov.ru/download/96DD6EBC-0602-449E-8365-9AEFE52B9F>

Researcher Response

I agree with the government reviewer's comment, that the 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. However, the peer reviewer correctly notes that the narrative discussion lacks important details, "which illustrate how policies transcend into budget numerical data, .. and it is difficult to trace which funds refer to which indicators, attached to policy goals, thereby, there is a "b" answer

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

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

Source:

The Executive's Budget Proposal contains passports of all government programs and the summary of all government programs. All about government programs is at the Portal: <https://programs.gov.ru/Portal>. Passports of the government programs present nonfinancial data on inputs. All government programs present the responsible contractor and the subcontractors of the program.

According to the Annex 1 to the "Rules of development, implementation and evaluation of the effectiveness of individual government program of the Russian Federation": "Passport of the government program of the Russian Federation"

<http://static.government.ru/media/files/4Ue0BsRwAAhG1zB00h9k3NhxuANaUiXA.pdf> are approved the goals, indicators, expected results of the programs.

Some goals and indicators of the government programs might be considered as nonfinancial data on input.

The EBP presents the passports of the government programs, for example, the Passport of the government program of the Russian Federation "Development of Education" - <http://sozd.duma.gov.ru/download/7C8AB4E0-DD9A-45E8-AA4A-5C4E143F50C5>;

A summary of the government program of the Russian Federation "Development of education" - <http://sozd.duma.gov.ru/download/DC41A1A8-5B54-4197-818C-16812C993D35>; Text of the program: <http://pravo.garant.ru/document?id=71748426&byPara=1>

As nonfinancial data on input might be considered: positions of the Russian Federation in the international study of the quality of reading and understanding of the text (PIRLS), as well as in the international study of quality mathematical and natural science education (TIMSS); positions of the Russian Federation in the international program on assessment of educational achievements of students (PISA); the share of the number of graduates employed during the calendar year following the year of graduation in the total number of graduates of the educational organization enrolled in educational programs of secondary vocational education; availability of pre-school education for children aged 2 months to 3 years; availability of pre-school education for children aged 3 to 7 years; coverage of children aged from 5 to 18 years of additional training programs; etc.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:

Nonfinancial data on results are presented for each governmental program. Each program presents objective, goals, target indicators and performance targets (According to the Annex 1 to the "Rules of development, implementation and evaluation of the effectiveness of individual government program of the Russian Federation": "Passport of the government program of the Russian Federation" <http://static.government.ru/media/files/4Ue0BsRwAAhG1zB00h9k3NhxuANaUiXA.pdf>). All government programs present, who are the responsible contractor and the subcontractors of the program.

The Executive's Budget Proposal contains passports of all government programs and the summary of all government programs. All about government programs is at the Portal: <https://programs.gov.ru/Portal>.

For example, Passport of the government program of the Russian Federation "Development of Education"- <http://sozd.duma.gov.ru/download/7C8AB4E0-DD9A-45E8-AA4A-5C4E143F50C5>; A summary of the government program of the Russian Federation "Development of education" - <http://sozd.duma.gov.ru/download/DC41A1A8-5B54-4197-818C-16812C993D35>; Text of the program: <http://pravo.garant.ru/document?id=71748426&byPara=1>

Nonfinancial data on results, for example: by the end of 2024, a network of 100 advanced training centers was formed and 5000 workshops equipped with modern equipment; by the end of 2024, at least 35 thousand teachers (masters of industrial training) passed training programs based on the experience of the WorldSkills Union Russia, including at least 10 thousand teachers (masters of production; by the end of 2024, 100% of General education organizations have assessed the quality of the General education based on the practice of international studies of the quality of training of students in educational organizations of the Russian Federation; by the end of 2024, at least 20 million psychological, educational, methodological and advice to parents (legal representatives) of children, as well as citizens, wishing to accept on education in the families of the children who have remained without parental support, in all subjects of the Russian Federation, with the involvement of NGOs and so forth.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Source:

Performance targets are assigned to all nonfinancial data on results. Each government program presents objective, goals, target indicators and performance targets (According to the Annex 1 to the "Rules of development, implementation and evaluation of the effectiveness of individual government program of the Russian Federation": "Passport of the government program of the Russian Federation" - <http://static.government.ru/media/files/4Ue0BsRwAAhG1zB00h9k3NhxuANAuIXA.pdf>). All government programs present, who are the responsible contractor and the subcontractors of the program.

The Executive's Budget Proposal contains passports of all government programs and the summary of all government programs. All about government programs is at the Portal: <https://programs.gov.ru/Portal>.

For example, Passport of the government program of the Russian Federation "Development of Education"- <http://sozd.duma.gov.ru/download/7C8AB4E0-DD9A-45E8-AA4A-5C4E143F50C5>; A summary of the government program of the Russian Federation "Development of education" - <http://sozd.duma.gov.ru/download/DC41A1A8-5B54-4197-818C-16812C993D35>; Text of the program: <http://pravo.garant.ru/document?id=71748426&byPara=1>

Nonfinancial data on results, for example: by the end of 2024, a network of 100 advanced training centers was formed and 5000 workshops equipped with modern equipment; by the end of 2024, at least 35 thousand teachers (masters of industrial training) passed training programs based on the experience of the WorldSkills Union Russia, including at least 10 thousand teachers (masters of production; by the end of 2024, 100% of General education organizations have assessed the quality of the General education based on the practice of international studies of the quality of training of students in educational organizations of the Russian Federation; by the end of 2024, at least 20 million psychological, educational, methodological and advice to parents (legal representatives) of children, as well as citizens, wishing to accept on education in the families of the children who have remained without parental support, in all subjects of the Russian Federation, with the involvement of NGOs and so forth.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

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

Source:

See the "List of Public Regulatory Obligations for 2019 and for the Planning Period 2020 and 2021" (Перечень Публичных нормативных

обязательств на 2019 год и на плановый период 2020 и 2021 гг.) <http://sozd.duma.gov.ru/download/0C6DBD5B-A1F1-4731-A818-E6A78F0B2FF8> It shows categories of recipients; and the size of payments established by the normative legal act.

Row 14 "Recipient Categories" in the List of Public Regulatory Obligations presents beneficiaries, among them are the most impoverished populations. For example, page 22, - Families who lost their breadwinner from among the citizens who died as a result of the Chernobyl disaster, who died as a result of radiation sickness and other diseases that arose in connection with the Chernobyl disaster, as well as families of the deceased disabled, which were subject to social support measures specified in article 14 of the Law of the Russian Federation of 15.05.1991 № 1244-1. Presented the Amount of payment (with annual indexation).

Page 41 Disabled veterans

Page 43 The disabled of I, II, III groups, children with disabilities

Page 45 The persons who received the certificate on consideration of the petition for recognition as the refugee in the territory of the Russian Federation in essence, and the members of his family who arrived with it

Page 75 Non-working able-bodied persons caring for the disabled of group I (with the exception of disabled persons since childhood of group I), as well as for the elderly who need constant external care or who have reached the age of 80 years according to the conclusion of the medical institution

Also the most vulnerable segments of the population are supported through the government programs.

For example, Government Program of the Russian Federation "Social support for citizens" <http://sozd.duma.gov.ru/download/1F5BEC74-7557-40BA-8B8A-C87023E2F82A> - pp. 158-164 in the Explanatory Note to the EBP;

Government Program of the Russian Federation "Accessible environment" <http://sozd.duma.gov.ru/download/26EFC754-B2F1-4AA9-AD16-8E40E845050A> - pp.164-167 in the Explanatory Note to the EBP;

Government Program of the Russian Federation "Providing affordable and comfortable housing and utilities to citizens of the Russian Federation" <http://sozd.duma.gov.ru/download/4FAC6AB3-FE07-4253-81B4-2B2D38ED220B> - pp. 167-173 in the Explanatory Note to the EBP;

Government Program of the Russian Federation "Promotion of employment of the population" <http://sozd.duma.gov.ru/download/97473350-9AC4-499B-B37B-8282B647FB31> - pp. 173-176 in the Explanatory Note to the EBP.

These programs are part of the supporting documentation to the EBP, the expenditures for their implementation are presented in the annexes to the Bill on the Federal budget, along with a narrative discussion given in the Explanatory Note: <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

d. No, a timetable is not issued to the public.

Source:

Schedule of preparation and consideration in 2018 of the bills of the Federal laws, documents and materials developed in the preparation of the Bill of the Federal budget and draft budgets of state extra-budgetary funds of the Russian Federation for 2019 and the planning period 2020 and 2021 <https://rosmintrud.ru/ministry/budget/16>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, a timetable is not issued to the public.

Comments: 1. The document suggested by the researcher is not the one, the question asks for - the web link leads to a draft of departmental schedule for budget preparation, issued by Ministry of labour and social security. 2. The correct document is called "Message of the Government of the Russian Federation #ИШ-П13-1716, issued 28.03.2018" (Поручение Правительства Российской Федерации от 28 марта 2018 года №ИШ-П13-1716), which contains "The Schedule of preparation and consideration of drafts of federal laws, documents and materials, prepared when drafting the federal budget and budgets of state extra-budgetary funds of Russian Federation for 2019 and the planning period of 2020 and 2021" (График подготовки и рассмотрения в 2018 году проектов федеральных законов, документов и материалов, разрабатываемых при составлении проекта федерального бюджета и проектов бюджетов государственных внебюджетных фондов Российской Федерации на 2019 год и на плановый период 2020 и 2021 годов, further - the Message). 3. The public availability of the Message is questioned. 3.1 The Message appears neither on the web site of the federal government, nor on the web site of the Ministry of finance, while there are several references to it in other publicly available documents. 3.2 Surprisingly enough, the Message is made publicly available only on the web site of the Federal Hydrometeorological Service http://www.meteorf.ru/upload/iblock/aa1/График_ИШ-П13-1716_от_28_03_2018.pdf. The earliest date of availability defined by the browser is 26/04/2018. 3.3 The Message appears in search engines only when the exact details of the document, such as name, date and number are available. The google search of "The schedule of the preparation of federal budget for 2019" (график подготовки федерального бюджета на 2019 год) does not present the links to the Message. Therefore, the researcher's answer 'a' is incorrect and the suggested answer is 'd'.

Government Reviewer

Opinion: Agree

Comments: Also Government Order 24/03/2018 № 326 determines the main stages of preparation of the Bill of the Federal budget and draft budgets of state extra-budgetary funds of the Russian Federation for the next fiscal year and planning period (II. Основные этапы составления проекта федерального бюджета и проектов бюджетов государственных внебюджетных фондов Российской Федерации на очередной финансовый год и плановый период) including the deadlines for government entities to provide necessary information for preparation Executive's Budget Proposal. Link: <http://pravo.gov.ru/proxy/ips/?docbody=&prevDoc=102130494&backlink=1&&nd=102464972>

Researcher Response

I admit that the google search of "The schedule of the preparation of federal budget for 2019" (график подготовки федерального бюджета на 2019 год) did not present the links to the official document, cited by the peer reviewer. The first link in the Google search was to the Schedule of preparation and consideration in 2018 of draft Federal laws, documents and materials developed in the preparation of the draft Federal budget and draft budgets of state extra-budgetary funds of the Russian Federation for 2019 and the planning period 2020 and 2021 which looks pretty much the same as the correct document. I agree with the peer reviewer that the fact that the executive releases to the public its timetable for formulating the EBP is questionable and also suggest to consider the answer "d".

IBP Comment

Per the researcher's "Response to Review," the response is revised from "a" to "d."

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

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

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

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

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

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

Answer:

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

Source:

https://www.minfin.ru/common/upload/library/2018/07/main/ONBNTTP_2019-2021_2.docx The PBS placed at the web-site of the Ministry of Finance https://www.minfin.ru/ru/document/?id_4=123006 on 11.07.2018

"Main directions of the budget, tax and customs tariff policy for 2019 and the planning period 2020 and 2021" ("Основные направления бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов") - Main parameters of the forecast of socio-economic development - pp. 22-24

Table 2.3.1. Basic parameters of the basic forecast of socio-economic development of Russia – p.24

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: In addition to core elements, information is also presented on the change in the price of oil, the rate of the national currency (table 2.3.1 of the document), the current account (p. 5 of the document), the composition of GDP growth (pp. 42-43 of the document)

IBP Comment

The government reviewer's comment is well-received. As interest rates are not presented in the PBS, the current response of "b" is maintained, despite the fact that certain information beyond the core elements is presented.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Source:

https://www.minfin.ru/common/upload/library/2018/07/main/ONBNTTP_2019-2021_2.docx The PBS placed at the web-site of the Ministry of Finance https://www.minfin.ru/ru/document/?id_4=123006 on 11.07.2018

"Main directions of the budget, tax and customs tariff policy for 2019 and the planning period 2020 and 2021" ("Основные направления бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов") - Section 3. Goals and objectives budget, tax and customs-tariff policy for 2019-2021 pp. 25-40;

Section 4. Main parameters of the budgetary system of the Russian Federation, pp. 41-54, including 4.1. Federal budget, p.41; Table 4.1.1. Main characteristics of the Federal budget in 2018-2021, pp. 41-42; Table 4.1.3. Federal budget expenditures in 2018-2021, p.45

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

Source:

https://www.minfin.ru/common/upload/library/2018/07/main/ONBNTTP_2019-2021_2.docx The PBS placed at the web-site of the Ministry of Finance https://www.minfin.ru/ru/document/?id_4=123006 on 11.07.2018

"Main directions of the budget, tax and customs tariff policy for 2019 and the planning period 2020 and 2021" ("Основные направления бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов") - Section 3. Goals and objectives budget, tax and customs-tariff policy for 2019-2021 pp. 25-40;

Section 4. Main parameters of the budgetary system of the Russian Federation, pp. 41-54, including 4.1. Federal budget, p.41; Table 4.1.1. Main characteristics of the Federal budget in 2018-2021, pp. 41-42; Table 4.1.2. Federal budget revenues in 2019-2021, pp. 43-44.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

Comments: Information beyond the core elements is presented for the government's revenue policies and priorities, please see on pages 26-27 of section 3.1 EXPANSION OF ECONOMY CAPACITY, in particular: formation of stable tax conditions, stability and predictability of non-tax (quasi-tax) payments, fiscal and financial measures encourage. Also please see on pages 37-41 of section 3.4 CUSTOMS TARIFF REGULATION information about Customs tariff policy of the Eurasian Economic Union and Customs tariff regulation of exports of the fuel and energy complex

Researcher Response

To answer "a," the PBS must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities (a discussion of revenue policies and priorities; and an estimate of total revenue), what is presented, and some additional information: the PBS presents estimates and narrative about VAT, non-tax payments etc. mentioned by the government reviewer thereby the answer "a" is suggested.

IBP Comment

Per the researcher's "Response to Review," the response is updated from "b" to "a."

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

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

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

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

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

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

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

Source:

https://www.minfin.ru/common/upload/library/2018/07/main/ONBNTP_2019-2021_2.docx The PBS placed at the web-site of the Ministry of Finance https://www.minfin.ru/ru/document/?id_4=123006 on 11.07.2018
"Main directions of the budget, tax and customs tariff policy for 2019 and the planning period 2020 and 2021" ("Основные направления бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов") - Sources of financing of the Federal budget deficit. pp. 45-46; Table 4.1.4. Sources of financing of the Federal budget deficit in 2018-2021, p.46; Table 4.1.5. Government debt in 2018-2021, p. 46

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: https://www.minfin.ru/common/upload/library/2018/07/main/ONBNTP_2019-2021_2.docx The cost of servicing the public debt is provided on page 42 in the table 4.1.1 "The main characteristics of the federal budget in 2018-2021"

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

a. Yes, multi-year expenditure estimates are presented.

Source:

https://www.minfin.ru/common/upload/library/2018/07/main/ONBNTTP_2019-2021_2.docx The PBS placed at the web-site of the Ministry of Finance https://www.minfin.ru/document/?id_4=123006 on 11.07.2018

"Main directions of the budget, tax and customs tariff policy for 2019 and the planning period 2020 and 2021" ("Основные направления бюджетной, налоговой и таможенно-тарифной политики на 2019 год и на плановый период 2020 и 2021 годов") -

Table 4.1.3. Federal budget expenditures in 2018-2021, p. 45

Table 4.4.1. The basic parameters of budgets of the budgetary system in the 2018-2021 years, p.54

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Federal law No. 459-FZ of 29/11/2018 "On the Federal Budget for 2019 and the Planning Period 2020 and 2021"

<http://publication.pravo.gov.ru/Document/View/0001201811300026>

The document is in pdf on 4779 pages. The search tool is not working in the file.

See Annex 10 to the text of the Law on the Federal Budget (EB): "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021", p.311-2014;

Annex 13 to the text of the Law on the Federal Budget (EB): Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditure of classification of expenditure of the Federal budget for 2019 and the planning period 2020 and 2021, pp. 2015-3094;

Annex 15 to the text of the Law on the Federal Budget (EB): "Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021", pp. 3136-3966

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Each code of budgetary expenditure represents the administrative, economic, functional, program and national projects classification, in accordance with the Order of the Ministry of Finance of Russian Federation of 08.06.2018 N 132n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, their Structure and Principles of Assignment".

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:
Administrative classification
Economic classification
Functional classification

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Each code of budgetary expenditure represents the administrative, economic, functional, program and national projects classification

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

The Enacted Budget 2019-2021 presents estimates for programs accounting for all expenditures.
Federal law No. 459-FZ of 29/11/2018 "On the Federal Budget for 2019 and the Planning Period 2020 and 2021"
<http://publication.pravo.gov.ru/Document/View/0001201811300026>
The document is in pdf on 4779 pages. The search tool is not working.

See Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021"

Annex 13 to the text of the Bill on the Federal Budget: Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditure of classification of expenditure of the Federal budget for 2019 and the planning period 2020 and 2021

Annex 15 to the text of the Bill on the Federal Budget: "Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021"

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

b. No, the Enacted Budget does not present revenue estimates by category.

Source:

The Enacted Budget 2019-2021 does not present revenue estimates by category.

Federal law No. 459-FZ of 29/11/2018 "On the Federal Budget for 2019 and the Planning Period 2020 and 2021"

<http://publication.pravo.gov.ru/Document/View/0001201811300026>

The document is in pdf on 4779 pages. The search tool is not working for presumably security settings of the file.

Article 1: Key features of the Federal budget for 2019 and the planning period 2020 and 2021

1. To approve the main characteristics of the Federal budget for 2019, determined on the basis of the projected volume of gross domestic product in the amount of 105 820.0 billion rubles and the inflation rate not exceeding 4.3 percent (December 2019 to December 2018):

1) projected total Federal budget revenues in the amount of 19 969 336 961,2 thousand rubles, including the projected amount of additional oil and gas revenues of the Federal budget in the amount of 3 369 178 509,1 thousand rubles

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

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

Answer:

d. No, the Enacted Budget does not present individual sources of revenue.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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?

GUIDELINES:

Question 63 asks about three key estimates related to 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;*
- *the interest payments on the outstanding debt for the budget year.*

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

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

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

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

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

Source:

Federal law No. 459-FZ of 29/11/2018 "On the Federal Budget for 2019 and the Planning Period 2020 and 2021"
<http://publication.pravo.gov.ru/Document/View/0001201811300026>
The document is in pdf on 4779 pages.

Article 1 (page 2).

- 3) the upper limit of the government internal debt of the Russian Federation as of January 1, 2020 in the amount of 11 612 754 160,3 thousand rubles
- 4) the upper limit of the government external debt of the Russian Federation as of January 1, 2020 in the amount of 64.6 billion US dollars, or 54.8 billion euros;

Article 13. 1. Approve the Program of the government internal borrowings of the Russian Federation for 2019 and for planning period 2020 and 2021 according to Annex 35 to this Federal law.

Annex 35. The program of the government internal borrowings of the Russian Federation for 2019 and for the planning period 2020 and 2021, pp. 4647-4648

Article 14. Government external borrowings of the Russian Federation, government external debt of the Russian Federation and provision of government guarantees of the Russian Federation in foreign currency. 1. To approve the Programme of government foreign borrowings of the Russian Federation in 2019 and the planning period of 2020 and 2021 years in accordance with Annex 37 to the present Federal law.

Annex 37. Program of government foreign borrowings of the Russian Federation Federations for 2019 and for the planning period 2020 and 2021, pp.4662-4676

For example, P.4664 Credits (loans) of the international organizations in 2019

P.4670 Government foreign borrowing for 2020 and 2021

p.4671

p.4672 Credits (loans) of the international organizations in 2020 and 2021

The government borrowings of the Russian Federation are the main sources of financing of the Federal budget deficit in 2019 - 2021. Annex 39 "Sources of financing of the Federal budget deficit for 2019 and the planning period 2020 and 2021", pp. 4776-4779 pertain to the net new borrowing

The debt service costs are presented: interest payments on the debt for the budget year: in Annex 13 to the Federal Law: Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditure of classification of expenditure of the Federal budget for 2019 and the planning period 2020 and 2021 (pp.3081-3082).

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

https://www.minfin.ru/common/upload/library/2018/12/main/BDG_2019_all.pdf

БЮДЖЕТ ДЛЯ ГРАЖДАН к Федеральному закону о федеральном бюджете на 2019 год и на плановый период 2020 и 2021 годов. CITIZENS BUDGET to the Federal law on the Federal budget for 2019 and the planning period 2020 and 2021

There are both Citizens Budgets produced:

https://www.minfin.ru/common/upload/library/2018/12/main/BDG_2019_all.pdf CB to EB:

https://www.minfin.ru/common/upload/library/2018/10/main/1181k_buklet_BG_epub.pdf CB to EBP

Comment:

Locations of relevant information in citizens EB:

Expenditure and revenue totals - page 4

Expenditure totals - page 5

Revenue totals - page 6

The main policy initiatives in the budget – page 3, pp.9-28 (Socially oriented policy); pp. 29-45 (Policy for economic growth)

The macroeconomic forecast upon which the budget is based – p.4, 6

Contact information for follow-up by citizens – p.52

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

b. 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.

Source:

The Ministry of Finance of the Russian Federation make significant dissemination efforts through a combination of two means of communications - both posting the Citizens Budget on the Ministry of Finance official website and distributing printed copies of it.

https://www.minfin.ru/common/upload/library/2018/12/main/BDG_2019_all.pdf CB to EB:

https://www.minfin.ru/common/upload/library/2018/10/main/1181k_buklet_BG_epub.pdf CB to EBP

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Comments: Citizens Budget was published on the Ministry of Finance official website and on a specialized Single portal of the budget system Electronic budget. Also the Ministry of Finance of the Russian Federation disseminates the printed version of the Citizens Budget (500 copies, information about the quantity is possible to find on the last page of the book) 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.). At the same time it is possible to find the book by search for publications on the website "E-catalogs. Search of books in Russian libraries" Электронные каталоги. Поиск книг в российских библиотеках <http://book.uraic.ru/internet/guide/books.htm> (<http://book.uraic.ru/internet/guide/books.htm>). For example, on the site of the parliamentary library of the State Duma (Библиотечные и архивные ресурсы Государственной Думы). So there are more than 3 different appropriate tools. Links:

http://budget.gov.ru/epbs/content/conn/content/path/Contribution%20Folders/documents/bdg/BDG_2019.pdf

http://budget.gov.ru/epbs/content/conn/content/path/Contribution%20Folders/documents/bdg/1181k_buklet_BG_epub.pdf

https://parlib.duma.gov.ru/common/upload/verstka/common/mozilla_pdf/web/viewer.html?file=/common/web_services/secure_download/Resource-142071/bdg%202019-2021.pdf?dv=1

https://www.minfin.ru/common/upload/library/2018/12/main/BDG_2019_all.pdf CB to EB:

https://www.minfin.ru/common/upload/library/2018/10/main/1181k_buklet_BG_epub.pdf CB to EBP

IBP Comment

The additional sources cited by the government reviewer would also fall under the category of "internet." The current response is maintained.

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

b. 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.

Source:

For example, 10.04.2018 - The first round of the annual all-Russian contest of projects on submission the Budget for citizens started today, April 10, and will last until May 13, 2018. It is organized by the Ministry of Finance of Russia, the Financial University and the Expert Council under the Government of the Russian Federation (open Government) - https://www.minfin.ru/ru/press-center/?id_4=35085.

On September 20, 2018, the Ministry of Finance of the Russian Federation held an annual award ceremony for the winners of the Budget for citizens project contest, designed to improve budget literacy of the population and make the main financial document of the country – the Federal budget – more understandable for citizens - https://www.minfin.ru/ru/press-center/?id_4=36250;

15.02.2019. The Ministry of Finance of the Russian Federation together with the Financial University under the Government of the Russian Federation announces the 6th annual Contest of projects on budget submission for citizens. The contest is held in order to identify and disseminate the best practice of presenting the budget of public law education in an understandable and accessible format, ensuring the openness of information about the management of public finances for citizens - https://www.minfin.ru/ru/press-center/?id_4=36522

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

Comments: Also the Ministry of Finance of the Russian Federation annually conducts a survey about the brochure "Budget for Citizens". The latest survey of 2018 to the brochure "Budget for Citizens" to the Federal Law on the Federal Budget for 2018 and for the planning period of 2019 and 2020 can be found at <https://www.minfin.ru/ru/votes/> (results of the survey <https://www.minfin.ru/common/upload/library/2018/12/main/results.xlsx>) Library of projects-winners of the competition of projects for the presentation of the budget for citizens in 2018 can be found at <http://elib.fa.ru/doc/info?key=RU%5cFA%5cESTW%5c61> As you can see these instruments are widely used by the public.

Researcher Response

The link to the Library of projects-winners of the competition of projects for the presentation of the budget for citizens in 2018 can be found at <http://elib.fa.ru/doc/info?key=RU%5cFA%5cESTW%5c61> testifies that this was an interesting contest mostly as I see among the financial authorities under the Ministry of Finance and the students of the financial universities/departments, and indeed there are plenty of interesting works. Though in response, I was guided by that to answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues....and it appears to me that the mechanisms established are not widely used by the public.

IBP Comment

Per the researcher's "Response to Review," the existing response of "b" is maintained.

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

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

Source:

The In-Year Reports are presented on the Treasury website: <http://www.roskazna.ru/ispolnenie-byudzhetrov/federalnyj-byudzhzet/183/> on a timely basis. The In-Year Reports present actual expenditures by all three expenditure classifications

For example, see the Quarterly report on the 01 October 2018 - <http://www.roskazna.ru/upload/iblock/3ec/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2018.zip> The archived files include the file "ф. 0507011 на 01.10.2018.xlsx" - Report on execution of the federal budget on 1 October 2018 - the file in which the Excel sheets are numbered.

The sheets include: 1.1. Revenues to the Federal budget; 1.2 Revenues to the Federal budget by administrative units; 2.1 Departmental structure of Federal budget expenditures (by administrative unit); 2.2 Distribution of budget allocations by sections, subsections, target items (government programs of the Russian Federation and non-program activities), groups of types of expenditure of classification of expenditure of budgets; 2.3 Budget allocations for target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, sections and subsections of classification of expenditures of budgets; 2.4 Budget allocations by sections and sub-sections of the budget expenditure classification; 3.1 Sources of financing of the Federal budget deficit; 3.2 Sources of financing of the Federal budget deficit by chief Executive officers

Comment:

Tab. 2.2 Distribution of budget allocations by sections, subsections, target items (government programs of the Russian Federation and non-program activities), groups of types of expenditure of classification of expenditure of budgets – Functional – see the 3rd column in the Table named "P3/ПP", and Economic (groups of types of expenditure of classification of expenditure of budgets) - see the 5th column in the Table named "BP"

Tab 2.3 Budget allocations for target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures (economic - see the 4th column in the Table named "BP"), sections and subsections of classification of expenditures of budgets (functional – see the 5th column in the Table named "P3/ПP")

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Each code of budgetary expenditure represents the administrative, economic, functional, program and national projects classification, in accordance with the Order of the Ministry of Finance of Russian Federation of 08.06.2018 N 132n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, their Structure and Principles of Assignment".

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Each code of budgetary expenditure represents the administrative, economic, functional, program and national projects classification, in accordance with the Order of the Ministry of Finance of Russian Federation of 08.06.2018 N 132n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, their Structure and Principles of Assignment".

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

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

Source:

See the Quarterly report on the 01 October 2018 - <http://www.roskazna.ru/upload/iblock/3ec/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2018.zip> The archived files include the file "ф. 0507011 на 01.10.2018.xlsx" - Report on execution of the federal budget on 1 October 2018 - the file in which the Excel sheets are numbered.

Each sheet presents actual expenditures for programs accounting with a high degree of detail. See tabs: 1.1. Revenues to the Federal budget; 1.2 Revenues to the Federal budget by administrative units; 2.1 Departmental structure of Federal budget expenditures (by administrative unit); 2.2 Distribution of budget allocations by sections, subsections, target items (government programs of the Russian Federation and non-program activities), groups of types of expenditure of classification of expenditure of budgets; 2.3 Budget allocations for target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, sections and subsections of classification of expenditures of budgets; 2.4 Budget allocations by sections and sub-sections of the budget expenditure classification; 3.1 Sources of financing of the Federal budget deficit; 3.2 Sources of financing of the Federal budget deficit by chief administrators

The Quarterly reports present expenditures for programs accounting for at least two-thirds of, but not all, expenditures

We can find that in the file ф. "0507011 на 01.10.2018.xlsx" tab 2.4 (Expenditure execution by function) total executed 11 370 206 481 271,31 rubles and in the tab 2.1 (Expenditure execution by administrative classification) presented only 9 532 048 580 878,75 rubles

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

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

Source:

The In-Year 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.

The IYRs contain the total year-to-date expenditures (row "executed"), % of execution, and enacted level for the year and they do not contain the rows for spending over the same period in the previous fiscal year or the estimates for that period.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: In-Year Reports do not contain the information about comparisons with the budget's forecast expenditures (based on enacted levels) for the same period. It is specifics of our legislature. Despite the methodology of the IBP this information is open for citizens and regularly published on the Single portal of the budget system Electronic budget (the portal operators are the Ministry of Finance of the Russian Federation and the Federal Treasury), along with information about expenditures presented in the In-Year Reports that provides information about expenditures made in the same periods in the previous fiscal years. It is possible to make comparisons by using graph presented on this portal. In accordance with the Budget Code of the Russian Federation (art. 241.2) the portal is an instrument for implementing the principle of transparency (openness) of budgets of the budget system of the Russian Federation. (link:

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%A0%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D1%8B?_adf.ctrl-state=14o4enjqa_4@ionId=45)

Researcher Response

The IYRs do not compare actual year-to-date expenditures with either the original estimate for that period or the same period in the previous year.

There are no references to the Single Portal of the budget system Electronic budget in any of the IYRs.

IBP Comment

Per the researcher's "Response to Review," the existing response of "b" is maintained.

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

See the Quarterly report on the 01 October 2018 - <http://www.roskazna.ru/upload/iblock/3ec/otchet-ob-ispolnenii-federalnogo-byudzeta-na-01.10.2018.zip> The archived files include the file "ф. 0507011 на 01.10.2018.xlsx" - Report on execution of the federal budget on 1 October 2018 - the file in which the Excel sheets are numbered.

Specifically, Sheet 1.1 Revenues to the Federal budget (there are over 1500 rows with actual revenue by category (as well as individual items)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

See the Quarterly report on the 01 October 2018 - <http://www.roskazna.ru/upload/iblock/3ec/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2018.zip> The archived files include the file "ф. 0507011 на 01.10.2018.xlsx" - Report on execution of the federal budget on 1 October 2018 - the file in which the Excel sheets are numbered.

Specifically, Sheet 1.1 Revenues to the Federal budget (there are over 1500 rows with actual revenue by category (as well as individual items)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

b. No, comparisons are not made for revenues presented in the In-Year Reports.

Source:

See the Quarterly report on the 01 October 2018 - <http://www.roskazna.ru/upload/iblock/3ec/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2018.zip> The archived files include the file "ф. 0507011 на 01.10.2018.xlsx" - Report on execution of the federal budget on 1 October 2018 - the file in which the Excel sheets are numbered.

Specifically, Sheet 1.1 Revenues to the Federal budget (there are over 1500 rows with actual revenue by category (as well as individual items)

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.

The total approved (budgeted) revenues exist in the monthly report on the budget execution, see, for example, the monthly report on the 01 November 2018 <http://www.roskazna.ru/upload/iblock/48d/otchet-o-ispolnenii-federalnogo-byudzheta-na-01.11.2018.zip> however, this report does not contain data on individual sources of the 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.

Comment:

indicators; are shown the volume of borrowing and repayment. For example, placement of government (municipal) securities with the nominal value stated in the currency of the Russian Federation (row 10);
Repayment of the government (municipal) securities with the nominal value stated in the currency of the Russian Federation (row 11) at sheet 2.2 ("Distribution of budget allocations by sections, subsections, target items (government programs of the Russian Federation and non-program activities), groups of types of expenditure of classification of expenditure of budgets") in the row 9017 given the expenditure of servicing of government and municipal debt, including Interest payments on the government debt of the Russian Federation (row 9023), Public external debt service (row 9024)

Payments to service of the internal and external debt are reflected in the functional classification (sheet 2.2) under section 1300 "Debt service expenditures" link on expenditure by function is provided in the section "Debt service expenditures (interest payments)" including domestic debt (section 13 subsection 1301 and external debt (section 13 subsection 1302) in the current reporting on execution of the Federal budget.

Information on the government debt is presented on the web-site of the Ministry of Finance http://minfin.ru/ru/performance/public_debt including on domestic debt http://minfin.ru/ru/performance/public_debt/internal in the Table "Government domestic debt of the Russian Federation, expressed in government securities (million rubles) on the 1st day of the month". Dates of publication/updating information in the section up to the 5th day of the month following the reporting and a Table of "Planned auctions for a month". Dates of publication/updating information in the section, two business days before the reporting month on external debt http://minfin.ru/ru/performance/public_debt/external including data on the monthly volume of government external debt in million U.S. dollars http://minfin.ru/ru/performance/public_debt/external/structure/#

On the website of the Ministry of Finance in the section "Government debt" is shown the following information:

The monthly change of government debt (consolidated information since 01.01.2011) -

https://www.minfin.ru/ru/performance/public_debt/external/structure/?id_38=69444&page_id=241&popup=Y&area_id=38

Issue of securities. Characteristics of placed issues of government securities -

http://minfin.ru/ru/performance/public_debt/internal/structure/release/#

About the placement and results of placement of bonds of Federal loans - https://www.minfin.ru/ru/performance/public_debt/internal/information/#

For example, Schedule of auctions for the placement of Federal loan bonds for the second quarter of 2019 -

https://www.minfin.ru/ru/performance/public_debt/internal/information/?id_39=127003&page_id=237&popup=Y&area_id=39

About results of placement OFZ-PD of issue No. 26224RMFS at auction on March 27, 2019

https://www.minfin.ru/ru/performance/public_debt/internal/information/?id_39=126991&page_id=237&popup=Y&area_id=39

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

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

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

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

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

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

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

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

Source:

In-Year Reports present information beyond the core elements related to the composition of the total actual debt outstanding.

For example, Quarterly report on the 01 October 2018 - <http://www.roskazna.ru/upload/iblock/3ec/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2018.zip>. The archived files include the file "ф. 0507011 на 01.10.2018.xlsx" - Report on execution of the federal budget on 1 October 2018 - the file in which the Excel sheets are numbered.

See sheet 2.4 "Allocation of budget appropriations by sections and sub-sections of the budget expenditure classification"
Presented the expenditures for the maintenance of debt (domestic and external) - see line 108 "Maintenance of the government and municipal debt"
Information about the current state of government debt is presented on the website of the Ministry of Finance
http://minfin.ru/ru/performance/public_debt/ including the following topics: the issue of securities, the main directions of the government debt policy, the domestic debt, the external debt

The interest rates for different debt instruments are presented on the website of the Ministry of Finance, the information is fragmented and unstructured, but I can't deny it is presented.

For example, Parameters of bond issues of foreign and domestic bond loans of the Russian Federation placed on the international capital market
https://www.minfin.ru/ru/performance/public_debt/external/param/?id_39=13952&page_id=1052&popup=Y&area_id=39, presented coupon yield.

Federal loan bonds for the population (OFZ-n) https://www.minfin.ru/ru/performance/public_debt/internal/ofz-n/about/?id_65=118149&page_id=4241&popup=Y&area_id=65, presented interest rates

Information on the current state of government debt is presented in the Ministry of Finance's website.

It includes the following topics: issuing of securities, main directions of the government debt policy, domestic and external debt of the Russian Federation. For example, table on "Domestic debt of the Russian Federation, expressed in government securities (million rubles) on 1st day of month" is released before the 5th day of the month following the reporting month.

Information on domestic debt disclosure procedure - https://www.minfin.ru/ru/performance/public_debt/internal/reveal/

The webpage "Informational messages" https://www.minfin.ru/ru/performance/public_debt/internal/information/ contains information about placement of Federal loan bonds, for example, Schedule of auctions for the placement of Federal loan bonds for the second quarter of 2019 - https://www.minfin.ru/ru/performance/public_debt/internal/information/?id_39=127003&page_id=237&popup=Y&area_id=39

Volume of the government domestic debt of the Russian Federation - https://www.minfin.ru/ru/performance/public_debt/internal/structure/total/

Tables of monthly values of the volume of the government domestic debt of the Russian Federation - https://www.minfin.ru/ru/performance/public_debt/internal/structure/total/?id_39=93479&page_id=842&popup=Y&area_id=39

Volume of government external debt of the Russian Federation
https://www.minfin.ru/ru/performance/public_debt/external/structure/

Government external debt of the Russian Federation (2011-2019)
https://www.minfin.ru/ru/performance/public_debt/external/structure/?id_38=69444&page_id=241&popup=Y&area_id=38

Information regarding the maturity profile of the debt presented on the Ministry of Finance website - https://www.minfin.ru/ru/performance/public_debt/external/payments/

Schedule of repayment of the government external debt of the Russian Federation by types of debt obligations, for example, information on 1 September, 2018 - https://www.minfin.ru/common/upload/library/2018/10/main/grafik_pogasheniya_vneshdolg_na_1-oktyabrya_2018.xlsx and information regarding the maturity profile of the domestic debt presented - https://www.minfin.ru/ru/performance/public_debt/internal

Information on the current state of government debt is published in the Ministry of Finance's website according to the same timeline as the main IYRs is presented, for example, the Quarterly report on the 01 October 2018 - <http://www.roskazna.ru/upload/iblock/3ec/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2018.zip> is published in November 2018 and Schedule of repayment of the government external debt of the Russian Federation by types of debt as of October 1, 2018 is published on 23.10.2018, see https://www.minfin.ru/ru/performance/public_debt/external/payments/?id_39=124883&page_id=240&popup=Y&area_id=39

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Despite the methodology of the IBP all the required information beyond the core elements is open for citizens and regularly published on the official website of the Ministry of Finance of the Russian Federation in a structured form. See links: Information about repayment schedule of the state external debt of the Russian Federation by type of debt obligations publishes on a quarterly basis - https://www.minfin.ru/ru/performance/public_debt/external/payments/ Parameters of bond issues of external and internal bond loans of the Russian Federation placed on the international capital market (Параметры выпусков облигаций внешних и внутренних облигационных займов Российской Федерации, размещенных на международном рынке капитала) -

https://www.minfin.ru/ru/performance/public_debt/external/param/?id_39=13952&page_id=1052&popup=Y&area_id=39 Prospectuses for issuing bonds issued by foreign and domestic bonds of the Russian Federation placed on the international capital market (Проспекты эмиссии выпусков облигаций внешних и внутренних облигационных займов Российской Федерации, размещенных на международном рынке капитала) - https://www.minfin.ru/ru/performance/public_debt/external/param/?id_39=126278&page_id=1052&popup=Y&area_id=39

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

The estimates for macroeconomic forecast have been updated and although an explanation is not sufficiently detailed, it is presented for some of the differences between the original and updated forecasts.

See the Explanatory note to the report on the execution of the Federal budget for the first half of 2018 (the name of the MYR)

https://www.minfin.ru/ru/document/?id_4=124675&page_id=2104&popup=Y&area_id=4#

The indicators and the narrative are presented in the archived file named 1. "МЭУ I пол-дие 2018.docx" Section 1. Macroeconomic conditions for the execution of the Federal budget, pp. 5-15, and the archived file named "3. Доходы I пол-дие 2018.docx" – Section 3. Federal budget revenues;

Annexes to the Explanatory note to the report on the execution of the Federal budget for the first half of 2018 can be viewed and downloaded here: https://www.minfin.ru/common/upload/library/2018/09/main/Il_Prilozheniya_k_PZ.zip

For, example, at page 11 are shown the main macroeconomic indicators, including GDP, CPI, export and import of goods, etc. as for the first six months of the FY2017, as for the for the first six months for the FY2018.

The narrative includes, for example, at page 5 (Section 1): "...during the second quarter of 2018, positive GDP dynamics was recorded with a slowdown by the end of the quarter (2.2% per annum, 2.2% per annum and 1.1% per annum in April-June 2018, respectively, 1.8% per annum in the second quarter of 2018). Industrial production, professional services and financial activities made a positive contribution to GDP dynamics in April-June.", page 6 (Section 1): "GDP growth in the first half of 2018 amounted to 1.6% per annum, it is expected that in the second half of the year the increase in economic activity will continue and in 2018 GDP growth will reach 1.9 percent", on "Revival of consumer activity" at page 7; inflation rates are discussed on page 8 (section 1). Analysis of the variance (compared with the forecast laid in the basis for the Federal budget draft preparation) of the main macroeconomic indicators which influence the Federal budget parameters are presented at pages 17-18 (Section 3). Specifically, the narrative refers to the world prices deviation of Urals oil prices, deviation of the US dollar against the ruble; discussed the exceeding the forecast of non-oil and gas revenues.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

Comments: In the named file 1. "МЭУ I пол-дие 2018.docx" (on the p.11 tabl. 1) are presented 15 macroeconomic indicators in comparison with the data of the first half 2017. In this file it is also possible to find the explanation of changings of all this indicators one by one (GDP - p.5-6, inflation rate - p.8 and etc.). In the other named file "3. Доходы I пол-дие 2018.docx" (on the p.26 tab.5 and p. 28 tab. 6) you can find the cost influence of macroeconomic indicator's differences on the revenues of the first half of 2017 and 2018 (row "Влияние макроэкономической ситуации" on the p.26,29).

IBP Comment

The macroeconomic forecast in the cited MYR is given for the first half of 2018, rather than being updated for the entire budget year underway. To maintain consistency across survey countries, the response is revised from "b" to "d."

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

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

Source:

See the Explanatory note to the report on the execution of the Federal budget for the first half of 2018 (the name of the MYR)
https://www.minfin.ru/ru/document/?id_4=124675&page_id=2104&popup=Y&area_id=4#

Specifically, for the expenditure estimates see the archived file named "4-4.1 Расходы I пол-дие 2018.docx" - 4. Federal expenditures. 4.1. Analysis of execution of the Federal budget expenditures. For the explanation of all of the differences between the original and updated expenditure estimates in the context of government programs and non-program activities see the archived files named: "4.2 ГП 1-12.docx"; "4.2 ГП 13,46,14.docx"; "4.2 ГП 15-20.docx"; "4.2 ГП 22.docx"; "4.2 ГП 26-30, 44, 32-37, 43, 45.docx"; "4.2 ГП 38.docx"; "4.2 ГП 39, 41-42.docx".

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Source:

See the Explanatory note to the report on the execution of the Federal budget for the first half of 2018 (the name of the MYR)
https://www.minfin.ru/ru/document/?id_4=124675&page_id=2104&popup=Y&area_id=4#

Annexes to the Explanatory note to the report on the execution of the Federal budget for the first half of 2018 -

https://www.minfin.ru/common/upload/library/2018/09/main/II._Prilozheniya_k_PZ.zip

Administrative classification: Annex 10. Information on execution of expenditures of the Federal budget in the context of the chief administrators of the Federal budgetary funds for the first half of 2018, see archived file named: "10 Приложение I пол-дие 2018 Исполн ГРБС.xls" in the Annexes archive

Functional classification: Annex 9. Information on the execution of Federal budget expenditures in the context of sections and subsections of the classification of Federal budget expenditures for the first half of 2018, see archived file named: "9 Приложение Исполнение Р Пр I пол-дие 2018.xls" in the Annexes archive

Economic classification (data in the context of the classification by the type of expenditure) is available in Annex 8. Information on the distributed and undistributed volumes of limits of budgetary obligations by types of expenditure: 200 "Purchase of goods, works and services for ensuring the state (municipal) needs"; 400 "Capital investments in objects of the state (municipal) property"; 500 "Interbudgetary transfers" in the context of the chief administrators of the Federal budgetary funds as of July 1, 2018, see archived file named: "8 Приложение I пол-дие 2018 ЛБО Вр200400500.xls" in the Annexes archive

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment
Because the economic classification spreadsheet (8 Приложение I пол-дие 2018 ЛБО Вр200400500.xls) provides information on distribution of limits of budgetary obligations on 1 July 2018, without updated estimates for the limits of budgetary obligations for FY 2018 overall, the response is revised from "a" to "b."

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:
 Administrative classification
 Economic classification
 Functional classification

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Each code of budgetary expenditure represents the administrative, economic, functional, program and national projects classification, in accordance with the Order of the Ministry of Finance of Russian Federation of 08.06.2018 N 132n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, their Structure and Principles of Assignment".

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

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically

coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

Source:

See the Explanatory note to the report on the execution of the Federal budget for the first half of 2018 (the name of the MYR)
https://www.minfin.ru/ru/document/?id_4=124675&page_id=2104&popup=Y&area_id=4#

Annexes to the Explanatory note to the report on the execution of the Federal budget for the first half of 2018 -
https://www.minfin.ru/common/upload/library/2018/09/main/Il._Prilozheniya_k_PZ.zip

Annex 6 "Information on the execution of Federal budget expenditures in the context of government programs of the Russian Federation, subprograms and non-program activities", see archived file named: "6 Приложение 6 РГП I пол-дие 2018.xls" in the Annexes archive

Annex 9 "Information about execution of expenditures of the Federal budget in the context of sections and subsections of classification of expenses of the Federal budget" - file "9 Приложение Исполнение Р Пр I пол-дие 2018.xls"

Annex 10 "Information about execution of expenditures of the Federal budget in the context of the chief administrators of means of the Federal budget" - file "10 Приложение I пол-дие 2018 Исполн ГРБС.xls"

Comment:

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?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

Explanatory note to the report on the execution of the Federal budget for the first half of 2018 (the name of the MYR)
https://www.minfin.ru/ru/document/?id_4=124675&page_id=2104&popup=Y&area_id=4#

See the archived file in the Explanatory note archive: "3. Доходы I пол-дие 2018.docx" (Section 3. Federal budget revenues, pp.15-69), where at pp.30-57 are given explanations on the differences between the original and updated revenue estimates, including Table 6 "The deviation of revenues of the Federal budget for the first half of 2018 from the forecast", pp. 28-30

Annexes to the Explanatory note to the report on the execution of the Federal budget for the first half of 2018 -
https://www.minfin.ru/common/upload/library/2018/09/main/Il._Prilozheniya_k_PZ.zip

See Annex 2 "Information about receipt of the income in the Federal budget in the context of classification of the revenues of budgets of the Russian Federation for the I half of 2018" in the archived file named: "2. Приложение_Доходы I пол-дие 2018.xlsx" in the Annexes archive

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Researcher Response

As was correctly indicated by the OBS program officer to answer "c" and above the Mid-Year Review must include updated revenue estimates for the entirety of FY 2018. I have checked all the files and could not find the updated revenue estimates column or a file for the entirety of FY 2018. We would then need to revise the answer downwards.

IBP Comment

Per the researcher's "Response to Review," the response is revised from "a" to "d."

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

See Annex 2 "Information about receipt of the income in the Federal budget in the context of classification of the revenues of budgets of the Russian Federation for the I half of 2018" in the archived file named: "2. Приложение_Доходы I пол-дие 2018.xlsx" in the Annexes archive -

Annexes to the Explanatory note to the report on the execution of the Federal budget for the first half of 2018 -
https://www.minfin.ru/common/upload/library/2018/09/main/II_Prilozheniya_k_PZ.zip

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment

The cited MYR annex does not present revenue estimates by category for the entire FY 2018 underway; rather, the original estimates from the 2018 enacted budget are retained. To maintain consistency across survey countries, the response is revised from "a" to "b."

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

See Annex 2 "Information about receipt of the income in the Federal budget in the context of classification of the revenues of budgets of the Russian Federation for the I half of 2018" in the archived file named: "2. Приложение_Доходы I пол-дие 2018.xlsx" in the Annexes archive -

Annexes to the Explanatory note to the report on the execution of the Federal budget for the first half of 2018 - https://www.minfin.ru/common/upload/library/2018/09/main/II._Prilozheniya_k_PZ.zip

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

The cited MYR annex does not present revenue estimates by individual source for the entire FY 2018 underway; rather, the original estimates from the 2018 enacted budget are retained. To maintain consistency across survey countries, the response is revised from "a" to "d."

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

File "5. Госдолг за I пол-дие 2018.doc" of the Explanatory note Archive - Section 5. Government debt of the Russian Federation. Differences in the volume of public debt of the Russian Federation for the first half of 2018 is presented in table 187 (p.303). The structure of Federal loan bonds placed in the first half of 2018 by maturity is presented in table 189 (p.306); 5.2. Analysis of the state and dynamics of the government domestic debt of the Russian Federation – pp.307-310, including the structure and volume of the government domestic debt of the Russian Federation, presented in Table 191 (p.307).

Explanations are also given in the file "6. Источники I пол-дие 2018.docx" of the Explanatory note Archive - Section 6. Sources of Financing the Deficit Federal Budget, pp. 311-321

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer:

a. 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.

Comments: Information about updated estimates of government borrowing and debt is regularly published (monthly) on the official website of the Ministry of Finance of the Russian Federation. Government borrowing, expressed in government securities of the Russian Federation, the nominal value of which is indicated in the currency of the Russian Federation (Государственный внутренний долг Российской Федерации, выраженный в государственных ценных бумагах Российской Федерации, номинальная стоимость которых указана в валюте Российской Федерации) - https://www.minfin.ru/ru/performance/public_debt/internal/structure/duty/?id_38=126669&page_id=432&popup=Y&area_id=38

The structure of the public external debt of the Russian Federation as of July 1, 2019 (Структура государственного внешнего долга Российской Федерации по состоянию на 1 июля 2018 года) - https://www.minfin.ru/ru/performance/public_debt/external/structure/?id_39=127880&page_id=241&popup=Y&area_id=39

IBP Comment

Estimates of government borrowing and debt in the cited MYR are given for the first half of 2018, rather than the entire budget year underway. To maintain consistency across survey countries, the response is revised from "b" to "d."

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

Estimates of the differences:

Annex 4 to the Explanatory note to the Bill "On the Execution of the Federal budget for 2017" (YER): Information about differences between enacted level of budgetary appropriations and the actual outcome in the context of sections and subsections of the classification of Federal budget expenditures as at 1 January 2018 - <http://sozd.duma.gov.ru/download/6EE62EB4-7A5C-42C0-9849-8E7521756145>

Annex 5 to the Explanatory note to the YER: "Information about differences between enacted level of budgetary appropriations and the actual outcome in the context of the chief administrators of the Federal budget as at 1 January 2018" <http://sozd.duma.gov.ru/download/6872AFA9-9AAA-4E2F-8FE1-9C1F85A26325>

Annex 6 to the Explanatory note to the YER: "Information about differences between enacted level of budgetary appropriations and the actual outcome in the context of government programs of the Russian Federation, subprograms and non-program activities as at 1 January 2018" <http://sozd.duma.gov.ru/download/9CF5BBAE-0956-47C1-B461-B26EEE705169>

Also see:

Annex 9 to the Explanatory note to the YER: "Information about execution of expenditures of the Federal budget in the context of sections and subsections of the classification of Federal budget expenditures for 2017" - <http://sozd.duma.gov.ru/download/C8823325-9503-4EFB-9CE9-EB612DB9B0C6>

Annex 10 to the Explanatory note to the YER: "Information about execution of expenditures of the Federal budget in the context of the chief administrators of the Federal budget for 2017" <http://sozd.duma.gov.ru/download/797BA518-EAB2-49D4-AE50-93A2237E7D73>

Annex 11 to the Explanatory note to the YER: "Information about execution of expenditures of the Federal budget in the context of the government programs of the Russian Federation, subprograms, main activities, non-program areas of activity and the main managers of the Federal budget for 2017" <http://sozd.duma.gov.ru/download/5D2A851A-83A9-43A8-97C7-F594CF2BD039>

Annex 13 to the Explanatory note of the YER - "Information on the implementation of Federal target programs in the context of the chief administrators of the Federal budget for 2017" <http://sozd.duma.gov.ru/download/F21C8451-5FE8-438A-A3CF-7DDFA71994A9>

Narrative is presented in the Explanatory Note to the Year-End Report - <http://sozd.duma.gov.ru/download/525503A1-2E90-482D-B3EF-779F6558F437>

Specifically, see Section 5. Federal Expenditures.

Analysis of execution of the Federal budget expenditures is given in Section 1, pp.100-114.

Analysis of differences in the budget allocations of the Federal budget and the implementation of the Federal budget in 2017 in the context of government programs, as well as the execution of Federal expenditures of the budget in the context of government programs and subprograms is presented in the Section 5.2 "Execution of expenditures of the Federal budget in Section Government programs of the Russian Federation", pp. 115-412;

Analysis of differences in budget allocations during the execution of the Federal budget in 2017 and its execution in the context of non-program activities are presented in Section 5.3 "Execution of Federal budget expenditures in the context of non-program activities", pp. 413-517.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

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

Source:

Functional classification: Annex 9 to the Explanatory note to the YER: "Information about execution of expenditures of the Federal budget in the context of sections and subsections of the classification of Federal budget expenditures for 2017" - <http://sozd.duma.gov.ru/download/C8823325-9503-4EFB-9CE9-EB612DB9B0C6> (summary)

Annex 5 to the Bill on the execution of the Federal budget for 2017 (YER) "Expenditures of the Federal budget 2017 on sections and subsections of the budget classification) (Расходы федерального бюджета за 2017 год по разделам и подразделам классификации расходов бюджетов) - <http://sozd.duma.gov.ru/download/61396DC8-DA11-4ACB-9B44-98B475D40039>

Administrative classification: Annex 10 to the Explanatory note to the YER: "Information about execution of expenditures of the Federal budget in the context of the chief administrators of the Federal budget for 2017" <http://sozd.duma.gov.ru/download/797BA518-EAB2-49D4-AE50-93A2237E7D73> and

Annex 2 to the Bill on the execution of the Federal budget for 2017 (YER) "Expenditures of the Federal budget 2017 on the departmental structure of Federal budget expenditures (Расходы федерального бюджета за 2017 год по ведомственной структуре расходов федерального бюджета) <http://sozd.duma.gov.ru/download/EB8B99AD-0B8A-4EEE-AACD-C5D9FCAFEC67>

Economic classification: Annex 12 to the Explanatory note to the YER: "Information on execution of the Federal budget expenditures by the type of expenditures 200 "Purchase of goods, works and services for the state (municipal) needs" in the context of the target articles and the chief administrators of the Federal budget for 2017" -<http://sozd.duma.gov.ru/download/24B27856-BE39-45AB-81FD-911C24A7AE7>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Each code of budgetary expenditure represents the administrative, economic, functional, program and national projects classification, in accordance with the Order of the Ministry of Finance of Russian Federation of 08.06.2018 N 132n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, their Structure and Principles of Assignment".

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Each code of budgetary expenditure represents the administrative, economic, functional, program and national projects classification, in accordance with the Order of the Ministry of Finance of Russian Federation of 08.06.2018 N 132n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, their Structure and Principles of Assignment".

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Source:

Annex 11 to the Explanatory note to the YER: "Information about execution of expenditures of the Federal budget in the context of the government programs of the Russian Federation, subprograms, main activities, non-program areas of activity and the chief administrators of the Federal budget for 2017"

<http://sozd.duma.gov.ru/download/5D2A851A-83A9-43A8-97C7-F594CF2BD039>

Annex 13 to the Explanatory note of the YER – "Information on the implementation of Federal target programs in the context of the chief administrators of the Federal budget for 2017" <http://sozd.duma.gov.ru/download/F21C8451-5FE8-438A-A3CF-7DDFA71994A9>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

Source:

Explanatory note to the YER: <http://sozd.duma.gov.ru/download/525503A1-2E90-482D-B3EF-779F6558F437>

Specifically, narrative is presented in the Section 4. Revenues of the Federal budget p.24:

4.1 Analysis of the execution of Federal budget revenues, p.24;

4.2 Factor analysis of the revenues of the Federal budget, p.31;

4.3 Analysis of revenue execution in the context of administrators of Federal budget revenues, p.70

Estimates are in the Table 4. The main indicators of the Federal budget revenues for 2017, p. 25-27 and

Annex 12 to the Explanatory note to the YER: "Information about receipt of the revenues in the Federal budget in the context of classification budget revenues of the Russian Federation for 2017" <http://sozd.duma.gov.ru/download/B5BC35B7-A289-4C6F-9453-CE765A67E6CD>

Like in the previous round of Survey, we can choose only the "c" answer. Estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented as, for example, in the Annex 2 estimates of the differences in excise taxes on ethyl alcohol are presented in detail, see p.1, and in the Explanatory note all estimates of the differences and a narrative discussion are combined in one group: "Receipt of revenues from excise duties on excisable goods (production) made in the territory of the Russian Federation", see pp.49-50; in the Annex 2 estimates of the differences in taxes and payments on mineral extraction are presented in detail, see p.2, and in the Explanatory note all estimates of the differences and a narrative discussion are presented for 2 groups: "Federal budget revenues from mineral extraction tax, excluding hydrocarbons", p.50, and "Federal budget revenues from regular revenues from payments for mining (royalties) in the implementation of production sharing agreements (in the form of hydrocarbons)", see p.51; and another example: in the Annex 2 estimates of the differences in revenues from the use of state-owned property presented in detail, see p.6, and in the Explanatory note estimates of the differences and a narrative discussion are presented on less positions: pp.58-60. Similar situation with payments for the use of natural resources.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer:

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

Comments: We can hardly agree with the expert's answer. In our opinion, the option "b" should be chosen. Answer "b" should be chosen if estimates of the differences for all revenues are presented, but a narrative discussion is not included. All needed information is available in the Report on the Execution of the Federal Budget (form N 0507011, link: <http://sozd.duma.gov.ru/download/60D4FF50-7C5D-4984-B7AA-0EB0F37008F4>). It includes data on: budgetary allocations approved by the law on the federal budget, aggregate schedule of budget with all changes, executed positions.

Researcher Response

I agree with the comment and answer "b": estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included

IBP Comment

Per the researcher's "Response to Review," the response is updated from "c" to "b."

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

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

Annex 2 to the Explanatory note to the YER: "Information about receipt of the revenues in the Federal budget in the context of classification budget revenues of the Russian Federation for 2017" <http://sozd.duma.gov.ru/download/B5BC35B7-A289-4C6F-9453-CE765A67E6CD>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

Annex 2 to the Explanatory note to the YER: "Information about receipt of the revenues in the Federal budget in the context of classification budget revenues of the Russian Federation for 2017" <http://sozd.duma.gov.ru/download/B5BC35B7-A289-4C6F-9453-CE765A67E6CD>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Source:

Explanatory note to the YER - <http://sozd.duma.gov.ru/download/525503A1-2E90-482D-B3EF-779F6558F437> Section 6. Government debt of the Russian Federation (subsections: 6.1 Analysis of the dynamics of the government domestic debt of the Russian Federation; 6.2 Analysis of the dynamics of the government external debt), pp. 588-596 and Section 7. Sources of financing of the Federal budget deficit (subsections: 7.1 Sources of domestic financing; 7.2 Sources of external financing), pp. 597-608

Annex 16 "Information about execution of sources of financing of the Federal budget deficit for 2017"

<http://sozd.duma.gov.ru/download/204BA6EB-425E-42E4-99DA-6AAA28F48762>

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.588 (Section 6. Government debt of the Russian Federation) structure and volume of the government domestic debt of the Russian Federation Federations for 2017 are presented in table 180 (net new borrowings in Federal loan bonds). Narrative discussion on interest rates along with the net new borrowings is given on p. 598. At p.614 noted: "The weighted average interest rate on Bank Deposit agreements concluded in 2017 at a fixed interest rate was 8.6% per annum compared to 10.4% per annum in 2016".

at p.597 (Section 7. Sources of financing of the Federal budget deficit) noted: "The program of government domestic borrowings of the Russian Federation for 2017 provides for borrowing in the amount of 1 702 625,7 million rubles, excluding 200 000,0 million rubles, which are reserved for non-mass operations to exchange non-standard issues of Federal loan bonds for standard issues of these bonds." Then the changes are explained. Table 184 presents data on the sources of domestic financing of the Federal budget deficit for 2017 (taking into account the norms of the Budget code of the Russian Federation) and deviations from the actual performance for 2016 (p.600). Table 187 presents data on sources of external financing of the Federal budget deficit for 2017 and deviations from the actual performance for 2016 (p.606). In the Annex 16 "Information about execution of sources of financing of the Federal budget deficit for 2017" are listed sources, approved planned indicators and execution of the federal budget deficit.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year
Interest rates on the debt
Maturity profile of the debt
Whether the debt is domestic or external

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

Source:

The Year-End Report presents 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.

Only the differences between forecast and outcome for GDP, the price of crude oil "Urals», the price of gas (non-CIS countries), US dollar to ruble exchange rate, Volume of import, Export, are presented in the Explanatory note to the YER, see the Table 4 "The main indicators of the Federal budget revenues for 2017" pp.25-26, they are accompanied by a narrative discussion in the Section 4. Federal Budget Revenues, pp.24-30

The Annual Report Review provides a description of the macroeconomic conditions for the execution of the federal budget: GDP – page 6, inflation rate - page 11, prices for Urals crude oil, data on export / import of goods. (Section 1. Macroeconomic conditions for the Federal budget's execution, p. 6-13. Table 1 presents macroeconomic indicators that have an impact on the implementation of the budgets of the budget system of the Russian Federation – page 13)

See Explanatory note to the YER - <http://sozd.duma.gov.ru/download/525503A1-2E90-482D-B3EF-779F6558F437>, Section 1. Macroeconomic conditions for the Federal budget's execution, p. 6-13. Table 1 presents macroeconomic indicators that have an impact on the implementation of the budgets of the budget system of the Russian Federation.(p.13)

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. 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.

Comments: In our opinion, the option "b" should be chosen. The expert has confirmed that the Annual Report Review provides a description of the macroeconomic conditions: GDP – page 6, inflation rate - page 11, prices for Urals crude oil, data on export / import of goods. The changes of interest rate are described in the Explanatory note to the YER (<http://sozd.duma.gov.ru/download/525503A1-2E90-482D-B3EF-779F6558F437>, p. 75). It is written that one of the reasons of the decline in revenue is the reduction of the proceeds from the transfer of part of the Central Bank's profit in 2017 (by 61,909.4 million rubles) due to a decrease in interest rates of the Bank of Russia and a reduction in refinancing of the banking sector in 2016.

Researcher Response

The question asks about the estimates of differences. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. As rightly pointed out by the government reviewer the Annual report provides a description of the macroeconomic conditions and some of the changes are described in the Explanatory note. It corresponds to the answer "c" Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented

IBP Comment

Per the researcher's "Response to Review," the existing response of "c" is maintained.

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level
Information beyond the core elements
Real GDP growth

Source:

Table 4 of the Explanatory note to the YER "The main indicators of the Federal budget revenues for 2017" pp.25-26 presents the differences between forecast and outcome for GDP, the price of crude oil "Urals», the price of gas (non-CIS countries), US dollar to Ruble exchange rate, Volume of Import and Export

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: Nominal GDP level Inflation rate Real GDP growth Interest rates Information beyond the core elements

Comments: Inflation rate - p.11 pic. 5 of the Explanatory note to the YER (Показатели инфляции; information about basic inflation rate fluctuations, and information about inflation rate fluctuations in monthly and yearly manner since 2012). Real GDP growth - p. 6 pic. 1 of the Explanatory note to the YER (Индикаторы темпов экономического роста; real GDP fluctuations marked by green colour). The changes of interest rate are described on p.75 of the Explanatory note to the YER Link: <http://sozd.duma.gov.ru/download/525503A1-2E90-482D-B3EF-779F6558F437>.

Researcher Response

The question asks about the estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year. These estimates are presented in the Table 4 of the Explanatory note to the YER "The main indicators of the Federal budget revenues for 2017" pp.25-26. Presented the differences between forecast and outcome for GDP, the price of crude oil "Urals», the price of gas (non-CIS countries), US dollar to Ruble exchange rate, Volume of Import and Export

IBP Comment

The government reviewer's comment is well received. Updated estimates of real GDP growth are indeed discussed on pg. 6 of the Explanatory note. The response has been updated with the addition of the "Real GDP growth" option.

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

Source:

Some goals and indicators of the government programs might be considered as nonfinancial data on input.

Reports on budget execution on government programs include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion:

Summary annual report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation at the end of 2017 <http://sozd.duma.gov.ru/download/A448EDD9-948E-46A8-8656-3001D10A0310>

Annex 1 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: About achievement in 2017 of values of indicators (indicators) of level of the government programs of the Russian Federation <http://sozd.duma.gov.ru/download/2B45ABE0-3661-45C0-AA02-4BFFD974A2EE>

Annex 1.2 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on indicators, the actual values of which are significantly higher than planned, in the context of the government programs of the Russian Federation, at the end of 2017 <http://sozd.duma.gov.ru/download/41788856-2A7A-4508-97B8-946ED19412EC>

Annex 2-2.3 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: About indicators of the government programs of the Russian Federation providing achievement of indicators of decrees of the President of the Russian Federation of May 7, 2012 No. 596-606 <http://sozd.duma.gov.ru/download/D544E170-7172-4690-A1C7-8FC14B7F5765>

Annex 3 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the implementation of control events included in the plans for the implementation of the government programs of the Russian Federation, at the end of 2017 <http://sozd.duma.gov.ru/download/1852BFAE-83F8-4D17-9711-3B4E40E5940C>

Annex 4 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the implementation of the control events provided by the detailed plans-schedules of implementation of the government programs of the Russian Federation, at the end of 2017 <http://sozd.duma.gov.ru/download/9C05C393-A75A-4BB9-BB7C-174741E06351>

Annex 4.1 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Data on control events of the government programs of the Russian Federation which actual term of execution came earlier planned for more than a month, at the end of 2017, in the context of state programs <http://sozd.duma.gov.ru/download/6F804194-73A8-42D0-88A2-DEE048BACFC6>

Annex 4.2 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: The list of control events of the government programs of the Russian Federation, the actual period of execution of which came earlier than planned for more than a month, at the end of 2017 <http://sozd.duma.gov.ru/download/43743EA8-D88B-4792-8849-C73209B53BE2>

Annex 5 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on cash execution of the government programs of the Russian Federation at the end of 2017 <http://sozd.duma.gov.ru/download/D08824C7-3A45-403B-B3F0-E562A5502A67>

Annex 6 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on cash execution of the government programs of the Russian Federation in 2017 in the context of sources of resource support <http://sozd.duma.gov.ru/download/2EC72251-976F-4CBB-9B71-5BE630F32199>

Annex 7 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: About distribution of the government programs of the Russian Federation by results of the assessment of efficiency of their implementation in 2017 <http://sozd.duma.gov.ru/download/EF6A5FED-98BC-40AB-A292-DDBB66E73905>

Annex 8 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Rating assessment of efficiency of implementation of the government programs of the Russian Federation in 2017 <http://sozd.duma.gov.ru/download/DBC07969-D7A3-4642-9B65-A9078FDBF00B>

Annex 9 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Characteristics of the results of the implementation of the certain government programs of the Russian Federation in 2017 <http://sozd.duma.gov.ru/download/FBA68D1F-ECED-47C7-888A-0B97561B5FAC>

Annex 10 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Guidelines to evaluation of the effectiveness of the implementation of the government programs of the Russian Federation <http://sozd.duma.gov.ru/download/58A2335B-E6FA-4C37-9759-FDCDF43047C9>

Annex 11 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Guidelines to the of calculating the coefficient of structural unevenness of funds <http://sozd.duma.gov.ru/download/09D8716E-13F7-44DA-8408-F54972ED2DAD>

Annex 12.1-12.6 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the government programs of the Russian Federation in the context of priority areas <http://sozd.duma.gov.ru/download/2CD46394-237C-42A8-A8EE-431A867E6529>

Annex 13.1 to the Consolidated Year report on the implementation and evaluation of the effectiveness of programs of the Russian Federation: Indicators of the government programs of the Russian Federation, the achievement of which in the subjects of the Russian Federation is higher than the average level, at the end of 2017 <http://sozd.duma.gov.ru/download/3118D1C9-CE0E-4C42-9493-5483954DA637>

Annex 13.2 to the Consolidated Year report on the implementation and evaluation of the effectiveness of programs of the Russian Federation: Indicators of the government programs of the Russian Federation, the achievement of which in the subjects of the Russian Federation is below the average level, at the end of 2017 <http://sozd.duma.gov.ru/download/21BDC292-929E-4ACC-87C6-AA9B1355493B>

Also all about government programs is at the Portal: <https://programs.gov.ru/Portal>. Passports of the government programs present nonfinancial data on inputs. All government programs present the responsible contractor and the subcontractors of the program. Some goals and indicators of the government programs might be considered as nonfinancial data on input.

Degree of achievement of planned values of indicators -<https://programs.gov.ru/Portal/analytics/gplIndicators>

Information on achievement of indicators of the government program "Development of education" <https://programs.gov.ru/Portal/programs/reportIndicators?gpld=02&year=2017>

For example, the indicator "Share of the number of general education organizations with water supply, central heating, sewerage, in the total number of general education organizations: in rural areas, %": planned "95", performed "95"; or "Share of the number of children engaged in additional education organizations of technical and natural science orientation, in the total number of children from 5 to 18 years, %": planned "12.6", performed "9"

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

Source:

Some goals and indicators of the government programs might be considered as nonfinancial data on results and the actual outcome. Each program presents objective, goals, target indicators and performance targets (According to the Annex 1 to the "Rules of development,

implementation and evaluation of the effectiveness of individual government program of the Russian Federation": "Passport of the government program of the Russian Federation" (<http://pravo.garant.ru/SESSION/PILOT/main.htm>). All government programs present, who are the responsible contractor and the subcontractors of the program. All about government programs is at the Portal: <https://programs.gov.ru/Portal>.

Reports on budget execution on government programs (which are the part of the YER) include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion:

Summary annual report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation at the end of 2017 <http://sozd.duma.gov.ru/download/A448EDD9-948E-46A8-8656-3001D10A0310>

Annex 1 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: About achievement in 2017 of values of indicators (indicators) of level of the government programs of the Russian Federation <http://sozd.duma.gov.ru/download/2B45ABE0-3661-45C0-AA02-4BFFD974A2EE>

Annex 1.2 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on indicators, the actual values of which are significantly higher than planned, in the context of the government programs of the Russian Federation, at the end of 2017 <http://sozd.duma.gov.ru/download/41788856-2A7A-4508-97B8-946ED19412EC>

Annex 2-2.3 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: About indicators of the government programs of the Russian Federation providing achievement of indicators of decrees of the President of the Russian Federation of May 7, 2012 No. 596-606 <http://sozd.duma.gov.ru/download/D544E170-7172-4690-A1C7-8FC14B7F5765>

Annex 3 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the implementation of control events included in the plans for the implementation of the government programs of the Russian Federation, at the end of 2017 <http://sozd.duma.gov.ru/download/1852BFAE-83F8-4D17-9711-3B4E40E5940C>

Annex 4 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the implementation of the control events provided by the detailed plans-schedules of implementation of the government programs of the Russian Federation, at the end of 2017 <http://sozd.duma.gov.ru/download/9C05C393-A75A-4BB9-BB7C-174741E06351>

Annex 4.1 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Data on control events of the government programs of the Russian Federation which actual term of execution came earlier planned for more than a month, at the end of 2017, in the context of state programs <http://sozd.duma.gov.ru/download/6F804194-73A8-42D0-88A2-DEE048BACFC6>

Annex 4.2 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: The list of control events of the government programs of the Russian Federation, the actual period of execution of which came earlier than planned for more than a month, at the end of 2017 <http://sozd.duma.gov.ru/download/43743EA8-D88B-4792-8849-C73209B53BE2>

Annex 5 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on cash execution of the government programs of the Russian Federation at the end of 2017 <http://sozd.duma.gov.ru/download/D08824C7-3A45-403B-B3F0-E562A5502A67>

Annex 6 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on cash execution of the government programs of the Russian Federation in 2017 in the context of sources of resource support <http://sozd.duma.gov.ru/download/2EC72251-976F-4CBB-9B71-5BE630F32199>

Annex 7 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: About distribution of the government programs of the Russian Federation by results of the assessment of efficiency of their implementation in 2017 <http://sozd.duma.gov.ru/download/EF6A5FED-98BC-40AB-A292-DDBB66E73905>

Annex 8 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Rating assessment of efficiency of implementation of the government programs of the Russian Federation in 2017 <http://sozd.duma.gov.ru/download/DBC07969-D7A3-4642-9B65-A9078FDBF00B>

Annex 9 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Characteristics of the results of the implementation of the certain government programs of the Russian Federation in 2017 <http://sozd.duma.gov.ru/download/FBA68D1F-ECED-47C7-888A-0B97561B5FAC>

Annex 10 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Guidelines to evaluation of the effectiveness of the implementation of the government programs of the Russian Federation <http://sozd.duma.gov.ru/download/58A2335B-E6FA-4C37-9759-FDCDF43047C9>

Annex 11 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Guidelines to the of calculating the coefficient of structural unevenness of funds <http://sozd.duma.gov.ru/download/09D8716E-13F7-44DA-8408-F54972ED2DAD>

Annex 12.1-12.6 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the government programs of the Russian Federation in the context of priority areas <http://sozd.duma.gov.ru/download/2CD46394-237C-42A8-A8EE-431A867E6529>

Annex 13.1 to the Consolidated Year report on the implementation and evaluation of the effectiveness of programs of the Russian Federation: Indicators of the government programs of the Russian Federation, the achievement of which in the subjects of the Russian Federation is higher than the average level, at the end of 2017 <http://sozd.duma.gov.ru/download/3118D1C9-CE0E-4C42-9493-5483954DA637>

Annex 13.2 to the Consolidated Year report on the implementation and evaluation of the effectiveness of programs of the Russian Federation: Indicators of the government programs of the Russian Federation, the achievement of which in the subjects of the Russian Federation is below the

average level, at the end of 2017 <http://sozd.duma.gov.ru/download/21BDC292-929E-4ACC-87C6-AA9B1355493B>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

Source:

The most impoverished segments of the population are supported through the government programs. For example, Government Programs of the Russian Federation "Social support for citizens", "Accessible environment", "Providing affordable and comfortable housing and utilities to citizens of the Russian Federation", "Promotion of employment of the population".
The reports on these programs execution are the part of the YER.

Estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented in the Annex 11 to the Explanatory note to the YER "Information on the execution of Federal budget expenditures in the context of the government programs of the Russian Federation, subprograms, main activities, non-program activities and the main managers of the Federal budget for 2017" <http://sozd.duma.gov.ru/download/5D2A851A-83A9-43A8-97C7-F594CF2BD039>, along with a narrative discussion in the Explanatory note to the YER - <http://sozd.duma.gov.ru/download/525503A1-2E90-482D-B3EF-779F6558F437> (pp.115-412) and the Summary annual report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation at the end of 2017 <http://sozd.duma.gov.ru/download/A448EDD9-948E-46A8-8656-3001D10A0310>

Estimates are presented in the Annex 14 to the Explanatory note to the YER "Information on the measures taken by the chief administrators of the Federal budget to ensure uniform and effective spending of the Federal budget for 2017" <http://sozd.duma.gov.ru/download/B9043807-993C-42FE-883B-52F8ED5310F6>, namely, for the "Social security and other payments to the population" channeled through the chief administrators of the budgetary funds.

See also:

Annex 5 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on cash execution of the government programs of the Russian Federation at the end of 2017
<http://sozd.duma.gov.ru/download/D08824C7-3A45-403B-B3F0-E562A5502A67>

Annex 6 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on cash execution of the government programs of the Russian Federation in 2017 in the context of sources of resource support <http://sozd.duma.gov.ru/download/2EC72251-976F-4CBB-9B71-5BE630F32199>

Annex 9 to the Consolidated Year report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Characteristics of the results of the implementation of the certain government programs of the Russian Federation in 2017
<http://sozd.duma.gov.ru/download/FBA68D1F-ECED-47C7-888A-0B97561B5FAC>

Comment:

In domestic legislation to express the concept "most impoverished populations" the concept of "socially unprotected categories of citizens"

(socially unprotected group of the population) is widely used. Thus any regulatory legal act does not contain its legal definition and does not give in full the list of the specified category.

The current legal norms in the spheres of housing, labor legislation, in the sphere of ensuring the rights of disabled people, veterans, pensioners, minors, orphans and children left without parental care contain requirements for support of these categories.

In the process of law-making when adopting laws and regulations (policies) that require funding, they fall into the List of regulatory obligations of the Russian Federation – see “List of Public Regulatory Obligations for 2019 and for the Planning Period 2020 and 2021” (Перечень Публичных нормативных обязательств на 2019 год и на плановый период 2020 и 2021 гг.) <http://sozd.duma.gov.ru/download/0C6DBD5B-A1F1-4731-A818-E6A78F0B2FF8> (See Q52)

There is also the Section 8. Development of social institutes and social policy (the Order of the Government of the Russian Federation of 17.11.2008 N 1662-p (edition of 28.09.2018) “About the Concept of long-term social and economic development of the Russian Federation for the period till 2020”) http://www.consultant.ru/document/cons_doc_LAW_82134/76d2c4f28231fbc0c89031fc110b1e59d24a1ebd/

All 44 government programs of the Russian Federation are grouped into 5 blocks - <http://government.ru/programs/>; Portal of the government programs <http://programs.gov.ru>. The national projects are presented here: <http://government.ru/rugovclassifier/section/2641/>; <http://static.government.ru/media/files/p7nn2CS0pVhvQ9800wAt2dzCIaIetQih.pdf>; the Portal of the National projects “Future of Russia. National Projects” <https://futurerussia.gov.ru>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive’s Budget Proposal.

To answer “a,” the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer “c” if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented

Answer:

a. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

Source:

See the Explanatory note to the YER - <http://sozd.duma.gov.ru/download/525503A1-2E90-482D-B3EF-779F6558F437> Section 5. Federal budget expenditures p. 100 and Section 5.5. Intergovernmental transfers to the state extra-budgetary funds of the Russian Federation, pp. 525-539

Data on the three extra-budgetary funds (Pension Fund, Social Insurance Fund, Federal Fund of Compulsory Medical Insurance) are presented in the laws on the executions of these funds.

The Bill “On the budget of the Pension Fund of the Russian Federation in 2017” (“Об исполнении бюджета Пенсионного фонда Российской Федерации за 2017 год”) <http://sozd.duma.gov.ru/bill/476175-7>

The Bill “About execution of the budget of Federal Compulsory Health Insurance Fund for 2017” (“Об исполнении бюджета Федерального фонда обязательного медицинского страхования за 2017 год”) <http://sozd.duma.gov.ru/bill/474441-7>

The Bill “About Execution of the Budget of Social Insurance Fund of the Russian Federation for 2017” (“Об исполнении бюджета Фонда социального страхования Российской Федерации за 2017 год”) <http://sozd.duma.gov.ru/bill/475670-7>

Comment:

According to the Article 264.10. of the Budget Code of the Russian Federation the Bills on execution of the three extra-budgetary funds are tabled to the Parliament together with the Year-End Report.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

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

Source:

A financial statement is part of the Year-End Report, see

the Cash flow statement (for the Federal budget) - <http://sozd.duma.gov.ru/download/7BF19A09-42DB-45B0-95A2-4418F8FE1A5B>;

the Cash flow statement (for the consolidated budget of the Russian Federation and budgets of the state extra-budgetary funds) -

<http://sozd.duma.gov.ru/download/E41419E8-3918-4F80-B96A-1C5D82621042>;

Operating statement on financial performance for the Federal budget - <http://sozd.duma.gov.ru/download/3B8C0847-4D37-407E-AA98-49DBF8F0D476>;

Statement on execution of the consolidated budget of the Russian Federation and budgets of the state extra-budgetary funds -

<http://sozd.duma.gov.ru/download/A8F22D9A-454C-4A29-B2C4-F6572C0FAA3E>

the Balance sheet for the Federal budget - <http://sozd.duma.gov.ru/download/13D224E0-14E5-42AC-8029-AE8CBB899504>;

the Balance sheet for the consolidated budget of the Russian Federation and budgets of the state extra-budgetary funds -

<http://sozd.duma.gov.ru/download/79881EEC-0355-42B2-ABFB-F862C1775F50>;

Also see the Explanatory note to the YER - <http://sozd.duma.gov.ru/download/525503A1-2E90-482D-B3EF-779F6558F437>, specifically:

Section 9. "Operations on management of the account balances on accounting of the Federal budget funds, including placement of funds on Bank deposits" ("Операции по управлению остатками на счетах по учету средств федерального бюджета, в том числе размещение средств на банковских депозитах"), pp. 613-629;

Section 10 "Analysis of the data of the balance sheet of the Federal budget and the report on the financial result" ("Анализ данных баланса исполнения федерального бюджета и отчета о финансовом результате"), pp. 630-694;

Section 11. "Main indicators of budget system of the Russian Federation" ("Основные показатели бюджетной системы Российской Федерации"), pp. 695-697;

Section 11.1 "Execution of the consolidated budget and budgets of the state extra-budgetary funds" ("Исполнение консолидированного бюджета Российской Федерации и бюджетов государственных внебюджетных фондов") pp.698-700;

Section 11.2 "Execution of consolidated budgets of subjects of the Russian Federation" ("Исполнение консолидированных бюджетов субъектов Российской Федерации"), pp.701-707

Annex 17 to the Explanatory note of the YER "Data on results of activity of the budgetary and Autonomous institutions subordinated to the main managers of means of the Federal budget on execution of the state task for 2017" <http://sozd.duma.gov.ru/download/C44A9E93-E2A6-4ECB-9D69-44BCD438DFC5>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

Sources: <http://www.ach.gov.ru/en/activities/federal-budget-audit>

The complex of control, expert and analytical activities carried out in the framework of preliminary, operational and follow-up control constitute a unified system of control of the Accounts Chamber over forming and executing the federal budget and the budgets of federal extra-budgetary funds of the Russian Federation.

The Preliminary Audit involves: • determining compliance of the federal budget laws and laws on extra budgetary funds with applicable legislation; • determining validity and reliability of the indicators contained in the estimates of the federal budget and the budgets of federal extra-budgetary funds; • appraising the estimates of the federal budget and the budgets of extra-budgetary funds as instruments of the state's socioeconomic policies, their compliance with the provisions of the Russian President's addresses and other program documents; • appraising the quality of forecast for revenue, budget spending, investment and debt policies and also the efficiency of intergovernmental relations.

According to article 18 of the Law on the Accounts Chamber, the Accounts Chamber carries out a preliminary audit of the formation of the Federal budget and the budgets of state extra-budgetary funds of the Russian Federation.

Conclusion of the Accounts Chamber of the Russian Federation on the Bill "On the Federal budget for 2019 and the planning period 2020 and 2021" <http://audit.gov.ru/activities/audit-of-the-federal-budget/34838/>;

Conclusions on draft budgets of extra-budgetary funds for 2019 and for the planning period 2020 and 2021 <http://audit.gov.ru/activities/audit-of-the-federal-budget/34803/>;

Conclusion on the Bill "On the budget of the Social Insurance Fund of the Russian Federation for 2018 and the planning period of 2019 and 2020" <http://audit.gov.ru/activities/audit-of-the-federal-budget/31667/>;

Conclusion on the Bill "On the budget of the Pension Fund of the Russian Federation for 2018 and for the planning period of 2019 and 2020" <http://audit.gov.ru/activities/audit-of-the-federal-budget/31668/> and

Conclusion on the Bill "On the budget of the Federal Compulsory Health Insurance Fund for 2018 and the planning period of 2019 and 2020" <http://audit.gov.ru/activities/audit-of-the-federal-budget/31669/>

During budget execution, the Accounts Chamber analyzes the fullness and timeliness of revenue inflow, cash outflows against the indicators approved in the Enacted Budget; it reveals and analyzes discrepancies and breaches, and initiates proposals to eliminate them.

Follow up control is a set of control, expert and analytical measures to check performance of the enacted budget and the budgets of extra-budgetary funds in the reporting financial year. The Accounts Chamber shall carry out external audit of annual budgetary reporting of chief administrators of federal budget funds and prepare conclusions on each chief administrator of federal budget funds. Conclusions on each chief administrator of federal budget funds shall be submitted to the State Duma and the Federation Council. The Accounts Chamber shall carry out external audit of the annual report on federal budget execution and prepare its conclusion on the annual report on federal budget execution. The Conclusion on the annual report on federal budget execution shall be submitted to the State Duma and the Federation Council. The Accounts Chamber shall check reports on execution of budgets of federal extra-budgetary funds of the Russian Federation and prepare conclusions on reports on budgets execution of federal extra-budgetary funds of the Russian Federation. Conclusions on reports on budget execution of federal extra-budgetary funds of the Russian Federation shall be submitted to the State Duma and the Federation Council, and also to the Government of the Russian Federation.

The Accounts Chamber also uses the performance audit technique, see - General Auditing Guidelines on Performance Audit - http://www.ach.gov.ru/en/activities/general-auditing-guidelines-on-performance-audit-.php?sphrase_id=9864211

This technique is used for the developing the Conclusion of the Accounts Chamber of the Russian Federation on the Federal Budget Execution. For example, Page 402 - 7.5.6. Analysis of the efficiency and effectiveness of the use of federal property by the chief administrators of means of the

federal budget <http://audit.gov.ru/upload/iblock/999/99941bef8cfcd18e7e10d5e8630f70bb.pdf> Conclusion of the Accounts Chamber of the Russian Federation on the Report on the Execution of the Federal budget for 2017

Part 8 of the Conclusion is devoted to the Results of the audit and analysis of the Federal budget execution on government programs of the Russian Federation Pages 411-1202 which provides an assessment of the effectiveness of all government programs according to the results of the control and analytical activities based on indicators.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

18 Sep 2018, Conclusion of the Accounts Chamber of the Russian Federation on the Report on Execution of the Federal budget for 2017 <http://audit.gov.ru/activities/audit-of-the-federal-budget/34516/>

18 Sep 2018, Conclusion on the Report of the Federal Compulsory Medical Insurance Fund on Budget Execution for 2017 submitted by the Government of the Russian Federation to the Accounts Chamber of the Russian Federation <http://audit.gov.ru/activities/audit-of-the-federal-budget/34517/>

18 Sep 2018, Conclusion of the Accounts Chamber of the Russian Federation on the Report on Execution of the Budget of the Pension Fund of the Russian Federation for 2017 submitted by the Government of the Russian Federation to the Accounts Chamber of the Russian Federation <http://audit.gov.ru/activities/audit-of-the-federal-budget/34518/>

18 Sep 2018, Conclusion of the Accounts Chamber of the Russian Federation on the Budget Execution Report of the Social Insurance Fund of the Russian Federation for 2017 submitted by the Government of the Russian Federation to the Accounts Chamber of the Russian Federation <http://audit.gov.ru/activities/audit-of-the-federal-budget/34519/>

The Conclusion (Audit Report) says: 1. Generalities 1.1. Conclusion of the Accounts Chamber of the Russian Federation on the performance report the Federal budget for 2017 prepared in accordance with the Budget code of the Russian Federation, the Federal law "On the Accounts Chamber of the Russian Federation", the Decision of the State Duma Council (Protocol No. 138 of 24 July 2018)...

The Federal law "On the Accounts Chamber of the Russian Federation", see - http://audit.gov.ru/about/document/#doc_20

Article 20. Subsequent control over the execution of the Federal budget and the budgets of state extra-budgetary funds of the Russian Federation
3. The Accounts Chamber carries out external audit of the annual budget statements of the chief administrators of means of the Federal budget and prepares the conclusions on each chief administrator of means of the Federal budget. Conclusions on each chief administrator of the Federal budget are submitted to the State Duma and the Federation Council.

Article 21 is about the audit of all details pertaining external and domestic debt.

Article 22 says about control of the Federal budget revenues from the Federal property.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:

18 Sep 2018, Conclusion on the Report of the Federal Compulsory Medical Insurance Fund on Budget Execution for 2017 submitted by the Government of the Russian Federation to the Accounts Chamber of the Russian Federation <http://audit.gov.ru/activities/audit-of-the-federal-budget/34517/>

18 Sep 2018, Conclusion of the Accounts Chamber of the Russian Federation on the Report on Execution of the Budget of the Pension Fund of the Russian Federation for 2017 submitted by the Government of the Russian Federation to the Accounts Chamber of the Russian Federation <http://audit.gov.ru/activities/audit-of-the-federal-budget/34518/>

18 Sep 2018, Conclusion of the Accounts Chamber of the Russian Federation on the Budget Execution Report of the Social Insurance Fund of the Russian Federation for 2017 submitted by the Government of the Russian Federation to the Accounts Chamber of the Russian Federation <http://audit.gov.ru/activities/audit-of-the-federal-budget/34519/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not

include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

<http://audit.gov.ru/activities/audit-of-the-federal-budget/34516/> - link to the Conclusion of the Accounts Chamber of the Russian Federation on the Report on Execution of the Federal budget for 2017

There are posted 2 documents: 1) Conclusion of the Accounts Chamber of the Russian Federation on the Report on Execution of the Federal budget for 2017 (full version), pdf, 28 MGB - <http://audit.gov.ru/upload/iblock/999/99941bef8cfc18e7e10d5e8630f70bb.pdf>
2) Conclusion of the Accounts Chamber of the Russian Federation on the Report on Execution of the Federal budget for 2017 (executive summary) - <http://audit.gov.ru/upload/iblock/f3c/f3ce5812cd7543b179ee89f508668cad.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

c. Yes, the executive reports publicly on some audit findings.

Source:

Some of the Russian Federation executive authorities on their official websites are publishing information on the steps undertaken in response to audit recommendations. For example, Federal Property Management Agency places on its website information on the execution of the directions of the Accounts Chamber of the Russian Federation: (<http://www.rosim.ru/about/reports/checking/343563>) Information on the results of audits conducted in the Federal Property Management Agency in 2018

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, the executive reports publicly on most audit findings.

Comments: It should be noted that besides publications on agency websites, the executive bodies actively use social media to inform the public about the measures taken to implement the recommendations and conclusions of the Accounts Chamber. Here are some of these publications: The Ministry of Construction agreed with the conclusions of the Accounts Chamber on the construction reform:

<https://vostokmedia.com/news/economy/14-12-2018/minstroy-soglasilsya-s-vyvodami-schetnoy-palaty-o-reforme-stroitelstva?ind=7604> The representatives of the Central Base Customs agreed with the conclusions of the Accounts Chamber:

<https://customsforum.ru/news/business/schetnaya-palata-pri-proverke-tsentralnoy-bazovoy-tamozhni-vyavleny-naruseniya-na-1-mlrd-rublej-551521.html> The Accounts Chamber detected violations during the liquidation of the Federal Scientific Institutions Agency:

<https://www.kommersant.ru/doc/3955045> The Russian Federal Communications Agency will eliminate violations in higher education institutions

under its jurisdiction: <https://tass.ru/ekonomika/6001897> The Accounts Chamber detected violations in how the Ministry of Culture spent budget funds in 2016-2018: https://1prime.ru/state_regulation/20190321/829821510.html The Ministry of Culture fired 56 employees after the Accounts Chamber had detected violations: <https://compromat.group/news/govstructures/12522-minkultury-uvolilo-56-sotrudnikov-posle-vyavleniyh-schetnoy-palatoj-narusheniy.html> The Accounts Chamber announced the failure of the construction pricing reform: http://realty.newsru.com/article/13dec2018/reforma_fail The Baikal programme has never been closer to collapse. Wait, it has: <http://irktorgnews.ru/klimat-nashego-biznesa-novosti/nikogda-esche-programma-po-baykalu-ne-byala-tak-blizka-k-provalu-a-net-byala>

Researcher Response

I would not take into account for justification of this important question the information that is published on Social/Internet media sites, as its reliability is needed to be additionally ascertained. But even taking this into account, there is still an answer "c" as it appears to be that the executive reports publicly only on some steps it has taken to address audit recommendations or findings that indicate a need for remedial action

IBP Comment

Per the researcher's "Response to Review," the existing response of "c" is maintained.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

b. Yes, the SAI or legislature reports publicly on most audit recommendations.

Source:

Sources: <http://audit.gov.ru/activities/control/elimination-of-violations>

In the section "Activities/Audit/Corrective actions" of the Accounting Chamber's website, information is still (since last assessment) available only on 28 April 2016.

In the "Activity Report of the Accounts Chamber of the Russian Federation in 2017"

<http://audit.gov.ru/upload/uf/67c/67cbebeb812ab80d1e97cd8fcaf1fd43.pdf> actions taken by the Prosecutor's office to address audit recommendations presented in the Annex 4. Information on the results of the review in 2017, appeals (materials) of the Accounting chamber of the Russian Federation by the bodies of the Prosecutor's office, law enforcement agencies and state security agencies on the objects of audit (control)

"Analysis of the identified violations, as well as the implementation of the Accounts Chamber proposals contained in the submissions sent by the chief administrator of budgetary funds, and appeals to law enforcement agencies bodies" is a part of the Conclusion of the Accounts Chamber of the Russian Federation on the Report on the Execution of the Federal budget for 2017, Pp 1601-1631, <http://audit.gov.ru/upload/iblock/999/99941bef8cfcd18e7e10d5e8630f70bb.pdf>

In particular see p.1608-1631: 22.4.3. According to the results of the implementation of the submissions of the Accounts Chamber by individual chief administrators of the Federal budget in 2018, the following measures are taken: ...

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Comments: The data on how the Accounts Chamber recommendations are implemented by executive bodies is posted on a regular basis on the Portal of public and municipal financial audit, this is why in order to avoid duplication of information, since 28 April 2016 the said information is no longer published on the official website of the Accounts Chamber of the Russian Federation. However, the website has a link to the aforementioned portal: <https://portal.audit.gov.ru/#/main-page> For example, the section "Menu"/"Implemented actions. Submissions, requirements" has the following information: the list of submissions: <https://portal.audit.gov.ru/#/submissions> the list of requirements:

<https://portal.audit.gov.ru/#/requirements> The aforementioned website also contains information on: the date and number of the document, addressee, implementation timeframe, status, etc.

Researcher Response

This is very valuable government reviewer's contribution. Browsing the Accounts Chamber website, I didn't notice the reference to the "https://portal.audit.gov.ru" website. I agree it contains all of the requirements of the Accounts Chamber after the audit; submissions made to the objects of the audit (what is recommended by the Accounts chamber) and the status "completed", "in progress", "not fully completed" or "not completed". Perhaps, the presence of the status "completed/not completed/not fully completed/in progress" for the fully presented document of the Accounts Chamber's requirements corresponds to the answer "b" - Yes, the SAI or legislature reports publicly on most audit recommendations, as, apparently, it does not inform public fully about "the steps the executive has taken to address audit recommendations".

IBP Comment

Per the researcher's "Response to Review," the existing response of "b" is maintained.

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

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: Under Article 2 of the Federal Law of 5 April 2013 #41-FZ "On the Accounts Chamber of the Russian Federation" (hereinafter referred to as the Federal Law) the Accounts Chamber of the Russian Federation enjoys organizational, functional and financial independence and carries out its activities independently within its objectives identified by the legislature of the Russian Federation (<http://www.ach.gov.ru/about/document/>). Under Article 5 of the Federal Law the objectives of the Accounts Chamber of the Russian Federation include the analysis of the identified deficiencies and violations in the process of allocating, management and distribution of federal and other resources within the mandate of the Accounts Chamber of the Russian Federation, the development of solutions for their elimination and the improvement of the budgetary process as a whole within its

competence. Under Article 13 of the Federal Law the functions of the Accounts Chamber of the Russian Federation include the evaluation of the draft federal laws on the federal budget and budgets of state extra-budgetary funds of the Russian Federation for the ensuing financial year and planning period, control and analysis of the justification of their indicators, development and presenting conclusions on draft federal laws on the federal budget and budgets of state extra-budgetary funds of the Russian Federation to the Chambers of the Federal Assembly, and the evaluation of draft federal laws on reviewing federal laws on the federal budget and budgets of state extra-budgetary funds of the Russian Federation, development and presenting conclusions on draft federal laws on reviewing federal laws on the federal budget and budgets of public extra-budgetary funds of the Russian Federation to the Chambers of the Federal Assembly. Under Article 157 of the Budget Code of the Russian Federation of 31 July 1998 #145-FZ, the Accounts Chamber of the Russian Federation fulfills budgetary functions in evaluating draft laws (rulings) on budgets, other regulatory acts under the budgetary legislation of the Russian Federation, including the justification of indicators (parameters and characteristics) of budgets, and analysis and monitoring of the budgeting process, including development of solutions for eliminating the identified deviations in the budgeting process and improving the budget legislation of the Russian Federation. In accordance with the budget law the Accounts Chamber of the Russian Federation is financed from the federal budget. Taking into consideration international practices that name supreme audit institutions as an Independent Fiscal Institution, for example, the National Audit Office of Finland and National Audit Office of Lithuania, we believe that the Accounts Chamber of the Russian Federation fulfills the function of an IFI and it has sufficient staffing and resources, including funding, to carry out its tasks.

Researcher Response

The question asks not on the independence of the Supreme Audit Institution (SAI) in the country, but about existence of the Independent fiscal institution (IFI). The Accounts Chamber is a body of state financial control, which is financed from the state budget, and the employees of the Accounts chamber are civil servants

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. 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.

Comments: Under Federal Law of 5 April 2013 #41-FZ "On the Accounts Chamber of the Russian Federation" (hereinafter referred to as the Federal Law) <http://www.ach.gov.ru/about/document> the Accounts Chamber of the Russian Federation conducts the initial audit of the planning of the federal budget and budgets of state extra-budgetary funds of the Russian Federation and operational analysis of the implementation and monitoring

of the execution of the federal budget and budgets of state extra-budgetary funds of the Russian Federation. Under External Public Audit Standard 201 "The initial audit of the planning of the federal budget" (<http://audit.gov.ru/about/document/metodology/SGA201-29.06.2018.pdf>) and External Public Audit Standard 202 "Operational analysis of the implementation and monitoring of the implementation process of the federal budget" (http://audit.gov.ru/pdf/methodology/SGA_202_19.02.2016.pdf), the aforementioned activities include control and analysis of parameters concerning macro economical indicators that form the basis for drafting the federal budget for the current year and next financial year and for the planning period. The quality, forecasting accuracy and risks in achieving the expected outcomes are evaluated. Thus, the evaluation of the official macro economic forecast is included into the Conclusion of the Accounts Chamber of the Russian Federation on the draft federal law "On the federal budget for the ensuing financial year and for the planning period", the Conclusion of the Accounts Chamber of the Russian Federation on the draft federal law "On reviewing the federal law on the federal budget for the ensuing financial year and quarterly policy briefs in addition to the operational report on the implementation of the federal budget for the corresponding reporting period.

Researcher Response

The question asks if the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts and does not ask about the Supreme Audit Institution (SAI) in the country, which is the Accounts Chamber in the Russian Federation, which is a body of state financial control, financed from the state budget, and the employees of the Accounts Chamber are civil servants

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

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

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Under Article 24, Law #41-FZ the Accounts Chamber conducts expert evaluations and presents conclusions, for example: – on draft legislative and other regulations and corresponding financial and economic feasibility studies on fiscal issues that are submitted for the consideration of the State Duma as well as draft laws that lead to changes in the revenues within the federal budget and budgets of state extra-budgetary funds of the Russian Federation; – on draft state programmes of the Russian Federation (federal target-oriented programmes); – strategic planning documents of the Russian Federation; – other matters. An expert evaluation of the Accounts Chamber includes the analysis and assessment of a bill based on the following parameters: – the goal of the regulation, its compliance with the strategic planning documents; – social and economic problem that this bill aims to solve, the relevance and public importance of the problem; – the solution to the problem, the feasibility of the proposed solution, an availability of other less expensive and more effective solutions; – main groups of social interaction actors with interests that can be influenced (taken into consideration, advanced, threatened) by the adoption of the bill; – the expected financial, economic, social and other effects of the implementation of the bill and the ratio of the said effect and the implementation costs; – the risk of not achieving the expected outcome and other risks, including possible negative impact of the adoption of the bill; – the influence (including the indirect one) of the implementation of the bill on the revenues and expenditures of the corresponding budget within the budgetary system of the Russian Federation. Under the provisions of the Rules of the State Duma of the Russian Federation, in the follow-up to an expert evaluation the Accounts Chamber of the Russian Federation submits its conclusion in the due form to a State Duma Committee that is appointed as the bill focal point. The State Duma Committee must review the conclusion of the Accounts Chamber of the Russian Federation in the follow-up to the expert evaluation of the bill. The information on the outcome of the review by the Committee of the said conclusion is communicated to the State Duma deputies in the statement of a Committee representative when the bill is discussed at a State Duma meeting. The Chairman of the Accounts Chamber of the Russian Federation, Deputy Chairman of the Accounts Chamber of the Russian Federation or an Auditor of the Accounts Chamber has the right to make a statement in the course of the discussion of the Conclusion of the Accounts Chamber in the follow-up to the bill expert evaluation at the Committee's meeting. The Conclusion of the Accounts Chamber on the bill must be published on the official website of the State Duma in "Review of bills and laws at the

plenary meetings within the current session of the State Duma of the Russian Federation" Section. For example, the Conclusion of the Accounts Chamber on the Bill #474442-7 "On amending Federal Law "On the budget of the Pension Fund of the Russian Federation for 2018 and for the planning period of 2019 and 2020" that was submitted to the State Duma on 26.05.2018 and published together with the documents that are available here: <https://sozd.duma.gov.ru/bill/474442-7/>. Despite the methodology of the IBP the information of the Accounts Chamber's experts evaluations of new policy proposals is open for citizens and published at the State Duma resources.

Researcher Response

The question asks if the Independent Fiscal Institution (IFI) publishes its own costings of new policy proposals, to assess their impact on the budget, and does not ask about the Supreme Audit Institution (SAI) in the country, which is the Accounts Chamber in the Russian Federation - a body of state financial control, financed from the state budget, and the employees of the Accounts Chamber are civil servants

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Frequently (i.e., five times or more).

Comments: A query "transcripts of the meetings of the State Duma" in the database on the State Duma on its website (<http://transcript.duma.gov.ru>) produces quite a long list of meetings with the Chairman of the Accounts Chamber Aleksei Kudrin http://transcript.duma.gov.ru/search/?sessid=0&doctype=0&dt_start=&dt_end=&phrase1=Кудрин&PAGEN_1=23. For example, from September to December 2018: CHRONICLE of the State Duma meeting on November 13, 2018 - <http://transcript.duma.gov.ru/node/5041/> Chairman of the Accounts chamber of the Russian Federation A. L. Kudrin made reports on the Bill "On amendments to the Federal law "On the Federal budget for 2018 and the planning period 2019 and 2020" (agenda item 2). Transcript of the meetings, on 24 October 2018 <http://transcript.duma.gov.ru/node/5023/> Kudrin A. L., Chairman of the Accounts Chamber of the Russian Federation. Speech Transcript of the meetings, on 13 November 2018 <http://transcript.duma.gov.ru/node/5038/#sel=61:1,61:6> Kudrin A. L., Chairman of the Accounts Chamber of the Russian Federation. Speech Transcript of the meetings, on 27 September 2018 <http://transcript.duma.gov.ru/node/4995/> Kudrin A. L., Chairman of the Accounts Chamber of the Russian Federation. Speech CHRONICLE of the State Duma meeting on November 22, 2018 - <http://transcript.duma.gov.ru/node/5055/> and Transcript - <http://transcript.duma.gov.ru/node/5054/> Consideration of the appointment of auditors of the Accounts chamber (agenda items 2 and 3) began with the presentation by the Plenipotentiary representative of the President of the Russian Federation to the State Duma G. V. Minh Of candidates D. A. Zaitsev and A. A. Kaulbars for the position of auditors of the Accounts chamber of the Russian Federation and the report of the Chairman Of the State Duma Committee on control and Regulations O. V. Savastianova. The questions were answered by the Chairman of the accounts chamber of the Russian Federation A. L. Kudrin L. CHRONICLE of the State Duma meeting on November 13, 2018 <http://transcript.duma.gov.ru/node/5041/#sel=1:1,1:8> Chairman of the Accounts chamber of the Russian Federation A. L. Kudrin made reports on the Bill "On amendments to the Federal law "On the Federal budget for 2018 and the planning period 2019 and 2020" (agenda item 2).

Researcher Response

The question asks about the Independent Fiscal Institution (IFI), and does not ask about the Supreme Audit Institution (SAI) in the country, which is the Accounts Chamber in the Russian Federation - a body of state financial control, financed from the state budget, and the employees of the Accounts Chamber are civil servants

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

Parliamentary hearings on the PBS – "Main directions of the budget, tax and customs tariff policy for 2019 and the planning period 2020 and 2021" were held in the State Duma Committee on Budget and Taxes on 09/07/2018 - <http://www.komitet-bn.km.duma.gov.ru/Parlamentskie-slushaniya/item/16452108/>

Transcript of Parliamentary hearings 09.07.2018: http://www.komitet-bn.km.duma.gov.ru/upload/site7/PS_Komiteta_po_byudzhetu_i_nalogam.docx

The recommendations of the parliamentary hearings: http://www.komitet-bn.km.duma.gov.ru/upload/site7/Rekomendacii_OBSchiE.docx

"Round table" on "the PBS – "Main directions of the budget, tax and customs tariff policy of the Russian Federation for 2019 and the planning period 2020 and 2021" in the Council of Federations was carried out on 18/07/2018 - <http://council.gov.ru/events/news/94317/>

The EBP tabled on 29/09/2018 - <http://sozd.duma.gov.ru/bill/556362-7>

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?

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

The EBP tabled on 29/09/2018 - <http://sozd.duma.gov.ru/bill/556362-7> - that is at least three months before the start of the budget year.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:

The legislature approved the EBP (President signed the law) on 29/11/2018 <http://sozd.duma.gov.ru/bill/556362-7> (Chronicle of passing the EBP) what is at least one month in advance of the start of the budget year.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

Source:

Adoption of amendments is regulated by the Budget code of the Russian Federation. When the State Duma approves the EBP in the first reading, the main characteristics of the federal budget are approved. When doing so, the State Duma has no right to raise revenues and deficit of the Federal budget, if there is no positive conclusion of the Government of the Russian Federation for these changes. Consideration of amendments during the second reading is made in the Budget Committee, after their consideration in the relevant profile State Duma committee. When the EBP is considered in the third reading, the Bill shall be put to the vote as a whole. (The Budget Code, Chapter 22: Consideration and adoption of the Federal law on the Federal Budget. In particular: Articles 200-204 on the first reading; Article 205 on the second reading; Article 207 on the third reading See: http://www1.worldbank.org/publicsector/pe/BudgetLaws/Budget_Code_Russia_Eng1998.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

At the official web-site of the State Duma the detailed information on consideration of the EBP is placed and all amendments which were tabled by the deputies are presented: <http://sozd.duma.gov.ru/download/AD63C6E4-2675-4DD8-81A1-774E433B086C>
Table of amendments No. 1 recommended for adoption (State Duma Committee on Budget and Taxes);

<http://sozd.duma.gov.ru/download/0AC34CC4-03FC-4E48-BF8A-39112CDF11A3>
Table of amendments No. 1.1 recommended for adoption (State Duma Committee on Budget and Taxes);
<http://sozd.duma.gov.ru/download/907F66BF-9895-43BD-9CB1-E70948DE3B67>
Table of amendments No. 2.1 recommended for rejection (State Duma Committee on Budget and Taxes);
<http://sozd.duma.gov.ru/download/415BDB75-2D7C-4E5C-8EC8-49B9C7DD3A0B>
Table of amendments No. 2 recommended for rejection (State Duma Committee on Budget and Taxes);
<http://sozd.duma.gov.ru/download/FE740359-6AC3-408F-9CD8-D672B99EED79> The text of the bill for the second reading with the amendments recommended by the responsible Committee for adoption (state Duma Committee on Budget and Taxes)

Comment:

The amendments recommended for adoption were actually adopted, it is said in the Decision of the State Duma "About the Federal law draft No. 556362-7 "On the Federal budget for 2019 and for planning period 2020 and 2021" - <http://sozd.duma.gov.ru/download/00F36A01-9B7E-493C-AC2E-8825C829D361> They are not additionally presented in a separate file or a webpage.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

The general link to the EBP with dates and all documents of its consideration - <http://sozd.duma.gov.ru/bill/556362-7>

22/10/2018 <http://sozd.duma.gov.ru/download/807F36D1-50A3-4141-9AE2-58305832AAD9> Conclusion of the Specialized Budget Committee – the Responsible Committee (State Duma Committee on Budget and Taxes)

22/10/2018 <http://sozd.duma.gov.ru/download/9F3EF618-E1F0-4C6B-8102-DBEE4C624276> Decision of the Specialized Budget Committee (State Duma Committee on Budget and Taxes) for the 1st reading

12/11/2018 <http://sozd.duma.gov.ru/download/1E59F91D-F911-4873-A695-A4154F1E31F9> Decision of the Specialized Budget Committee (State Duma Committee on Budget and Taxes) for the 2nd reading

19/11/2018 <http://sozd.duma.gov.ru/download/A0FE3F1D-6508-48F1-8E29-FE2318E848C9> Decision of the Specialized Budget Committee (State Duma Committee on Budget and Taxes) for the 3rd reading

22/11/2018 <http://sozd.duma.gov.ru/download/0562B34B-143E-479B-A27C-9B26DD617E65> Conclusion of the Federation Council Committee on Budget and Financial Markets

29/11/2018 the EBP is adopted

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

b. Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:

On 22/10/2018 (see the schedule of the Bill consideration - <http://sozd.duma.gov.ru/bill/556362-7>) were published the following reports on the Executive's Budget Proposal, that is at least one month prior to the budget being adopted:

<http://sozd.duma.gov.ru/download/12DCCC4F-DCEB-4033-ABD3-7307E3464489> Conclusion of a sector committee (a Committee of the State Duma Energy)

<http://sozd.duma.gov.ru/download/63E376FB-957E-441D-8622-E2D149F00415> Conclusion of a sector committee (State Duma Committee on Affairs of nationalities)

<http://sozd.duma.gov.ru/download/3DA3E87A-DE62-4C9B-8C6B-B305D9B0B8B9> Conclusion of a sector committee (State Duma Committee on state building and law)

<http://sozd.duma.gov.ru/download/8811D672-455C-4ADB-A853-625F8A30D58B> Conclusion of another sector committee (State Duma Committee on physical culture, sports, tourism and youth Affairs)

<http://sozd.duma.gov.ru/download/5B386821-0B92-41AD-8B06-FF17870AFD29> Conclusion of a sector committee (State Duma Committee culture)

<http://sozd.duma.gov.ru/download/FE808FDC-2832-49BF-927B-A8FF77A703E> Conclusion of a sector committee (State Duma Committee on the development of civil society, public and religious associations)

<http://sozd.duma.gov.ru/download/8F6B4C62-4574-4ACC-9F32-306718119312> Conclusion of a sector committee (State Duma Committee education and science)

<http://sozd.duma.gov.ru/download/E8AB3ED9-DA39-44BF-B09A-EE3783632AB0> Conclusion of a sector committee (State Duma Committee on defense)

<http://sozd.duma.gov.ru/download/E4108680-5A6E-465A-98F7-AC0D9A9A2517> Conclusion a sector committee (State Duma Committee on international Affairs)

<http://sozd.duma.gov.ru/download/AC0893D9-AC3B-41BB-984F-8534C4C219FC> Conclusion of a sector committee (State Duma Committee on information policy, information technologies and communications)

<http://sozd.duma.gov.ru/download/E4A1FFBB-05F4-494C-A94F-AFAE3692E697> Conclusion of a sector committee (State Duma Committee on natural resources, property and land relations)

<http://sozd.duma.gov.ru/download/59DD1886-33E6-4C66-8FB2-403DCECF7D83> Conclusion of a sector committee (State Duma Committee on health protection)

<http://sozd.duma.gov.ru/download/0D1D3FF7-8788-4892-8B98-A9C0BF68447D> Conclusion of a sector committee (state Duma Committee on agrarian issues)

<http://sozd.duma.gov.ru/download/09B627B1-816E-412E-A43C-B7D9EB974B21> Conclusion of a sector committee (State Duma Committee on housing policy and housing and communal services)

<http://sozd.duma.gov.ru/download/08AB2887-7403-406B-883C-EBF8D5D47C19> Conclusion of a sector committee (State Duma Committee on labor, social policy and veterans Affairs)

<http://sozd.duma.gov.ru/download/AC203B97-F78F-4A4B-A866-1DEC3453F2A7> Conclusion of a sector committee (State Duma Committee on regional policy and problems of the North and Far East)

<http://sozd.duma.gov.ru/download/17580E62-4C47-4B50-8F89-F8BE09A5D938> Conclusion of a sector committee (State Duma Committee on ecology and environmental protection)

<http://sozd.duma.gov.ru/download/472EE8B6-9BE5-4C94-9ED1-AB8157FB9CFA> Conclusion of a sector committee (State Duma Committee on transport and construction)

<http://sozd.duma.gov.ru/download/1085C2B5-AB46-4B5B-9F21-5AD30D1C93B2> Conclusion of a sector committee (State Duma Committee on the Commonwealth of Independent States, Eurasian integration and relations with compatriots)

<http://sozd.duma.gov.ru/download/805311D9-F46C-49B1-BB57-91A462385613> Conclusion of a sector committee (State Duma Committee on financial market)

<http://sozd.duma.gov.ru/download/73BBC8BC-D8B4-40AE-8C2B-8594A3DD7906> Conclusion of a sector committee (State Duma Committee on economic policy, industry, innovation development and entrepreneurship)

<http://sozd.duma.gov.ru/download/4C315F3A-C0D0-445D-8B2C-23695326135E> Conclusion of a sector committee (State Duma Committee on economic policy, industry, innovation development and entrepreneurship)

<http://sozd.duma.gov.ru/download/3D25A561-C0AC-48A1-B020-A7F4864281D9> Conclusion of a Committee (State Duma Committee on the Federal structure and questions of local government)

29/11/2018 the EBP is adopted

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

As the EBP was submitted to the legislature on 29 September and all of the linked reports were released on 22 October, sector committees had somewhat less than one month to review the proposal. The response is revised from "a" to "b."

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

Comments: The State Duma considers at least two bills in relation of changes in federal budget of the 2018 year annually. The information of federal budget execution arrives to the State Duma Committee of budget and taxes (later - The Committee) on monthly bases. The Committee prepares opinion analyzing both proposed changes and federal budget execution. "Autumn" federal budget changes: <https://sozd.duma.gov.ru/bill/576637-7> <http://sozd.duma.gov.ru/download/24AB9DDF-19E9-48D2-B807-9F2B152B491B> "Spring" federal budget changes: <https://sozd.duma.gov.ru/bill/476242-7> <http://sozd.duma.gov.ru/download/2E2B57C8-9D35-41B8-B16F-4CBEF86ADDC1> Additional: moreover in 2019 The Committee had analyzed federal budget execution for January - February of 2019 and The State Duma approved the Statement of appeal to the Governmental Chairman on issues of current federal budget execution. <https://sozd.duma.gov.ru/bill/665876-7> <http://sozd.duma.gov.ru/download/23C8F5E3-4317-49C5-AA68-724A68CD511A>

IBP Comment

The government reviewer's comment is well received. However, per the Q114 guidelines, "[the legislature's examination] does [not] apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year." In addition, the January-February 2019 federal budget execution analysis that they cite occurred after the OBS research cutoff date of 31 December 2018. The current response of "d" is maintained.

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly

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.

Source: http://www.consultant.ru/document/cons_doc_LAW_19702/f752856303e4f633b0dfa885862bb3b6ef80cf27

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?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

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

Source:

Sources: In the Budget Code, article 192 (Tabling in the State Duma the draft federal law on the federal budget for the next financial year and planned period) item 6: In case if in the next fiscal year and planned period the total volume of expenditures is insufficient for the fiscal covering the expenditure obligations approved by the law the Government of Russia tables in the State Duma the draft federal law on changing the deadlines of entry into force (suspension) of some statements of the federal laws, not secured with financial sources.

http://www.consultant.ru/document/cons_doc_LAW_19702/c881562033108df2c2cb987a48813184ba19f86e/

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the

Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Source:

<http://sozd.duma.gov.ru/download/FB541D86-2187-4062-8607-C8D182045B46> Minutes of the Meeting of the State Duma Council #138 from 24/07/2018, p.22: The Conclusion of the Accounts Chamber of the Russian Federation on the Annual report on execution of the Federal budget for 2017 is sent to the State Duma Committee on the Budget and Taxes no later than September 1, 2018.

<http://duma.gov.ru/news/28266/> The State Duma approved the Report on the Execution of the Federal budget for 2017 upon consideration the Audit Report on the Annual Budget produced by the Accounts Chamber

One of the documents presented in the Section of the Preliminary review of the Bill introduced to the State Duma Date: (23.07.2018) - Adoption by the relevant Committee of the decision to submit the Bill to the Council of the State Duma – Decision on the Bill No. 514334-7 "On the execution of the Federal budget for 2017"-<http://sozd.duma.gov.ru/download/ADB1402F-C637-4271-99AF-9AF67595B91D>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

According to article 103 (item D) of the Constitution of the Russian Federation the Chairman of the Accounts Chamber is appointed by the State Duma for a term of six years. According to article 7 part 1 of the Federal Law "On Accounts Chamber of the Russian Federation" the Chairman of the Accounts Chamber is appointed for a term of six years. The Constitution does not regulate precisely who is presenting the candidate to the position

of the chairman to the State Duma but in practice the chairman of the Accounts Chamber is appointed upon recommendation of the President of the Russian Federation and it is not against the law and does not contradict the principle of separation of powers. The Deputy Chairman of the Accounts 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 Accounts Chamber for a term of six years, see: <http://audit.gov.ru/en/about>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

The Federal law 41-FZ from 5 April 2013 "On Accounts Chamber", article 7, items 8 and 9 <http://www.ach.gov.ru/about/document>: The Chairman of the Accounts Chamber shall be dismissed from office early by the decision of the State Duma in the case of:

- 1) violation of the legislation of the Russian Federation or committing abuses of service, if the majority from total number of deputies of the State Duma votes for such decision;
 - 2) his personal resignation;
 - 3) his recognition as legally incapable by a legally effective decision of the court;
 - 4) in connection with loss of trust in the cases provided by the Federal law of December 25, 2008 N 273-FZ "On Combating Corruption".
9. The decision on early dismissal of the Chairman of the Accounts Chamber is made by the Resolution of the State Duma on the recommendation of the President of the Russian Federation.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether

the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

The Federal law from 05.04.2013 N 41-FZ "On the Accounts Chamber of the Russian Federation" <http://www.ach.gov.ru/about/document/> Article 41. Financial Support of the Accounts Chamber

1. Financial support for the activities of the Accounts Chamber is carried out to the extent that it is possible to exercise its powers.
2. The Federal law on the Federal budget for the next financial year and planning period provides for budgetary allocations to ensure the activities of the Accounts Chamber. These budget allocations can be changed during the consideration of the Bill on the Federal budget (on amendments to the Federal law on the Federal budget) only with the consent of the Federal Assembly.
3. Control over the use of Federal budget funds by the Accounts Chamber is exercised on the basis of decisions of the President of the Russian Federation, resolutions of the Federation Council and (or) resolutions of the State Duma.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

The Federal law from 05.04.2013 N 41-FZ "On the Accounts Chamber of the Russian Federation" articles 3, 4, 5 <http://www.ach.gov.ru/about/document/>

In its activity the Accounts 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 Accounts Chamber has the organizational, functional and financial independence and operates independently. See, in particular articles 2, 14 and 15.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

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.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Comments: With a view to review audit processes on a regular basis, the Accounts Chamber of the Russian Federation has created a separate division of process management within the Department of Strategic Development that constantly monitors and identifies potential ways to optimize external public audit (control) procedures that are implemented through audit and expert and analytical engagements carried out by the Accounts Chamber of the Russian Federation. Moreover, the Research and methodology department, another independent department within the Accounts Chamber of the Russian Federation, constantly develops propositions on how to enshrine in the Accounts Chamber standards general requirements, characteristics, rules and procedures of the implementation of audits and expert and analytical activities that are prepared on the basis of the outcomes of the audit process reviews and in-house research of the Accounts Chamber standards' implementation practice.

Researcher Response
Agree.

IBP Comment

In light of the government reviewer's comment and the researcher's "Response to Review," the response is revised from "d" to "c."

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

a. Frequently (i.e., five times or more).

Source:

In the database on the State Duma web-site in the search tool <http://transcript.duma.gov.ru> for the "transcripts of the meetings of the State Duma" where was the Chairman of the Accounting Chamber Mr. Kudrin is quite a long list of the meetings http://transcript.duma.gov.ru/search/?sessid=0&doctype=0&dt_start=&dt_end=&phrase1=Кудрин&PAGEN_1=23 i.e from September to December 2018:

The Chairman of the Supreme Audit Institution Mr. Alexey Kudrin visited the State Duma meetings frequently and made a speech as evidenced by the following 6 transcripts:

CHRONICLE of the State Duma meeting on November 13, 2018 - <http://transcript.duma.gov.ru/node/5041/> Chairman of the Accounts chamber of the Russian Federation A. L. Kudrin made reports on the Bill "On amendments to the Federal law "On the Federal budget for 2018 and the planning period 2019 and 2020" (agenda item 2).

Transcript of the meetings, on 24 October 2018 <http://transcript.duma.gov.ru/node/5023/> Kudrin A. L., Chairman of the Accounts Chamber of the Russian Federation. Speech

Transcript of the meetings, on 13 November 2018 - <http://transcript.duma.gov.ru/node/5038/#sel=61:1,61:6> - Kudrin A. L., Chairman of the Accounts chamber of the Russian Federation. Speech

Transcript of the meetings of September 27, 2018 - <http://transcript.duma.gov.ru/node/4995/> - Kudrin A. L., Chairman of the Accounts chamber of the Russian Federation. Speech

CHRONICLE of the State Duma meeting on November 22, 2018 - <http://transcript.duma.gov.ru/node/5055/> and Transcript - <http://transcript.duma.gov.ru/node/5054/> Consideration of the appointment of auditors of the Accounts chamber (agenda items 2 and 3) began with the presentation by the Plenipotentiary representative of the President of the Russian Federation to the State Duma G. V. Minh Of candidates D. A. Zaitsev and A. A. Kaulbars for the position of auditors of the Accounts chamber of the Russian Federation and the report of the Chairman Of the State Duma Committee on control and Regulations O. V. Savastianova. The questions were answered by the Chairman of the accounts chamber of the Russian Federation A. L. Kudrin

CHRONICLE of the State Duma meeting on November 13, 2018 <http://transcript.duma.gov.ru/node/5041/#sel=1:1,1:8> Chairman of the Accounts chamber of the Russian Federation A. L. Kudrin made reports on the Bill "On amendments to the Federal law "On the Federal budget for 2018 and the planning period 2019 and 2020" (agenda item 2).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one

mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

The Russian Government announced the goal to be open to the public. Concept of Open Government:

<http://open.gov.ru/upload/iblock/37a/37a15dc7026ed84ae9a886bed7eab8a1.pdf>

<https://open.gov.ru/event/5598187/>

The Plans of the Ministry of Finance to implement the Concept of openness of federal executive authorities -

https://www.minfin.ru/ru/om/plans_mf_open/

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 The Public Council is announced as a place for public discussion of the main budget draft documents.

The meeting to discuss the main direction of the next Budget was held on 11 July 2018.

The executive uses 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.

Comment:

Peer Reviewer

Opinion: Agree

Comments: My suggestion for this question is 'd', because in Russia participation as such mostly happens on local and regional level. However, if the examples provided by the researcher may be qualified as being in compliance with IBP methodology, I'm fine with 'c' option. Examples:

<https://ag.mos.ru/home> <https://tvoybudget.spb.ru> <http://monitoring.lenreg.ru/sin/> http://park.tatar/tatarstan_voting

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: I. Despite the methodology of the IBP the open mechanism of Public Councils under the federal ministries can be considered as a required participation mechanism. Public Councils which include a long variety of CSO's and individual members are formed on a constant basis. Please, see, for example, the list of the members of the Public Council under the Ministry of Health of the Russian Federation (link: <https://www.rosminzdrav.ru/open/supervision/council/sostav>). It includes members from such CSO's as Union of Medical Community "National Medical Chamber", Public Organization of Small and Medium-sized Businesses "Support of Russia", Public Organization of Disabled Persons "Russian Society of the Deaf", Interregional social movement "Movement Against Cancer", Charity Foundation for the Salvation of Seriously Ill Children "Line of Life", Public Organization "Russian Union of Industrialists and Entrepreneurs" and etc. Public councils under the federal ministries consider and introduce modifications to the state programs of the Russian Federation (see protocol of a session of the Public Council of the Ministry of Health of the Russian Federation 08/02/2018 № 16 and attachments to it; link: <https://www.rosminzdrav.ru/open/supervision/council/protokoly-zasedaniy/2018/protokol-16-ot-8-fevralya-2018-goda>). In keeping with the article 172 point 2 paragraph 7 of the Budget Code of the Russian Federation the bill of the federal budget is based on state programs. II. Also by the General Agreement between the Russian Trade Unions Associations, the Russian Employers Associations and the Government of the Russian Federation for 2018–2020 was created the Commission for the Regulation of Social and Labor Relations (link: <https://rosmintrud.ru/docs/agreements/1277>). According to the Chapter I. Economic Policy (I. Экономическая политика), article 1.5, paragraph 8 of the mentioned Agreement the Commission accomplishes following functions: - to consult on the main directions of the budget policy for the medium term, including the consolidated budget forecasts of the Russian Federation, on the main parameters of the draft federal budget in the framework of the formation and implementation of state programs of the Russian Federation and the main parameters of the forecast of the social and economic development of the Russian Federation, in the period between their submission to the Government of the Russian Federation (no later than 15/09 according to the Chapter II. The main stages of drafting the federal budget and draft budgets of state extra-budgetary funds of the Russian Federation for the next fiscal year and planning period (II. Основные этапы составления проекта федерального бюджета и проектов бюджетов государственных внебюджетных фондов Российской Федерации на очередной финансовый год и плановый период) article 37 of the Government Decree of the Russian Federation 24/03/2018 № 326) and consideration at a government session (no later than 25/08 according to the Chapter II. The main stages of drafting the federal budget and draft budgets of state extra-budgetary funds of the Russian Federation for the next fiscal year and planning period (II. Основные этапы составления проекта федерального бюджета и проектов бюджетов государственных внебюджетных фондов Российской Федерации на очередной финансовый год и плановый период) article 38 of the Government Decree of the Russian Federation 24/03/2018 № 326). [Also see the schedule of priority arrangements of the Commission on the II half 2018, point 36 of the table; link: <http://static.government.ru/media/files/kNadUY0hMA1pRwCHtsvLsjR1ZUOMHyvX.pdf>]; - to proceed with the preparation of the draft federal law on the federal budget from the priority areas to preserve and develop human capital, including health, education, science, active employment, transport and social infrastructure; - to assist in raising the effectiveness of budget expenditures and eliminating inefficient and inappropriate use of budget funds.

Researcher Response

I agree with the peer reviewer that open participation happens in Russia only at local and regional level – at the federal level the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone). The mechanisms described by the government reviewer strongly confirm this.

IBP Comment

Per the researcher's "Response to Review," the existing response of "c" is maintained. As they note, the meeting of the Public Council under the Ministry of Finance took place on 11 July 2018. Said meeting was held to discuss the Pre-Budget Statement). See notice here: https://www.minfin.ru/ru/om/focal_advisory/os/?id_65=123034&page_id=1347&popup=Y&area_id=65

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

No examples have been found.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Comments: Please, see, for example, the list of the members of the Public Council under the Ministry of Health of the Russian Federation (link: <https://www.rosminzdrav.ru/open/supervision/council/sostav>). It includes members from such CSO's as Public Organization of Disabled Persons "All-Russian Society of the Deaf", Interregional social movement "Movement Against Cancer", Charity Foundation for the Salvation of Seriously Ill Children "Line of Life" and etc. Public councils at federal executive bodies consider and introduce modifications to the state programs of the Russian Federation (see protocol of a session of the Public Council of the Ministry of Health of the Russian Federation 08/02/2018 № 16 and attachments to it; link: <https://www.rosminzdrav.ru/open/supervision/council/protokoly-zasedaniy/2018/protokol-16-ot-8-fevralya-2018-goda>). In keeping with the article 172 point 2 paragraph 7 of the Budget Code of the Russian Federation the bill of the federal budget is based on state programs.

IBP Comment

Questions 125-126 refer to mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms, rather than line ministries. The current response is maintained.

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

11 July 2018 Members of the Public Council under the Ministry of Finance (https://www.minfin.ru/ru/om/focal_advisory/os/) discussed the draft Main directions of the budget, tax and customs tariff policy for 2019-2021 (the PBS) - https://www.minfin.ru/ru/om/focal_advisory/os/?id_65=123034&page_id=1347&popup=Y&area_id=65; Announcement made on on 9 July 2018 -https://www.minfin.ru/ru/om/focal_advisory/os/?id_65=122998&page_id=1347&popup=Y&area_id=65

20 March 2018 Representatives of the Public Council and employees of the Ministry of Finance discussed the results of the Ministry's work in 2017 and the priorities of the financial authorities for the current year - https://www.minfin.ru/ru/om/focal_advisory/os/

Comment:

Discussion of the draft Main directions of the budget, tax and customs tariff policy for 2019-2021 - https://www.minfin.ru/common/upload/library/2018/07/main/ONBNTTP_2019-2021_2.docx, hosted on 11 July 2018 implies that the following topics were covered: Revenue forecasts, policies, and administration and Deficit and debt levels.

Meeting of the Public Council on 20 March 2018 was devoted to (among the listed topics) the Deficit and debt levels and Administration

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: Meetings and discussions within Public Council under the Ministry of Finance does not qualify as executive's engagement with citizens.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The executive's engagement with citizens covers all six topics.

Comments: Despite the methodology of the IBP we consider the mechanism of Public Councils under the federal ministries as a union instrument of the government at the budget formulation stage, because all of the state programs are introduced to the Ministry of Finance of the Russian Federation by other ministries during the budget formulation stage. As we state in the Questions 125 and 126 Public councils at federal executive bodies consider and introduce modifications to the state programs of the Russian Federation. Social spending policies, Public services - protocol of a session of the Public Council of the Ministry of Health of the Russian Federation 08/02/2018 № 16 and attachments to it; link:

<https://www.rosminzdrav.ru/open/supervision/council/protokoly-zasedaniy/2018/protokol-16-ot-8-fevralya-2018-goda> Report of the Public Council of the Ministry of Economic development of the Russian Federation about the results of 2018 <http://economy.gov.ru/wps/wcm/connect/2e319926-6093-4d2e-b511-d09aa43a3c6d/os2018.pdf?MOD=AJPERES&CACHEID=2e319926-6093-4d2e-b511-d09aa43a3c6d> Macroeconomic issues - protocol of a session of the Public Council of the Ministry of Economic development of the Russian Federation 05/09/2018 № 1 (discussion on the Strategy of spatial development of the Russian Federation until 2025 <http://economy.gov.ru/wps/wcm/connect/c3509155-cba4-421b-871e-d3ab8b5d7fc8/05.09.2018.pdf?MOD=AJPERES&CACHEID=c3509155-cba4-421b-871e-d3ab8b5d7fc8>) Besides, in the 30th point of The work plan of the Public Council of the Ministry of Economic Development of the Russian Federation for 2019 there is a discussion o The Strategy of Social and Economic Development of the Russian Federation until 2050 in the IV quarter of 2019 <http://economy.gov.ru/minec/activity/sections/pubcouncil/plan> Public investment projects - p. 7 points 10-11 of the Report of the Public Council of the Ministry of Economic development of the Russian Federation about the results of 2018 <http://economy.gov.ru/wps/wcm/connect/2e319926-6093-4d2e-b511-d09aa43a3c6d/os2018.pdf?MOD=AJPERES&CACHEID=2e319926-6093-4d2e-b511-d09aa43a3c6d> ("Infrastructure development based on public-private partnership mechanisms (infrastructure mortgage)" and "Prospects for the participation in the mechanism of financing infrastructure projects "Infrastructure mortgage") Revenue forecasts, policies, and administration - Protocol of a session of the Commission for the Regulation of Social and Labor Relations of September 19, 2018 - <http://government.ru/info/34100/> (1. Forecast of social and economic development of the Russian Federation for the period until 2024; 2. The draft federal budget for 2019 and for the planning period 2020 and 2021).

Researcher Response

There is no single answer to this question. Some experts claim that so called 'public councils' is the form of public participation ('representative participation' - through NGOs), some experts insist that this is quasi participation. In my views I base on the concept of participation of Arnstein, Sherry R., see "A Ladder of Citizen Participation" - <https://www.participatorymethods.org/sites/participatorymethods.org/files/Arnstein%20ladder%201969.pdf> And thus the public council's members represent citizens. (this would be the level of informing or consultation, see page 217) And noting that "this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question" I would accept the government reviewer's comment as justifying a revision of the response upwards from "c"

IBP Comment

The comments from the external reviewers and the researcher's "Response to Review" are well noted. The meetings of the Public Council that the researcher links to focus primarily on the recent activities of the Ministry of Finance. The existing response of "c" is therefore maintained.

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

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if

the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

There are websites through which citizens can make comments to the government bodies in the form of address. (The Federal law "About the order of consideration of addresses of citizens of the Russian Federation" from 02.05.2006 N 59-FZ http://www.consultant.ru/document/cons_doc_LAW_59999). However, these are not formalized mechanisms to provide input in monitoring the implementation of the annual budget.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.

Comments: For example, on the website of the Federal Treasury there is section 'Electronic reception' <http://www.roskazna.ru/priem-obrashhenij/>

The Federal Treasury publishes there information about personal reception of citizens <http://www.roskazna.ru/priem-obrashhenij/lichnyy-priem-grazhdan-i-organizatsiy/> It also publishes the reviews of citizen appeals <http://www.roskazna.ru/priem-obrashhenij/obzor-obrashcheniy/> In reviews (for example, November, 23) there are the following discussion about budget implementation (government procurement, budget payments)

Researcher Response

The government reviewer cites the references to the electronic forms to accept all sorts of applications/questions - they were mentioned in the Source box. This mechanism appears to be a general feedback mechanism rather than a way to monitor implementation of the annual budget.

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

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

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations

representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

No clear mechanism in place.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Russia does not have a formal mechanism to undertake consultations on budget implementation.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: 1. Changes in macroeconomic circumstances The Ministry of Finance of the Russian Federation publishes the reviews of citizen appeals <https://www.minfin.ru/ru/appeal/reviews/#> . In the review for 2018 https://www.minfin.ru/ru/appeal/reviews/?id_65=127642&page_id=167&popup=Y&area_id=65 it is said that in 2018 there was an increase in the number of requests for regulatory issues in the field of tax, monetary and budgetary policy. 2. Delivery of public services and 4. Implementation of social spending The Ministry of Healthcare of the Russian Federation publishes the reviews of citizen appeals. <https://www.rosminzdrav.ru/reception/stat> There is information on appeals on delivery of public services and implementation of social spending in the 2d quarter of 2018 on pp. 3-4 https://static-1.rosminzdrav.ru/system/attachments/attaches/000/039/117/original/%D0%BE%D0%B1%D1%80%D0%B0%D1%89%D0%B5%D0%BD%D0%B8%D1%8F_%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD_%D0%B2_%D0%9C%D0%97_%D0%B2%D0%BE_2_%D0%BA%D0%B2%D0%B0%D1%80%D1%82%D0%B0%D0%BB%D0%B5_2018.docx?1531490211 3. Collection of revenue The Federal tax service publishes the reviews of citizen appeals https://www.nalog.ru/rn77/related_activities/statistics_and_analytics/appeals_citizens/ . In the review for 4th quarter of 2018 there are discussion on questions about refund or offset of overpaid taxes, and the provision of a deferral or installment plan to pay tax, and issues related to the tax debt paid in the budgets of state extra-budgetary funds https://www.nalog.ru/rn77/related_activities/statistics_and_analytics/appeals_citizens/8479232/

Researcher Response

Some federal government ministries and agencies publish the general reviews of citizen appeals, which may confirm that citizens appeal to the government. It appears that none of the mechanisms pertain directly to implementation of the budget

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Announcement made on 9 July 2018 about the Public Council under the Ministry of Finance meeting on 11 July 2018 when members of the Public Council discussed the draft Main directions of the budget, tax and customs tariff policy for 2019-2021 (the PBS) - https://www.minfin.ru/om/focal_advisory/os/?id_65=122998&page_id=1347&popup=Y&area_id=65

https://www.minfin.ru/ru/om/focal_advisory/os/

The purpose was announced, but the documents to discuss were placed on the website only on 11 July 2018, not in advance

https://www.minfin.ru/ru/document/index.php?id_4=123006

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: Referring to my previously formulated stance, the suggested response is 'd', i.e. the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Government Reviewer

Opinion: Agree

Comments:

Researcher Response

Due to the fact that the announcement about the Public Council meeting was made only 2 days in advance, and the documents being discussed were not posted beforehand the requirements for a "c" response or above are not met

IBP Comment

In light of the researcher's "Response to Review," the response has been revised from "c" to "d."

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.

Comments: Public councils under the federal ministries consider and introduce modifications to the state programs of the Russian Federation. See: 1) protocol of a session of the Public Council of the Ministry of Health of the Russian Federation 08/02/2018 № 16 and attachments to it; link: <https://www.rosminzdrav.ru/open/supervision/council/protokoly-zasedaniy/2018/protokol-16-ot-8-fevralya-2018-goda> 2) protocol of a session of the Public Council of the Ministry of Finance of the Russian Federation 09-15/02/2018 № 4; link: https://www.minfin.ru/ru/om/focal_advisory/os/meetings/2018/?id_65=122149&page_id=4489&popup=Y&area_id=65). In keeping with the article 172 point 2 paragraph 7 of the Budget Code of the Russian Federation the bill of the federal budget is based on state programs.

Researcher Response

The sources cited by the government reviewer do not contain records of public inputs, therefore the requirements for a "c" response or above are not met

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.

Comments: I. As mentioned in the Question 128, the Federal Treasury publishes the reviews of citizen appeals <http://www.roskazna.ru/priem-obrashhenij/obzor-obrashcheniy/> In reviews (for example, November, 23) there are the following discussion about budget implementation (government procurement, budget payments). II. The Public Council of the Ministry of Finance of the Russian Federation publishes the comments of the Ministry of Finance of the Russian Federation on proposed by the Public Council changes of strategic planning documents of the Russian Federation (for example, the draft state program). It includes the list of the inputs received from the Public Council and a report of how the inputs were used. Link: https://www.minfin.ru/common/upload/library/2018/04/main/Po_sobomu_mneniu_02.04.2018_06-06-18_20909.pdf

Researcher Response

The government reviewer cites a form to accept all sorts of applications/questions/appeals – general feedback form rather than a way to monitor implementation of the annual budget.

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

N/A

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Comments: By the General Agreement between the Russian Trade Unions Associations, the Russian Employers Associations and the Government of the Russian Federation for 2018–2020 was created the Commission for the Regulation of Social and Labor Relations (link: <https://rosmintrud.ru/docs/agreements/1277>). According to the Chapter I. Economic Policy (I. Экономическая политика), article 1.5, paragraph 8 of the mentioned Agreement the Commission accomplishes following functions: - to consult on the main directions of the budget policy for the medium term, including the consolidated budget forecasts of the Russian Federation, on the main parameters of the draft federal budget in the framework of the formation and implementation of state programs of the Russian Federation and the main parameters of the forecast of the social and economic development of the Russian Federation, in the period between their submission to the Government of the Russian Federation (no later than 15/09 according to the Chapter II. The main stages of drafting the federal budget and draft budgets of state extra-budgetary funds of the Russian Federation for the next fiscal year and planning period (II. Основные этапы составления проекта федерального бюджета и проектов бюджетов государственных внебюджетных фондов Российской Федерации на очередной финансовый год и плановый период) article 37 of the Government Decree of the Russian Federation 24/03/2018 № 326) and consideration at a government session (no later than 25/08 according to the Chapter II. The main stages of drafting the federal budget and draft budgets of state extra-budgetary

funds of the Russian Federation for the next fiscal year and planning period (II. Основные этапы составления проекта федерального бюджета и проектов бюджетов государственных внебюджетных фондов Российской Федерации на очередной финансовый год и плановый период) article 38 of the Government Decree of the Russian Federation 24/03/2018 № 326). [Also see the schedule of priority arrangements of the Commission on the II half 2018, point 36 of the table; link: <http://static.government.ru/media/files/kNadUY0hmA1pRwCHtsvLsjR1ZUOMHyvX.pdf>]; - to proceed with the preparation of the draft federal law on the federal budget from the priority areas to preserve and develop human capital, including health, education, science, active employment, transport and social infrastructure; - to assist in raising the effectiveness of budget expenditures and eliminating inefficient and inappropriate use of budget funds.

Researcher Response

The question asks if participation mechanisms incorporated into the timetable for formulating the EBP rather than to the documents, regulating functioning of the trade union commissions issued as forms of public participation. Given that the Timetable for formulating the EBP (Government Order 24/03/2018 № 326 <http://pravo.gov.ru/proxy/ips/?docbody=&prevDoc=102130494&backlink=1&&nd=102464972>) does not contain participation mechanisms the requirements for an "a" response are not met. In addition, the answer on the Q53 about that the executive releases to the public its timetable for formulating the EBP is questionable.

IBP Comment

Per the researcher's "Response to Review," the existing response of "b" is maintained.

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. 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).

Source:

Line ministries have the participation mechanisms, but they are not used during the budget formulation or implementation phase

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: Despite of IBP's methodology, public participation mechanisms in the budget process are widely introduced in the Russian Federation and represented as a participatory budgeting. Mostly, it's developed at regional level but at the federal level some individual participatory mechanisms are represented in "State Program of The Agricultural Development and Agricultural Market Regulation for 2013-2020", approved by Government Decree of the Russian Federation dated July 14, 2012 N 717 (<http://pravo.gov.ru/proxy/ips/?docbody=&nd=102158516>), developed by the Ministry of Agriculture of the Russian Federation, under which grants are given to support local citizens initiatives in rural areas, and the Federal Project "Development of a comfortable urban environment", developed by the Ministry of Construction Industry, Housing and Utilities Sector of the Russian Federation, under which subsidies are allocated for construction objects of urban environment, chosen by citizens across Russia (<http://www.minstroyrf.ru/upload/iblock/225/tselevaya-model.pdf>). In 2018, the practice of participatory budgeting of the Republic of Sakha (Yakutia) entered the top five among 65 countries in the field of the Prize for Best Practice in Citizen Participation, conducted by the International Observatory on Participatory Democracy (IODP) <https://oidp.net/en/experience.php?id=1212> You can see more examples of participatory budgeting in the Russian Federation in the report of best practices of the participatory budgeting in the Russian Federation prepared by the Ministry of Finance through the following link: https://www.minfin.ru/common/upload/library/2018/08/main/IB_2018.pdf Also in English at: https://www.buergerhaushalt.org/sites/default/files/Report_on_Best_practices_in_initiative_budgeting_in_Russia_2018.pdf

Researcher Response

Participatory budgeting is introduced as a project on sub-national level in some selected regions of the Russian Federation. This practice is very interesting and deserves special attention; however, the OBS is focused on the central budgeting. The programs employed by the Ministries of Agriculture and Construction Industry, cited by the government reviewer, do not appear to qualify as participation mechanisms for the formulation or implementation phase of the central budget. The formation of public councils under Federal ministries and departments is mandatory for almost 5 years; public councils are formed on the basis of competitive procedures, 75% - from candidates from the Public chamber and 25% - from the Expert Council under the government of the Russian Federation. Candidates for members of the public councils are nominated by public associations and non-governmental organizations. Generally, we may consider public councils as participation mechanisms, not open to everyone, so the "c" answer is applicable

IBP Comment

Per the researcher's "Response to Review," the response is revised from "d" to "c." See, for example, the Public Council under the Ministry of Health (<https://www.rosminzdrav.ru/open/supervision/council/sostav>).

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning

(please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

c. Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

9 July 2018 - Pre-budget Parliamentary hearings in the State Duma: there was a discussion of the budget policy directions for 2019 and the planning period 2020 and 2021 - <http://duma.gov.ru/news/27542/>.

Materials of the Parliamentary hearings: <http://komitet-bn.km.duma.gov.ru/Parlamentskie-slushaniya/item/16452108/>:

The Draft Main Directions of Budget and Tax and Customs Tariff Policy in 2019 and the Planning Period of 2020 and 2021 Years: [http://komitet-bn.km.duma.gov.ru/upload/site7/obedinenny\(2\).pdf](http://komitet-bn.km.duma.gov.ru/upload/site7/obedinenny(2).pdf)

Transcript of Parliamentary hearings 09.07.2018: http://komitet-bn.km.duma.gov.ru/upload/site7/PS_Komiteta_po_byudzhetu_i_nalogam.docx

The recommendations of the parliamentary hearings: http://komitet-bn.km.duma.gov.ru/upload/site7/Rekomendacii_OBSchIE.docx

There is evidence from the Russian Presidential Academy of National Economy and Public Administration, which rector Vladimir Mau spoke on Hearings: <https://www.ranepa.ru/sobytiya/novosti/vladimir-mau-vystupil-na-parlamentskih-slushaniyah-v-gosdume>

8 October 2018 - Parliamentary hearings in the Federation Council Committee on Budget and Financial Markets "On the Parameters of the Bill on the Federal Budget for 2019 and the Planning Period 2020 and 2021" <http://council.gov.ru/events/news/96752>. Recording of the broadcast from 8 October 2018 <http://council.gov.ru/events/multimedia/video/88358>. 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>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, public hearings are held, and members of the public/CSOs testify.

Comments: Also the State Duma invites main business companies, scientific organizations, the Public Chamber of Russian Federation for the speech of parliamentary hearings. In addition, any organization has the right to send proposals to the main directions of budget policy. Transcript of Parliamentary hearings 09.07.2018: http://komitet-bn.km.duma.gov.ru/upload/site7/PS_Komiteta_po_byudzhetu_i_nalogam.docx

Researcher Response

The government reviewer rightly adds a link to the Transcript of Parliamentary hearings 09.07.2018, which we analyzed: See page 28 - there is a speech by A. Shokhin, President of the Russian Union of Industrialists and entrepreneurs. Page 61 - A.Repik, President of the All-Russian public organization "Business Russia". Page 76 - V. Fadeev, Secretary of the Public Chamber of the Russian Federation While they could be considered to be the members of the public or CSOs, nevertheless, it testifies that "The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)", and, in my opinion, only the requirements to "c" answer are met: The legislature holds public hearings on the budget (+); Testimony is not allowed from members of the public or CSOs (+) - this is not "opened to the public event"; No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget (there is no evidence to support the answer 'b' - there should be other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature should not exercise discretion in determining which citizens and/or CSOs can provide input)

IBP Comment

Per the researcher's "Response to Review," the existing response of "c" is maintained.

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

c. The legislature seeks input on at least one (but less than three) of the above-mentioned topics.

Source:

Budget, tax and customs tariff policy topic (that is some macroeconomic issues, revenue forecasts, policies, and administration and deficit and debt levels) the legislature's engagement with citizens cover during the Parliamentary hearings in the State Duma.

9 July 2018 - Pre-budget Parliamentary hearings in the State Duma: there was a discussion of the budget policy directions for 2019 and the planning period 2020 and 2021 -<http://duma.gov.ru/news/27542/>.

Materials of the Parliamentary hearings: <http://komitet-bn.km.duma.gov.ru/Parlamentskie-slushaniya/item/16452108/>:

The Draft Main Directions of Budget and Tax and Customs Tariff Policy in 2019 and the Planning Period of 2020 and 2021 Years: [http://komitet-bn.km.duma.gov.ru/upload/site7/obedinenny\(2\).pdf](http://komitet-bn.km.duma.gov.ru/upload/site7/obedinenny(2).pdf)

Transcript of Parliamentary hearings 09.07.2018: http://komitet-bn.km.duma.gov.ru/upload/site7/PS_Komiteta_po_byudzhetu_i_nalogam.docx

The recommendations of the parliamentary hearings: http://komitet-bn.km.duma.gov.ru/upload/site7/Rekomendacii_OBSchIE.docx

There is evidence from the Russian Presidential Academy of National Economy and Public Administration, which rector Vladimir Mau spoke on Hearings: <https://www.ranepa.ru/sobytiya/novosti/vladimir-mau-vystupil-na-parlamentskih-slushaniyah-v-gosdume>

Comment:

<http://duma.gov.ru/news/27542/> There is the 3 hours 29 minutes Parliamentary hearings, which were held in a classical manner for the State Duma of the Russian Federation: there were speeches covering at least three of the mentioned in the Question topics made by the key budget tops – Minister of Finance, Chairman of the Accounts Chamber, Chairman of the Budget Committee, Head of the Federal Tax Agency, Head of the Central Bank and so forth and then the deputies and the guests ("citizens") made their presentations, for example, during the parliamentary hearings, the topic of changes in the pension system was raised. The rector of the High School of Economics (higher educational establishment) Yaroslav Kuzminov made an input to the discussion. He said that he is confident that the challenges facing the country are of a social nature. Speaking of retirement age, it is important to take care of those who are more than 80 years old. I would consider that "seeking input". Based on that rector Kuzminov's input itself only appears to pertain to social spending policies, "c" answer would be applicable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The legislature seeks input on all six topics.

Comments: In addition to parliamentary hearings on the main directions of budget policy, the project of federal budget on current financial year and planned period sends for opinion to main business companies, scientific organizations, public chamber of Russian Federation. The mentioned public representatives provides their comments and proposals to all key points and it taken into account in The Committee opinion.

<https://sozd.duma.gov.ru/bill/556362-7> Conclusion of the Higher School of Economics: <http://sozd.duma.gov.ru/download/09E37159-49F9-43D2-90B1-977C992DFC22> Conclusion of the RANEPa: <http://sozd.duma.gov.ru/download/05229224-E77D-4937-B391-CE0BE25898D8> Conclusion of the Public Chamber of the Russian Federation: <http://sozd.duma.gov.ru/download/69BDD9ED-14BC-4CAB-AED8-AA8B10293C6C> Conclusion of the Chamber of Commerce of the Russian Federation <http://sozd.duma.gov.ru/download/A9EB076A-6CE5-4621-9D08-D7C54B1A2A55> Conclusion of the Institute of Economics of the Russian Academy of Sciences: <http://sozd.duma.gov.ru/download/02F19AB5-0E96-4AD0-8B0F-61AEBD0875F9> Consolidated conclusion of the State Duma Committee on Budget and Taxes <http://sozd.duma.gov.ru/download/807F36D1-50A3-4141-9AE2-58305832AAD9>

Researcher Response

Yes, indeed, the documents, cited by the government reviewer provide with evidence that the legislature seeks input on all six topics (answer a)

IBP Comment

The government reviewer's comment is well received. However, as the linked conclusions are primarily from government-funded or supported institutions, the existing response of "c" is maintained to ensure consistency across survey countries. Response "c" is based on coverage of topics on which civil society provided inputs.

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

N/A

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: The Committee includes proposals of the mentioned sides in summary conclusion on federal budget project. This conclusion places at public domain of the system of maintenance of legislative activity and at official internet site of The Committee. Meeting of the Expert Council of the State Duma Committee on Budget and Taxes: http://www.komitet-bn.km.duma.gov.ru/Novosti_Komiteta/item/8484/ <https://sozd.duma.gov.ru/bill/556362-7> Conclusion of the Higher School of Economics: <http://sozd.duma.gov.ru/download/09E37159-49F9-43D2-90B1-977C992DFC22> Conclusion of the RANEP: <http://sozd.duma.gov.ru/download/05229224-E77D-4937-B391-CE0BE25898D8> Conclusion of the Public Chamber of the Russian Federation: <http://sozd.duma.gov.ru/download/69BDD9ED-14BC-4CAB-AED8-AA8B10293C6C> Conclusion of the Chamber of Commerce of the Russian Federation <http://sozd.duma.gov.ru/download/A9EB076A-6CE5-4621-9D08-D7C54B1A2A55> Conclusion of the Institute of Economics of the Russian Academy of Sciences: <http://sozd.duma.gov.ru/download/02F19AB5-0E96-4AD0-8B0F-61AEBD0875F9> Consolidated conclusion of the State Duma Committee on Budget and Taxes <http://sozd.duma.gov.ru/download/807F36D1-50A3-4141-9AE2-58305832AAD9> http://www.komitet-bn.km.duma.gov.ru/upload/site7/Zaklyuchenie_komiteta_po_byudzhetu_i_nalogam.pdf

Researcher Response

Indeed, several universities and business unions made input during legislative deliberations and the Summary opinion of the State Duma Committee on budget and taxes on the draft budget mentions that the views expressed by the above-mentioned institutions were used in preparation of this summary opinion. It may support the answer that the legislature provides feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget. In my opinion, answer "b" can be applied (if we consider these national universities and business associations as public and don't mind that the legislature invites just a few individuals/groups to make input) as the "Summary opinion" does give a general idea on how those inputs were used in legislative deliberations on the annual budget. Given that the report is not enough detailed: it does not include information on why some inputs were used or not used, the requirements for a "a" response are not met. For example, it is not found in the document mentioning the input of the Gaidar's Institute of Economic Policy (although in the footnote 1 at page 1 found that it was made) or explanation why was it not used

IBP Comment

The government reviewer's comment is well received. As the researcher mentions, footnote 1 on page 1 of the Budget and Taxes Committee's Consolidated conclusion notes that the Committee took into account the comments and suggestions offered by a number of external bodies, including RANEP and the Higher School of Economics; the Committee also made the reports written by said bodies available at the links listed in the government reviewer's comment. However, there are no reports available from entities such as the Gaidar Institute, despite their input being mentioned in the Committee's Consolidated conclusion. The response is therefore updated from "d" to "c."

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

The legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.

Comments: The Audit Chamber of Russian Federation conclusion on the project of the federal budget considers publicly alongside the project of federal budget on the Committee meeting. All The Committee meetings are held in public transmitting in Internet. The representatives of expert organizations expresses their positions during The Committee meeting in considering the federal budget project and The Audit Chamber conclusion. Besides, during parliamentary hearings on the main directions on budget policy both The Chairman of The Audit Chamber and public representatives (who have the right to make comments including position of The Chairman of The Audit Chamber) expresses their opinion. Meeting of the Expert Council of the State Duma Committee on Budget and Taxes: http://www.komitet-bn.km.duma.gov.ru/Novosti_Komiteta/item/8484/

IBP Comment

The comment from the government reviewer is well noted. The link provided for the Meeting of the Expert Council of the State Duma Committee on Budget and Taxes is from 20 October 2017, and its agenda makes no mention of the Audit Report. In follow-up communication, the reviewer provided a link to a Meeting of the Expert Council from 15 October 2018 (see http://www.komitet-bn.km.duma.gov.ru/Novosti_Komiteta/item/17244169/), but it contains no agenda. In addition, a link to the findings of the State Duma Committee on Budget and Taxes with information about the meeting of the Expert Council of the State Duma Committee was provided (<http://sozd.duma.gov.ru/download/807F36D1-50A3-4141-9AE2-58305832AAD9>), but the file is corrupted. The existing response of "d" is maintained.

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

There is a feedback mechanism on the website of the Accounting Chamber http://audit.gov.ru/public_reception; but there is no information on how this mechanism works, could the public suggestions of audit topics be considered and how, were there any and which. To our knowledge, the audit program (agenda and schedule) is developed only by the auditors.

Overview of work with citizens' appeals, associations of citizens (including legal entities) in the Accounts Chamber of the Russian Federation in 2018 is presented here: http://audit.gov.ru/public_reception/the-work-appeals. Only numeric data on citizens' input is presented. For example, In 2018, 102 citizens were personally admitted to the Public reception of the Accounts Chamber of the Russian Federation. 51 written appeals were accepted from them. According to the received appeals, the authors were given 1462 clarifications on the problems of interest to them. Notifications to applicants about the direction of their addresses to other bodies on accessory are sent 2133. Directly audit activities and structural units of the accounts chamber of the Russian Federation within the powers considered 1162 appeals of citizens. In the administration of the

President of the Russian Federation and the government of the Russian Federation for supplies and at the request of the authors sent 80 requests. Materials of 1074 appeals were sent to Federal ministries and departments for consideration on the merits with simultaneous notification of the authors. 672 addresses sent to the regional governments.

From the given information there is no possibility to assess the contents of suggested issues/topics to include in the SAI's audit program, if there were any, and were these appeals/addresses to the Accounts Chamber connected with suggesting issues/topics to include in the SAI's audit program.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Comments: Overview of work with citizens' appeals, associations of citizens (including legal entities) in the Accounts Chamber of the Russian Federation in 2018 includes both the quantitative information and information on the content of the aforementioned appeals. For example, most of the correspondence with the Accounts Chamber of the Russian Federation in 2018 concerned the following issues: federal budget execution – 1124 appeals; budget spending in the subjects of the Russian Federation – 503 appeals; protection of the rights and freedoms of citizens that have filed complaints against public officials – 582 appeals; industry, construction and transport – 442 appeals; violations in healthcare and social security – 423 appeals; budgets on the municipal level – 215 appeals; activities of credit institutions – 211 appeals; labour and salary – 293 appeals. The appeals submitted in 2018 were taken into account when the Accounts Chamber formulated activities for its plan of audits for 2018-2019. For example, in 2018 the Accounts Chamber received citizens' appeals concerning the environment that were referred to the auditors for their consideration: № nr-322 of 09.02.2018, № nr-1671 of 25.06.2018; № nr-730 of 30.03.2018, № nr-876 of 19.04.2018, № nr-1111 of 23.05.2018, № nr-1113 of 23.05.2018, № nr-1154 of 28.05.2018, № nr-1188 of 29.05.2018, № nr-1199 of 29.05.2018, № nr-1345 of 06.06.2018, № nr-1362 of 06.06.2018 № nr-1496 of 13.06.2018, № nr-2432 of 22.08.2018, № nr-3175 of 26.10.2018, № nr-3648 of 11.12.2018; № nr-1493 of 13.06.2018; № nr-2450 of 22.08.2018; № nr-2541 of 29.08.2018; № nr-2690 of 12.09.2018; № nr-2793 of 26.09.2018; № nr-3286 of 09.11.2018; № nr-3472 of 23.11.2018; № nr-3473 of 23.11.2018; № nr-3553 of 30.11.2018; № nr-3767 of 21.12.2018. The work plan of the Accounts Chamber of the Russian Federation for 2019 includes an expert and analytical activity "Monitoring of the implementation of activities under the national project 'Environment'". Moreover, the Accounts Chamber of the Russian Federation has a mechanism of public opinion polls; they are announced on the Portal of public and municipal financial audit <https://portal.audit.gov.ru/#/surveys/expired>, and it was also posted on the website of the Accounts Chamber of the Russian Federation in 2018. For example, the Accounts Chamber of the Russian Federation posted on its website the following public opinion polls: evaluate the measures for protecting the environment that concern waste management http://www.ach.gov.ru/press_center/news/32602 (a link to the public opinion poll on the Portal of public and municipal financial audit <https://portal.audit.gov.ru/#/surveys/expired/300132292/statistics>). In 2019 an expert and analytical activity "Analysis of the implementation of measures that ensure the environmental safety of the Russian Federation with regards to eliminating accumulated damage elements and developing a comprehensive system of solid municipal waste treatment" (additional audited entities within the expert and analytical activity, namely public authorities in 85 subjects of the Russian Federation, are listed in the programme). On 02.02.2018 the Accounts Chamber posted on its website the following public opinion poll: evaluate the accessibility of Justice of Peace's courts and the quality of the work of Justices of peace http://www.ach.gov.ru/press_center/news/32465 (a link to the public opinion poll on the Portal of public and municipal financial audit <https://portal.audit.gov.ru/#/surveys/expired/285227342/statistics>). In 2018 a parallel expert and analytical activity "Analysis and evaluation of the expenditures on inventory and logistics management funding provided for Justices of Peace in 2012-2017" was conducted (with regional audit institutions).

Researcher Response

Although I wouldn't consider opinion polls being the formal mechanisms through which the public can suggest issues to the SAI, I think the review of the citizens' complaints and suggestions made by members of the public presented by the government reviewer on the budget may support the answer "a", I suggest this statistics to be cited. It should be noted that this mechanism is based on the general law "About the order of consideration of addresses of citizens of the Russian Federation" N 59-FZ of May 2, 2006 http://www.consultant.ru/document/cons_doc_LAW_59999/ regulating all citizens appeals to the government bodies

IBP Comment

The government reviewer's comment and the researcher's "Response to Review" are well noted. A breakdown of the number and types of citizen appeals sent to the Accounts Chamber in 2018 can be found in the second half of this page: http://audit.gov.ru/public_reception/the-work-appeals. The response is revised from "b" to "a."

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*

- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Overview of work with citizens' appeals, associations of citizens (including legal entities) in the Accounts Chamber of the Russian Federation in 2018 is presented here: http://audit.gov.ru/public_reception/the-work-appeals. Only numeric data on citizens' input are presented. For example, in 2018, 102 citizens were personally admitted to the Public reception of the Accounts Chamber of the Russian Federation. 51 written appeals were accepted from them. According to the received appeals, the authors were given 1462 clarifications on the problems of interest to them. Notifications to applicants about the direction of their addresses to other bodies on accessory are sent 2133. Directly audit activities and structural units of the accounts chamber of the Russian Federation within the powers considered 1162 appeals of citizens. In the administration of the President of the Russian Federation and the government of the Russian Federation for supplies and at the request of the authors sent 80 requests. Materials of 1074 appeals were sent to Federal ministries and departments for consideration on the merits with simultaneous notification of the authors. 672 addresses sent to the regional governments. The information is only on the amount of addresses and thematic scope.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The Accounts Chamber of the Russian Federation posts the results of the audit with citizen participation by posting the relevant information on the Portal of public and municipal financial audit rather than with 'a written report'. Click on the following link for the information: <https://portal.audit.gov.ru/#/surveys/announcements> (the information posted concerns the activities implemented from 01.12.2016 to 31.03.2018).

Researcher Response

In my view, the link, cited by the government reviewer - <https://portal.audit.gov.ru/#/surveys/announcements> - presents what surveys of citizens were conducted by the Accounts Chamber (which are the means of assessing whether the government has complied with the recommendations of the Accounts Chamber) rather than how citizens' inputs have been used to determine its audit program. It shows the presence of consultative processes through which the Accounts Chamber seeks out citizens' opinion, but it does not support the answer "c" or higher as SAI does not provide a written record which includes either the list of the inputs received or a report or summary on how they were used

IBP Comment

In light of the researcher's "Response to Review," the existing response of "d" is maintained.

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

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Source:

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>.

For example, evaluation of Perinatal Centres. The survey was conducted in the framework of the expert-analytical event "Evaluation of the efficiency of the Federal compulsory health insurance Fund budget funds use, aimed at the implementation of regional programs and measures for the modernization of health care in terms of construction and commissioning of perinatal centers" (dates of the event 01.12.2016 - 31.03.2018) - <https://portal.audit.gov.ru/#/surveys/announcements/view/144357152>

Availability of facilities and services based on the results of the Federal program "Accessible environment" for 2011-2015

The survey was conducted as part of the control event: "Verification of the target and effective use of Federal budget funds allocated in 2011 – 2015 for the implementation of the state program of the Russian Federation "Accessible environment" for 2011 - 2020" -

<https://portal.audit.gov.ru/#/surveys/announcements/view/1171252052>

Etc.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S0. Are you participating in the Sector Budget Transparency Module pilot?

Please select "Yes" to this question if you have confirmed your participation in the Sector Budget Transparency Module pilot, and S1-S20 related to sector budget transparency will become available for you to complete.

For all others, please select "No," and you will be directed to the last page of the Open Budget Survey questionnaire.

Answer:

a. Yes

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: n/a

Government Reviewer

Opinion: Agree

S1. Does the Executive's Budget Proposal present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:

e. Not applicable/other, or not participating.

Source:

Comment:

There are no revenues earmarked for the Education sector

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Article 35 of Budgetary Code of Russian Federation: 'The principle of total (cumulative) coverage of budget expenditures means that budget expenditures cannot be linked to certain budget revenues and sources of financing the budget deficit, unless otherwise provided by the law (decision) on the budget'. There are some exceptions, for example, road funds, but in regard to education, there is no such exceptions.

S2. Does the Year-End Report (or the final In-Year Report) present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:

e. Not applicable/other, or not participating.

Source:

Comment:

There are no revenues earmarked for the Education sector

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S3. Does the Executive's Budget Proposal present donor assistance for the sector and/or the sector's expenditure associated with this donor assistance?

Answer:

e. Not applicable/other, or not participating.

Source:

Comment:

Russia is not a recipient of donor assistance

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S4. Does the Year-End Report (or the final In-Year Report) present expenditure by a functional classification (first-level functional) that is consistent with the first-level functional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by a functional classification that is consistent with the classification presented in both the Executive's Budget Proposal and the Enacted Budget.

Source:

Expenditure by functional classification (first-level functional, summary) in the Year-End Report: Annex 9 to the Explanatory note to the YER: "Information about execution of expenditures of the Federal budget in the context of sections and subsections of the classification of Federal budget expenditures for 2017" ("СПРАВКА об исполнении расходов федерального бюджета в разрезе разделов и подразделов классификации расходов федерального бюджета за 2017 год") - <http://sozd.duma.gov.ru/download/C8823325-9503-4EFB-9CE9-EB612DB9B0C6> and in

The Annex 5 to the Bill on the execution of the Federal budget for 2017 (YER) "Expenditures of the Federal budget on 2017 on sections and subsections of the budget classification) (Расходы федерального бюджета за 2017 год по разделам и подразделам классификации расходов бюджетов) - <http://sozd.duma.gov.ru/download/61396DC8-DA11-4ACB-9B44-98B475D40039>

The functional structure of the Year-End Report is presented in 14 sections, according to the Budget Code, with a further breakdown into subsections, that is consistent with the classification presented in both the Executive's Budget Proposal and the Enacted Budget.

For EBP 2017: (1) Expenditure by functional classification (first-level functional) in the Executive Budget Proposal: Annex 6 to the Explanatory note (Federal budget expenditure by sections and sub-sections), summary: [http://asozd2.duma.gov.ru/main.nsf/\(ViewDoc\)?OpenAgent&work/dz.nsf/ByID&9575646A8FF2D3194325805A005FC9CD](http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&9575646A8FF2D3194325805A005FC9CD)

The functional structure of the Executive Budget Proposal is presented in 14 sections, according to the Budget Code, with a further breakdown into subsections.

(2) Expenditure by functional classification (first-level functional) Annex 15 to the text of the Bill of the Federal Budget "Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditures of classification of expenditures of the Federal budget for 2017" (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2017 год) [http://asozd2.duma.gov.ru/main.nsf/\(ViewDoc\)?OpenAgent&work/dz.nsf/ByID&A44BDE239483D1684325805A005415C2](http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&A44BDE239483D1684325805A005415C2)
Annex 15 is 534 pages.

The functional structure of Federal budget is presented in 14 sections, according to the Budget Code, see Section 01 National Issues (presented in Annex 15 on page 1-93 with a further breakdown of expenditures), Section 02 National Defense (p. 93-105), Section 03 National Security and Law Enforcement (pp. 105-141) etc. for all sections of the functional classification: housing and communal services; environmental protection; education; culture, cinematography; health care; social policy; physical education and sport; mass media; servicing of government and municipal debt; inter-budget transfers of a general nature to the budgets of the budget system of the Russian Federation. Annex 15 has the further breakdown into the subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditures.

For EB 2017: Expenditure by functional classification in the Enacted Budget: Annex 15 to the text of the Federal law from 19.12.2016 No. 415-FZ "On Federal budget for 2017-2019" "Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditures of classification of expenditures of the Federal budget for 2017" (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2017 год), pp.2057-2611,, available at: Official Internet portal of legal information, presented 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: https://www.minfin.ru/ru/document/?id_4=116918&area_id=4&it%27s

The functional structure of the Enacted Budget is the same as in the Executive Budget Proposal (same document).

Comment:

Article 21 of the Budget Code of the Russian Federation: <http://docs.cntd.ru/document/901714433>:

Subparagraph 3. Unified for the budgets of the budget system of the Russian Federation sections and subsections of the classification of budget expenditures are:

- (1) national issues;
- (2) national defense;
- (3) national security and law enforcement;
- (4) national economy;
- (5) housing and communal services;
- (6) environmental protection;
- (7) education;
- (8) culture, cinematography;
- (9) health care;
- (10) social policy;
- (11) physical education and sport;
- (12) mass media;
- (13) servicing of government and municipal debt;
- (14) inter-budget transfers of a general nature to the budgets of the budget system of the Russian Federation

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S5. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by a subfunctional classification (second-level functional)?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by a subfunctional classification. (Please note in the comments in which document(s) the second-level functional classification is presented.)

Source:

The Executive's Budget Proposal and the Enacted Budget present expenditure uniformly by a subfunctional classification.

Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021" (Ведомственная структура расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/FC5117B5-CC9F-4064-BC3B-5038CF87FEC4> - In this document expenditures for each Agency are presented by a sub-functional classification – sections and subsections

Annex 13 to the text of the Bill on the Federal Budget: "Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditure of classification of expenditure of the Federal budget for 2019 and the planning period 2020 and 2021" (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/43C36FA9-C502-445C-B308-6BAFE6346DE7> In this document expenditures for each Function are presented by a sub-functional classification

Annex 15 to the text of the Bill on the Federal Budget: "Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021" (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2017 год) <http://sozd.duma.gov.ru/download/9EF4DB12-7712-4245-8FD3-11D21D78D23F> In this document expenditures for each Program are presented by a sub-functional classification

The sub-functional classifications used for the "education" sector:

Article 21 of the Budget Code of the Russian Federation: <http://docs.cntd.ru/document/901714433>:

Subparagraph 3. Unified for the budgets of the budget system of the Russian Federation sections and subsections of the classification of budget expenditures are: ...

Point 7: Education (classification 07):

Preschool education (01);

General education (02);

Additional education of children (03);

Secondary vocational education (04);

Training, retraining and advanced training (05);

Higher education (06);

Youth policy (07);

Applied research in education (08);

Other education issues (09);

Provisions of subparagraph 7 of point 3 of this article are applied to the legal relations arising at drawing up and execution of budgets of the budget system of the Russian Federation since budgets for 2017 (for 2017 and for planning period 2018 and 2019)

For example, pp.408-409 (Annex 10), for the Ministry of Industry and Trade of the Russian Federation (020), see subfunctional classification for the sector "Education" (07):

Additional education of children (03)

Training, retraining and advanced training (05)

pp. 493-496 (Annex 10), for the Federal Forestry Agency (053), see subfunctional classification for the sector "Education" (07):

Training, retraining and advanced training (05)

Higher education (06);

Etc.

pp. 2652 - 2797 (Annex 13), see the subfunctional classification for the sector "Education" (07):

Preschool education (01);

General education (02);

Additional education of children (03);

Secondary vocational education (04);

Training, retraining and advanced training (05);

Higher education (06);

Youth policy (07);

Applied research in education (08);

Other education issues (09);

Annex 15 is the expenditure classification by program, see the subfunctional classification is presented within the functional, which is presented straight-through the expenditures for the sector "Education": Section ("Пз") 07, subsections ("ПП") 01-09. For example, see Government program of the Russian Federation "Development of Education" (02), pp.3146-3185: Scholarships of the President of the Russian Federation and the Government of the Russian Federation for students in the areas of training (specialties) corresponding to the priority areas of modernization and technological development of the economy of the Russian Federation – Section 07, subsection 04 (Secondary vocational education); or Preparation of the World championship on professional skills according to the WorldSkills standards in Kazan in 2019 - Section 07, subsection 09; or Subsidies for improving the quality of education in schools with low learning outcomes and in schools operating in adverse social conditions, through the implementation of regional projects and the dissemination of their results in the subjects of the Russian Federation - Section 07, subsection 02, etc.

The Enacted Budget: Federal law No. 459-FZ of 29/11/2018 "On the Federal Budget for 2019 and the Planning Period 2020 and 2021"
<http://publication.pravo.gov.ru/Document/View/0001201811300026>

See Annex 10 to the text of the Law on the execution of the Federal Budget (EB): "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021" p.311-2014 – In this document expenditures for each Agency are presented by a sub-functional classification – sections and subsections

Annex 13 to the text of the Law on the execution of the Federal Budget (EB): Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditure of classification of expenditure of the Federal budget for 2019 and the planning period 2020 and 2021 pp. 2015-3094 - In this document expenditures for each Function are presented by a sub-functional classification

Annex 15 to the text of the Law on the execution of the Federal Budget (EB): "Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021" pp.3095-4157 - In this document expenditures for each Program are presented by a sub-functional classification

Comment:

The sub-functional classifications used for the "education" sector:

Article 21 of the Budget Code of the Russian Federation: <http://docs.cntd.ru/document/901714433>:

Subparagraph 3. Unified for the budgets of the budget system of the Russian Federation sections and subsections of the classification of budget expenditures are: ...

Point 7: Education (classification 07):

Preschool education (01);

General education (02);

Additional education of children (03);

Secondary vocational education (04);

Training, retraining and advanced training (05);

Higher education (06);

Youth policy (07);

Applied research in education (08);

Other education issues (09);

Provisions of subparagraph 7 of point 3 of this article are applied to the legal relations arising at drawing up and execution of budgets of the budget system of the Russian Federation since budgets for 2017 (for 2017 and for planning period 2018 and 2019)

For example, pp.408-409 (Annex 10), for the Ministry of Industry and Trade of the Russian Federation (020), see subfunctional classification for the sector "Education" (07):

Additional education of children (03)

Training, retraining and advanced training (05)

pp. 493-496 (Annex 10), for the Federal Forestry Agency (053), see subfunctional classification for the sector "Education" (07):

Training, retraining and advanced training (05)

Higher education (06);

Etc.

pp. 2652 - 2797 (Annex 13), see the subfunctional classification for the sector "Education" (07):

Preschool education (01);

General education (02);

Additional education of children (03);

Secondary vocational education (04);

Training, retraining and advanced training (05);

Higher education (06);

Youth policy (07);

Applied research in education (08);

Other education issues (09);

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S6. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by a subfunctional classification (second-level functional) that is

consistent with the subfunctional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents the sector's expenditure by a subfunctional classification that is consistent with the classification presented in both the Executive's Budget Proposal and the Enacted Budget.

Source:

Expenditure by functional classification (summary) in the Year-End Report 2017: Annex 9 to the Explanatory note to the YER (see page 2): "Information about execution of expenditures of the Federal budget in the context of sections and subsections of the classification of Federal budget expenditures for 2017" ("СПРАВКА об исполнении расходов федерального бюджета в разрезе разделов и подразделов классификации расходов федерального бюджета за 2017 год") - <http://sozd.duma.gov.ru/download/C8823325-9503-4EFB-9CE9-EB612DB9B0C6>

Annex 5 to the Bill on the execution of the Federal budget for 2017 (YER) "Expenditures on sections and subsections of the budget classification" (Расходы федерального бюджета за 2017 год по разделам и подразделам классификации расходов бюджетов) - <http://sozd.duma.gov.ru/download/61396DC8-DA11-4ACB-9B44-98B475D40039>

The subfunctional structure of the Year-End Report for the sector "Education" is presented in the Annex 5 to the YER., p.2124 according with the Budget Code (see Article 21), that is consistent with the classification presented in both the Executive's Budget Proposal and the Enacted Budget. Article 21 of the Budget Code of the Russian Federation: <http://docs.cntd.ru/document/901714433>:

Subparagraph 3. Unified for the budgets of the budget system of the Russian Federation sections and subsections of the classification of budget expenditures are: ...

Point 7: Education (classification 07):

Preschool education (01);

General education (02);

Additional education of children (03);

Secondary vocational education (04);

Training, retraining and advanced training (05);

Higher education (06);

Youth policy (07);

Applied research in education (08);

Other education issues (09);

(1) Expenditure by functional classification (subfunctional) in the Executive Budget Proposal 2017: Annex 6 to the Explanatory note (Federal budget expenditure by sections and sub-sections), summary: [http://asozd2.duma.gov.ru/main.nsf/\(ViewDoc\)?OpenAgent&work/dz.nsf/ByID&9575646A8FF2D3194325805A005FC9CD](http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&9575646A8FF2D3194325805A005FC9CD)

(2) Expenditure by functional classification (subfunctional) Annex 15 to the text of the Bill of the Federal Budget (EBP2017) "Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditures of classification of expenditures of the Federal budget for 2017" (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2017 год) [http://asozd2.duma.gov.ru/main.nsf/\(ViewDoc\)?OpenAgent&work/dz.nsf/ByID&A44BDE239483D1684325805A005415C2](http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&A44BDE239483D1684325805A005415C2)

For EB 2017: Expenditure by functional classification (incl.subfunctional) in the Enacted Budget: Annex 15 to the text of the Federal law from 19.12.2016 No. 415-FZ "On Federal budget for 2017-2019" "Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditures of classification of expenditures of the Federal budget for 2017" (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2017 год), pp.2057-2611,, available at: Official Internet portal of legal information, presented 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: https://www.minfin.ru/ru/document/?id_4=116918&area_id=4&it%27s

The functional structure of the Enacted Budget is the same as in the Executive Budget Proposal (same document).

Comment:

Article 21 of the Budget Code of the Russian Federation: <http://docs.cntd.ru/document/901714433>:

Subparagraph 3. Unified for the budgets of the budget system of the Russian Federation sections and subsections of the classification of budget expenditures are: ...

Point 7: Education (classification 07):

Preschool education (01);

General education (02);

Additional education of children (03);

Secondary vocational education (04);

Training, retraining and advanced training (05);

Higher education (06);

Youth policy (07);

Applied research in education (08);

Other education issues (09);

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S7. Does the Year-End Report (or the final In-Year Report) present expenditure by an administrative classification that is consistent with the administrative classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by an administrative classification that is consistent with the administrative classification presented in both the Executive's Budget Proposal and the Enacted Budget.

Source:

The Year-End Report (or the final In-Year Report) presents expenditure by an administrative classification that is consistent with the administrative classification presented in both the Executive's Budget Proposal and the Enacted Budget

YER 2017 (administrative):

Administrative classification: Annex 10 to the Explanatory note to the YER: "Information about execution of expenditures of the Federal budget in the context of the chief administrators of the Federal budget for 2017" <http://sozd.duma.gov.ru/download/797BA518-EAB2-49D4-AE50-93A2237E7D73> and

Annex 2 to the Bill on the execution of the Federal budget for 2017 (YER) "Expenditures of the Federal budget on 2017 on the departmental structure of Federal budget expenditures (Расходы федерального бюджета за 2017 год по ведомственной структуре расходов федерального бюджета) <http://sozd.duma.gov.ru/download/EB8B99AD-0B8A-4EEE-AACD-C5D9FCAFEC67>

EBP 2017 (administrative):

Annex 6 to the Explanatory note to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2017 and the planning period 2018 and 2019" (Ведомственная структура расходов федерального бюджета на 2017 год и на плановый период 2018 и 2019 годов) [http://asozd2.duma.gov.ru/work/dz.nsf/ByID/9575646A8FF2D3194325805A005FC9CD/\\$File/Приложение%20№%206.pdf?OpenElement](http://asozd2.duma.gov.ru/work/dz.nsf/ByID/9575646A8FF2D3194325805A005FC9CD/$File/Приложение%20№%206.pdf?OpenElement)

Annex 9 to the text of the Bill on the Federal Budget: "Departmental structure of Federal budget expenditures for 2017" (Ведомственная структура расходов федерального бюджета на 2017 год) -[http://asozd2.duma.gov.ru/main.nsf/\(ViewDoc\)?OpenAgent&work/dz.nsf/ByID&72C38AA801DC6D2A4325805A0052E350](http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&72C38AA801DC6D2A4325805A0052E350)
[http://asozd2.duma.gov.ru/main.nsf/\(Spravka\)?OpenAgent&RN=15455-7](http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=15455-7)

EB 2017 (administrative):

Annex 9 to the text of the Law on the Federal Budget: "Departmental structure of Federal budget expenditures for 2017" (Ведомственная структура расходов федерального бюджета на 2017 год), pp. 245-1084 - Federal law from 19.12.2016 No. 415-FZ "On Federal budget for 2017-2019" <http://publication.pravo.gov.ru/Document/View/0001201612210008?index=24&rangeSize=1>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S8. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by program?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by program. (Please note in the comments in

which document(s) programs are presented)

Source:

EBP 2018 (by program):

The text of the Bill on the Federal Budget for 2019-2021 is formed in the program structure of expenditures in accordance with the List of government programs of the Russian Federation, approved by the order of the Government of the Russian Federation.

Information on the budget expenditures presented by program can be found in Annex 15 to the text of the Bill on the Federal Budget: "Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021" (Распределение бюджетных ассигнований по целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов, разделам, подразделам классификации расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов)

<http://sozd.duma.gov.ru/download/C2B773DC-E9CF-4920-B928-C82CB5D0FC48>

01 Government program of the Russian Federation "Healthcare Development" - pp.3136-3188

02 Government program of the Russian Federation "Development of Education" – pp. 3188-3226

03 Government program of the Russian Federation "Social Support" – pp.3226-3268

... Etc.

sector's expenditure by program:

02 Government program of the Russian Federation "Development of Education" – pp. 3188-3226

EB 2018 (by program):

Federal law No. 459-FZ of 29/11/2018 "On the Federal Budget for 2019 and the Planning Period 2020 and 2021"

<http://publication.pravo.gov.ru/Document/View/0001201811300026>

See Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021"

The structure by program of the Enacted Budget is similar to the Executive Budget Proposal.

sector's expenditure by program:

All about government programs is at the Portal: <https://programs.gov.ru/Portal>. Passports of the government programs present nonfinancial data on inputs. All government programs present the responsible contractor and the subcontractors of the program.

According to the Annex 1 to the "Rules of development, implementation and evaluation of the effectiveness of individual government program of the Russian Federation": "Passport of the government program of the Russian Federation" <http://pravo.garant.ru/SESSION/PILOT/main.htm> are approved the goals, indicators, expected results of the programs.

The EBP presents the passports of the government programs, for example, the Passport of the government program of the Russian Federation "Development of Education"- <http://sozd.duma.gov.ru/download/7C8AB4E0-DD9A-45E8-AA4A-5C4E143F50C5>; A summary of the government program of the Russian Federation "Development of education" - <http://sozd.duma.gov.ru/download/DC41A1A8-5B54-4197-818C-16812C993D35>; Text of the program: <http://pravo.garant.ru/document?id=71748426&byPara=1>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S9. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by program consistent with sector programs presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

c. Yes, the Year-End Report (or the final In-Year Report) presents the sector's expenditure by program, but it is not consistent with the programs presented in either the Executive's Budget Proposal or the Enacted Budget.

Source:

YER 2017 (by program):

Annex 11 to the Explanatory note to the YER: "Information about execution of expenditures of the Federal budget in the context of the government programs of the Russian Federation, subprograms, main activities, non-program areas of activity and the chief administrators of the Federal budget for 2017" <http://sozd.duma.gov.ru/download/5D2A851A-83A9-43A8-97C7-F594CF2BD039>

Annex 13 to the Explanatory note of the YER – "Information on the implementation of Federal target programs in the context of the chief

administrators of the Federal budget for 2017" <http://sozd.duma.gov.ru/download/F21C8451-5FE8-438A-A3CF-7DDFA71994A9>
sector's expenditure by program:
Government program of the Russian Federation "Development of Education" - pp.6-12 (Annex 11)
Federal target program of education development for 2016 – 2020 – p.1 (Annex 13)

EBP 2017 (by program):

Annex 5 to the Explanatory note (Federal expenditures in 2016-2019 in the context of government programs) (Расходы федерального бюджета в 2016-2019 годах в разрезе государственных программ Российской Федерации)
[http://asozd2.duma.gov.ru/main.nsf/\(ViewDoc\)?OpenAgent&work/dz.nsf/ByID&3C0A0BCB412C47AE4325805A005F949C](http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&3C0A0BCB412C47AE4325805A005F949C) - for the government programs given only the 1 row and total sum for expenditures

Annex 25 to the text of the Bill "Distribution of budgetary allocations on the implementation of the Federal target programs in 2017" (Распределение бюджетных ассигнований на реализацию федеральных целевых программ на 2017 год) - [http://asozd2.duma.gov.ru/main.nsf/\(ViewDoc\)?OpenAgent&work/dz.nsf/ByID&F2CEB1F09169C2BE4325805A0055A555](http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&F2CEB1F09169C2BE4325805A0055A555)
sector's expenditure by program:
Annex 25 (p.4155)

For the Federal target education development program for 2016 – 2020 only presented 2 rows:
"Subsidies for financial support of the Federal target program of education development for 2016 – 2020" and
"Financial support of performance of functions of Federal state bodies, rendering services of performance of works"

EB 2017 (by program):

There is no Explanatory note in the Enacted Budget, and no Annexes to the Explanatory note presented. Only distribution of budgetary allocations on the implementation of the Federal target programs in 2017 is presented. See Annex 19 (pp. 3259-3685) to the Federal law from 19.12.2016 No. 415-FZ "On Federal budget for 2017-2019", <http://publication.pravo.gov.ru/Document/View/0001201612210008?index=24&rangeSize=1>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents the sector's expenditure by program that is consistent with sector programs presented in both the Executive's Budget Proposal and the Enacted Budget.

Comments: EBP and EB 2017 (by program): The information about the government programs of the Russian Federation, subprograms, main activities, non-program areas and the chief administrators of the Federal budget for 2017 is given in the Federal law "On the federal budget for 2017 and for the planning period of 2018 and 2019" <https://sozd.duma.gov.ru/bill/15455-7> Annex 9 "The departmental structure of federal budget expenditure 2017" <http://sozd.duma.gov.ru/download/6274E187-AFBB-4DE7-9052-75295147E800> Annex 15 "Distribution of budget financing by sections, sub-sections, target articles (government programs the Russian Federation and non-programs activities), groups of types of expenditure classification of the federal budget 2017" <http://sozd.duma.gov.ru/download/372B5ED2-B1C8-4384-8772-926403383786>

Researcher Response

To answer "a" the YER must present the sector's expenditure by program that is consistent with sector programs presented in both the Executive's Budget Proposal and the Enacted Budget. There is no Explanatory note in the EB2017, and no Annexes to the Explanatory note presented.

IBP Comment

Per the researcher's "Response to Review," the existing response of "c" is maintained.

S10. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy. (Please note in the comments the document and the type of classification.)

Source:

EBP 2019 (by program):

The text of the Bill on the Federal Budget for 2019-2021 is formed in the program structure of expenditures in accordance with the List of government programs of the Russian Federation, approved by the order of the Government of the Russian Federation.

Information on the budget expenditures presented by program can be found in Annex 15 to the text of the Bill on the Federal Budget: "Budget

allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021" (Распределение бюджетных ассигнований по целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов, разделам, подразделам классификации расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов)
<http://sozd.duma.gov.ru/download/C2B773DC-E9CF-4920-B928-C82CB5D0FC48>

02 Government program of the Russian Federation "Development of Education" – pp. 3188-3226
sector's expenditure by program: second level of the classification's hierarchy
Sector's expenditure in the Annex 15 are detailed to the (1) target articles (column "ЦСП"); (2) by type of expenditure, or economic classification (column "BP"); by (3) sections (column "Pз"); and (4) subsections (column "ПР").

According to the Article 21 of the Budget Code (subparagraph 4): "Target articles of budget expenditures shall be formed in accordance with the government (municipal) programs not included in the government (municipal) programs by the activities of government authorities (government bodies), management bodies of state extra-budgetary funds, local self-government bodies, local administration bodies, the most significant institutions of science, education, culture and health, specified in the departmental structure of budget expenditures (for the purposes of this Code - non-program activities), and (or) expenditure obligations to be performed at the expense of the relevant budgets."

02 Government program of the Russian Federation "Development of Education" – pp. 3188-3226

For example,

p. 3193 Financial support of performance of functions of Federal government bodies, rendering of services and performance of works (Other budgetary appropriations) Full classification code: 02 1 02 90000 800 07 04,
that is target article: 02 1 02 90000 (90000=Financial support of performance of functions of Federal government bodies, rendering services of performance of works (see Doc 1 and doc 3);
800 Other budget allocations (see Doc 2)
07= Section "Education";
04 = subsection "Secondary vocational education" (see explanation in S5 for the subfunctional classification);

(Doc 1): Analytical table of expenditures used in 2018-2019 -

https://www.minfin.ru/common/upload/library/2018/06/main/Napravleniya_raskhodov_2018-2019.xlsx

Comparative table of target items of expenditure for the preparation and execution of the Federal budget for 2019 - 2021

https://www.minfin.ru/common/upload/library/2019/03/main/Perekhodnik_TSSR_2018-2019___20.02.xlsx Target articles of the functional classification related to education – see rows 190-384 (start from "02").

(Doc 2): Table of conformity of types of expenditures of classification of expenditures of budgets and items (sub-items) of classification of operations of public administration sector relating to expenditures of budgets applied since January 1, 2019)

https://www.minfin.ru/common/upload/library/2019/04/main/VR-KOSGU_2019.docx

Also see (Doc 3): Comparative table of target expenditure items (government programs, subprograms, main activities, non-program activities) applied in the execution of the Federal budget and the budgets of the state extra-budgetary funds of the Russian Federation in 2019
https://www.minfin.ru/ru/performance/budget/classandaccounting/?id_57=64508

second level of the classification's hierarchy (sector's expenditure by program):

EB2019 (by program):

Federal law No. 459-FZ of 29/11/2018 "On the Federal Budget for 2019 and the Planning Period 2020 and 2021"

<http://publication.pravo.gov.ru/Document/View/0001201811300026>

See Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021"

The structure by program of the Enacted Budget is similar to the Executive Budget Proposal.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy. (Please note in the comments the document and the type of classification.)

Comments: EBP and EB 2019 (by program): The text of the Bill on the Federal Budget for 2019-2021 is formed in the program structure of expenditures in accordance with the List of government programs of the Russian Federation, approved by the order of the Government of the Russian Federation. Information on the budget expenditures presented by program can be found in Annex 15 to the text of the Bill on the Federal Budget: "Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021"

(Распределение бюджетных ассигнований по целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов, разделам, подразделам классификации расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов)

<http://sozd.duma.gov.ru/download/C2B773DC-E9CF-4920-B928-C82CB5D0FC48> 02 Government program of the Russian Federation "Development of Education" – pp. 3188-3226 <http://sozd.duma.gov.ru/download/C2B773DC-E9CF-4920-B928-C82CB5D0FC48> sector's expenditure by program: first level sector's expenditure by subprogram or federal program or government bodies' target program: second level sector's expenditure by main activities or national projects: third level sector's expenditure by federal project: forth level sector's expenditure directions: fifth level For example, code on the p. 3201 <http://sozd.duma.gov.ru/download/C2B773DC-E9CF-4920-B928-C82CB5D0FC48> : 07 02 02 2 E1 51690 500 07 -

section 02 - subcection 02 - government program 2 - subprogram E - national project ('Education') 1 - federal project ('Modern school') 51690 - expenditure direction 500 - expenditure type (intergovernmental transfers) Each code of budgetary expenditure represents the administrative, economic, functional, program and national projects classification, in accordance with the Order of the Ministry of Finance of Russian Federation of 08.06.2018 N 132n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, their Structure and Principles of Assignment".

Researcher Response

The government reviewer's comment is very structured and helpful. In my original offline copy there is answer "a".

IBP Comment

Per the researcher's "Response to Review," the response is updated from "b" to "a."

S11. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy?

Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy. (Please note in the comments the document and the type of classification.)

Source:

YER 2017 (by program):

Annex 11 to the Explanatory note to the YER: "Information about execution of expenditures of the Federal budget in the context of the government programs of the Russian Federation, subprograms, main activities, non-program areas of activity and the chief administrators of the Federal budget for 2017" <http://sozd.duma.gov.ru/download/5D2A851A-83A9-43A8-97C7-F594CF2BD039>

Annex 13 to the Explanatory note of the YER – "Information on the implementation of Federal target programs in the context of the chief administrators of the Federal budget for 2017" <http://sozd.duma.gov.ru/download/F21C8451-5FE8-438A-A3CF-7DDFA71994A9>

(1) Government program of the Russian Federation "Development of Education" - pp.6-12 (Annex 11)
Second level of the classification's hierarchy: Government program (Column "ГП"), Subprogram (Column "ПГП"), Main activity (Column "ОМ"), and Responsible executor, co-executor, government customer - coordinator, participant (Column "ГРБС")

For example,

p. 6, Annex 11: The government program of the Russian Federation "Development of Education" for 2013-2020 – 02 (Column "ГП")
Subprogram "Implementation of educational programs of vocational education" 02 Government program (Column "ГП") 021 Subprogram (Column "ПГП")
Main activity "Implementation of educational programs in universities" 02 Government program (Column "ГП") 021 Subprogram (Column "ПГП") 01 Main activity (Column "ОМ")

The Ministry of Culture of the Russian Federations 02 Government program (Column "ГП") 021 Subprogram (Column "ПГП") 01 Main activity (Column "ОМ") 054 Responsible executor, co-executor, government customer - coordinator, participant (Column "ГРБС")

(2) Federal target program of education development for 2016 – 2020 – p.1 (Annex 13)

Second level of the classification's hierarchy: target articles (column "ЦСР") and Responsible executor, co-executor, government customer - coordinator, participant (Column "ГРБС")

For example,

p.1 (Annex 13)

Federal target program of education development for 2016 - 2020 – 028 - target articles (column "ЦСР")

Subsidies for financial support of the Federal target program for the development of education for 2016 - 2020 - 028 99 54980 target articles (column "ЦСР")

Ministry of Education and Science of the Russian Federation 02 8 99 54980 target articles (column "ЦСР") 074 Responsible executor, co-executor, government customer - coordinator, participant (Column "ГРБС")

Etc.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S12. Does the Executive's Budget Proposal present an economic classification for the sector's expenditure (organized by functional, administrative, or program classification)?

Answer:

a. Yes, the Executive's Budget Proposal presents an economic classification for the sector's expenditure. (Please note in the comments which classification presents the sector expenditure by the economic classification – functional, administrative or program.)

Source:

Economic classification is a classification by type of expenditure (column "BP")

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

100 Expenditures for staff entitlements

200 Procurement of goods, works and services

300 Social security

400 Capital investments

500 Intergovernmental transfers

600 Subsidies

700 Debt Service

800 Additional budgetary allocations

The Executive's Budget Proposal and the Enacted Budget present expenditure uniformly in the following annexes:

Administrative classification - Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021" (Ведомственная структура расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/FC5117B5-CC9F-4064-BC3B-5038CF87FEC4> - In this document expenditures are detailed to the Executing Agency (Column "Мин"), sections (column "Рз"), subsections (column "ПР") and type of expenditure, or economic classification (column "BP")

For example,

Page 321: there is code "800" in the column "BP" and the name of the article: Financial support of performance of functions of Federal government bodies, rendering of services and performance of works (Additional budgetary allocations) - Финансовое обеспечение выполнения функций федеральных государственных органов, оказания услуг и выполнения работ (Иные бюджетные ассигнования) – corresponding to the type of expenditure of the economic classification, see in brackets: Additional budgetary allocations

Page 322: there is code "200" in the column "BP" and the name of the article: Financial support of performance of functions of Federal government bodies, rendering of services and performance of works (Purchase of goods, works and services for ensuring the state (municipal) needs) - Финансовое обеспечение выполнения функций федеральных государственных органов, оказания услуг и выполнения работ (Закупка товаров, работ и услуг для обеспечения государственных (муниципальных) нужд) - corresponding to the type of expenditure of the economic classification, see in brackets: Procurement of goods, works and services

Page 326: see code "300" in the column "BP" and the name of the article: Scholarships for scientists, designers, technologists and other technical workers of organizations - performers of the state defense order for outstanding achievements in the creation of breakthrough technologies and the development of modern weapons, military and special equipment in the interests of national defense and state security (Social security and other payments to the population) Стипендии для ученых, конструкторов, технологов и других инженерно-технических работников организаций - исполнителей государственного оборонного заказа за выдающиеся достижения в создании прорывных технологий и разработке современных образцов вооружения, военной и специальной техники в интересах обеспечения обороны страны и безопасности государства (Социальное обеспечение и иные выплаты населению) - corresponding to the type of expenditure of the economic classification, see in brackets: Social security

Functional classification - Annex 13 to the text of the Bill on the Federal Budget: "Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditure of classification of expenditure of the Federal budget for 2019 and the planning period 2020 and 2021" (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/43C36FA9-C502-445C-B308-6BAFE6346DE7> In this document expenditures are detailed to the (1) sections (column "Рз"); (2) subsections (column "ПР"); (3) target articles (column "ЦСР"); and (4) type of expenditure, or economic classification (column "BP")

For example,

Page 2063 see code "100" in the column "BP", the name of the article: Financial support for the execution of functions of Federal public authorities, provision of services and execution of works (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) Финансовое обеспечение выполнения функций федеральных государственных органов, оказания услуг и выполнения работ (Расходы на выплаты персоналу в целях обеспечения выполнения функций государственными (муниципальными) органами, казенными учреждениями, органами управления государственными внебюджетными фондами) - corresponds to the type of expenditure of the economic classification, see in brackets: Expenditures for staff entitlements

Page 2066 see code "600" in the column "BP", the name of the article: Subsidies to support non-profit non-governmental organizations involved in the development of civil society institutions (Subsidies to budget, Autonomous institutions and other non-profit organizations) - Субсидии на поддержку некоммерческих неправительственных организаций, участвующих в развитии институтов гражданского общества (Предоставление субсидий бюджетным, автономным учреждениям и иным некоммерческим организациям), corresponds to the type of expenditure of the economic classification, see in brackets: Subsidies

Program classification - Annex 15 to the text of the Bill on the Federal Budget: "Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021" (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2017 год) <http://sozd.duma.gov.ru/download/C2B773DC-E9CF-4920-B928-C82CB5D0FC48> In this document expenditures for each Program are presented by a sub-functional classification

Sector's expenditure in the Annex 15 are detailed to the (1) target articles (column "ЦСР"); (2) by type of expenditure, or economic classification (column "ВР"); by (3) sections (column "Рз"); and (4) subsections (column "ПР").

For example,

Page 3137 see code "400" in the column "ВР", the name of the article: Financial support of performance of functions of Federal state bodies, rendering of services and performance of works (Capital investments in objects of the state (municipal) property) Финансовое обеспечение выполнения функций федеральных государственных органов, оказания услуг и выполнения работ (Капитальные вложения в объекты государственной (муниципальной) собственности), corresponds to the type of expenditure of the economic classification, see in brackets: Capital investments

Page 3141 see code "500" in the column "ВР", the name of the article: Subsidies for lump-sum compensatory payments to medical workers under the age of 50 years with higher education, who arrived to work in a rural settlement, or a working settlement, or an urban-type settlement or moved to work in a rural settlement, or a working settlement, or an urban-type settlement from another settlement (inter-Budget transfers) - Субсидии на единовременные компенсационные выплаты медицинским работникам в возрасте до 50 лет, имеющим высшее образование, прибывшим на работу в сельский населенный пункт, либо рабочий поселок, либо поселок городского типа или переехавшим на работу в сельский населенный пункт, либо рабочий поселок, либо поселок городского типа из другого населенного пункта (Межбюджетные трансферты), corresponds to the type of expenditure of the economic classification, see in brackets: Intergovernmental transfers
Etc.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S13. Does the Executive's Budget Proposal present a geographic distribution of the sector's expenditure (organized by functional classification, administrative classification, or program)? (For the purposes of this question, the sector's expenditure must include spending beyond just intergovernmental transfers.)

Answer:

b. No, the Executive's Budget Proposal does not present a geographic distribution of the sector's expenditure.

Source:

The main objective of the public policy in the field of education is to ensure equal access to services of preschool, general and additional education of children, increase the competitiveness of professional education, the formation of a system of continuous education.

In accordance with the division of powers, financial support for pre-school and general education services, as well as for primary and secondary professional education, is largely provided from regional and local budgets.

At the same time, from the Federal budget to subjects of the Russian Federation and municipalities the governmental support in the field of preschool and general education in the form of co-financing of their expenditure obligations is provided.

However, the geographic distribution of the sector's expenditure (organized by functional classification, administrative classification, or program) is not presented (the sector's expenditure does not include spending beyond just intergovernmental transfers)

For example, in the Annex 15 to the text of the Bill on the Federal Budget: "Budget allocations on target articles (government programs of the Russian Federation and non-program activities), groups of types of expenditures, on sections, subsections of classification of expenditures of the Federal budget for 2019 and the planning period 2020 and 2021" <http://sozd.duma.gov.ru/download/C2B773DC-E9CF-4920-B928-C82CB5D0FC48> see page 3194 ("ВР" column – code 500 - intergovernmental transfers) - Development and distribution in the system of secondary professional education of new educational technologies and forms of advanced training (intergovernmental transfers) – a geographic distribution not presented;

In the Annex 13 to the text of the Bill on the Federal Budget: "Budget allocation by sections, subsections, target articles (government programmes of the Russian Federation and non-programme areas activities), groups of types of expenditure of classification of expenditure of the Federal budget for 2019 and the planning period 2020 and 2021" (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2019 год и на плановый

период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/43C36FA9-C502-445C-B308-6BAFE6346DE7> see page 2653 ("BP" column – code 500 - intergovernmental transfers) - Creation of additional places for children aged 2 months to 3 years in educational institutions engaged in educational activities on educational programs of preschool education (intergovernmental transfers) – a geographic distribution is not presented;

In the Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021" (Ведомственная структура расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/FC5117B5-CC9F-4064-BC3B-5038CF87FEC4>, see page 658 ("BP" column – code 500 - intergovernmental transfers) in the Section "the Ministry of Education of the Russian Federation" (starts at page 655) article "Subsidies for co-financing of capital investments in municipal property (intergovernmental transfers)" – a geographic distribution is not presented

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Executive's Budget Proposal presents a geographic distribution of the sector's expenditure. (Please note in the comments which classification presents the sector expenditure by the economic classification – functional, administrative or program)

Comments: Despite the methodology of IBP, we consider intergovernmental transfers presume geographical distribution of expenditures: In the Annex 33 to the text of the Bill on the Federal Budget there is information about distribution of intergovernmental transfers among regions (table 112-117, 131-140, 146) <http://sozd.duma.gov.ru/download/2D1435D0-3676-4E95-90F3-4BDC1CEE9927>

http://www.consultant.ru/document/cons_doc_LAW_312362/460479abfcc0eb323493b1ec8cad73b488a5d9c4/ (Annex 33 table 112-117, 131-140, 146)

Researcher Response

Yes, agree there is information about distribution of intergovernmental transfers among regions. It is mentioned in the Question explanation that for the purposes of this question, the sector's expenditure must include spending beyond just intergovernmental transfers.

IBP Comment

Per the researcher's "Response to Review," the existing response of "b" is maintained.

S14. Does the Year-End Report (or the final In-Year Report) present intergovernmental transfers to the sector?

Answer:

b. Yes, the Year-End Report (or the final In-Year Report) presents intergovernmental transfers to the sector, with detail showing transfers to at least all levels of subnational government.

Source:

Estimates of all intergovernmental transfers are presented, along with a narrative discussion are presented in the Executive's Budget Proposal, see Section "Intergovernmental transfers" of the Explanatory note to the Bill of the Federal budget - <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>, pp. 420-485; but they do not show total amount of intergovernmental transfers to the sector, likewise the Year-end report does not present total intergovernmental transfers to the sector

In accordance with the division of powers, financial support for pre-school and general education services, as well as for primary and secondary professional education, is largely provided from regional and local budgets.

At the same time, from the Federal budget to subjects of the Russian Federation and municipalities the governmental support in the field of preschool and general education in the form of co-financing of their expenditure obligations is provided.

All intergovernmental transfers may be seen in economic classification under the Code 500 (which you find in the column "BP") and among these transfers may be found those related to the Education sector.

The Year-End Report presents intergovernmental transfers to the units of subnational government.

Expenditures on education which were spent through the intergovernmental transfers could be hardly separately identified. See Annex 2 to the Bill on the execution of the Federal budget for 2017 (YER) "Expenditures of the Federal budget 2017 on the departmental structure of Federal budget expenditures (Расходы федерального бюджета за 2017 год по ведомственной структуре расходов федерального бюджета) <http://sozd.duma.gov.ru/download/EB8B99AD-0B8A-4EEE-AACD-C5D9FCAFEC67> Intergovernmental transfers may be seen in economic classification under the Code 500 (which you find in the column "BP")

For example, page 1284 - Other intergovernmental transfers for the purchase of musical instruments at the expense of the reserve Fund of the President of the Russian Federation (intergovernmental transfers) - Иные межбюджетные трансферты на приобретение музыкальных инструментов за счет средств резервного фонда Президента Российской Федерации (Межбюджетные трансферты) within the Subprogram "Development of additional education of children and implementation of youth policy activities"

Or page 1389 - Other inter-budgetary transfers at the expense of funds of the reserve Fund of the President of the Russian Federation for capital repairs of buildings (inter-Budgetary transfers) Иные межбюджетные трансферты за счет средств резервного фонда Президента Российской Федерации на капитальный ремонт зданий (Межбюджетные трансферты) within the section "Preschool education" – Government program of the Russian Federation "Development of education" for 2013 – 2020 - Sub-programme "Promotion of pre-school and General education" - The main event "Promotion of pre-school education".
Etc.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, the Year-End Report (or the final In-Year Report) presents intergovernmental transfers to the sector, with detail showing all individual transfers to all units of subnational government across all levels of subnational government.

Comments: In the Explanatory note to the Bill on the execution of the Federal budget for 2017 <https://sozd.duma.gov.ru/bill/514334-7> there is information about total intergovernmental transfers to the sector <http://sozd.duma.gov.ru/download/525503A1-2E90-482D-B3EF-779F6558F437>: Section 5.1 "Analysis of the execution of federal budget expenditures" pp. 100-114 Section 5.2 "Execution of federal budget expenditures in the context of state programs of the Russian Federation": Healthcare - pp.116- 136; Education - pp. 136-150 Section 5.4 "Intergovernmental transfers to the budgets of the Russian Federation" pp. 518-524 The website of the Federal Treasury presents the In-year reports and Year-End report on the Consolidated budgets of subjects of the Russian Federation and budgets of territorial state extra-budgetary funds (subnational expenditure) <http://roskazna.ru/ispolnenie-byudzhetov/konsolidirovannye-byudzhetny-subektov/> p. 8 - Education sector's subnational expenditure, including information about all subsidies execution for each subject.

Researcher Response

The reference to the Year-End Report (or the final In-Year Report) in the OBS used is <http://sozd.duma.gov.ru/bill/514334-7> (Draft YER: the report on the Execution of the Federal Budget for 2017, Отчет об исполнении федерального бюджета за 2017 год and <http://publication.pravo.gov.ru/Document/View/0001201810110056> (YER - Federal law No. 354-FZ of 11.10.2018 "On the Execution of the Federal budget for 2017")

IBP Comment

Per the researcher's "Response to Review," the existing response of "b" is maintained.

S15. Does the Executive Budget Proposal present expenditure for individual front-line service delivery units for the sector?

Answer:

a. Yes, the Executive Budget Proposal presents expenditure for individual front-line service delivery units for the sector. (Please note in the comments the type of facilities, and whether they are primary, secondary or tertiary.)

Source:

The Executive's Budget Proposal presents information for at least one individual front-line service delivery unit. For example, see the Annex 10 to the text of the Bill on the Federal Budget: "Departmental expenditure structure the Federal budget for 2019 and the planning period 2020 and 2021" (Ведомственная структура расходов федерального бюджета на 2019 год и на плановый период 2020 и 2021 годов) <http://sozd.duma.gov.ru/download/FC5117B5-CC9F-4064-BC3B-5038CF87FEC4>

TERTIARY type of facilities:

Page 1825: Federal State Budgetary Educational Institution of Higher Professional Education "Russian Academy of National Economy and Public Administration under the President of the Russian Federation"

page 1836: Federal State Budgetary Educational Institution of Higher Professional Education "Saint-Petersburg State University";

page 1844: Federal State Budgetary Educational Institution of Higher Professional Education "Moscow State University named after M. V. Lomonosov"

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S16. Does the Year-End Report (or the final In-Year Report) present expenditure for individual front-line service delivery units for the sector?

Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents expenditure for individual front-line service delivery units for the sector. (Please note in the comments the type of facilities, and whether they are primary, secondary or tertiary.)

Source:

The Year-End Report present information for at least one individual front-line service delivery unit: that is tertiary type of facilities

See Annex 2 to the Bill on the execution of the Federal budget for 2017 (YER) "Expenditures of the Federal budget 2017 on the departmental structure of Federal budget expenditures (Расходы федерального бюджета за 2017 год по ведомственной структуре расходов федерального бюджета) <http://sozd.duma.gov.ru/download/EB8B99AD-0B8A-4EEE-AACD-C5D9FCAFEC67>

p.1984 Federal State Budgetary Educational Institution of Higher Professional Education "Russian Academy of National Economy and Public Administration under the President of the Russian Federation"

p.1989 Federal State Budgetary Educational Institution of Higher Professional Education "Saint-Petersburg State University";

p.1994 Federal State Budgetary Educational Institution of Higher Professional Education "Moscow State University named after M. V. Lomonosov"

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S17. Does the Year-End Report (or the final In-Year Report) present the differences between the original estimates of transfers to public corporations in the sector and the actual outcome?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present the differences between the original estimates of transfers to public corporations in the sector and the actual outcome.

Source:

See Annex 2 to the Bill on the execution of the Federal budget for 2017 (YER) "Expenditures of the Federal budget 2017 on the departmental structure of Federal budget expenditures (Расходы федерального бюджета за 2017 год по ведомственной структуре расходов федерального бюджета) <http://sozd.duma.gov.ru/download/EB8B99AD-0B8A-4EEE-AACD-C5D9FCAFEC67>

Neither the original estimates and actuals for all transfers to public corporations in the sector, nor the narrative are presented in the Year-End Report.

Within the Government Program "Education" there is the article at p. 1997 "Financial support of performance of functions of Federal government bodies, rendering of services and performance of works (Providing subsidies to budgetary, autonomous institutions and other non-profit organizations)", is shown only the actuals of transfers.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other, or not participating.

Comments: In the governmental program "Education development" public corporations do not participate, that is why we suggest answer 'e'

Researcher Response

Education sector expenditures assume all of the expenditures to the sector, not only those included into the government program "Education Development" Budget allocations under the "Education" section in 2019 will amount to 829,207. 5 million rubles Section "Education" in general (Explanatory note to the EBP <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>, p. 388) Budget allocations on the government program "Education development" are 498 873,1 million rubles and are presented in Table 4.2.4 (Explanatory note to the EBP <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42>, p.150) Public corporations can get subsidies on retraining and advanced training of personnel within the Education sector. For example, see "retraining of aviation personnel" page 132 (Explanatory note): provision of subsidies to Russian companies to compensate part of the costs for the implementation of projects to create a network of aviation service centers that provide support for the 24/365 system at the global level, as well as to suppliers and manufacturers of aircraft to reimburse part of the costs for the formation of the initial warehouse of spare parts for aircraft buyers, provision of ground handling facilities, retraining of aviation personnel for new type of aircraft delivered in 2013-2022-in 2019-2021 in the amount of 407.0 million rubles annually

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

S18. Does the Executive's Budget Proposal present a narrative explaining the objectives for the sector's expenditure, and show the expenditure associated with achieving the objectives?

Answer:

c. Yes, the Executive's Budget Proposal presents a narrative explaining the objectives for the sector's expenditure but does not show how expenditure is associated with achieving the objectives.

Source:

All about government programs is at the Portal: <https://programs.gov.ru/Portal>. Passports of the government programs present nonfinancial data on inputs. All government programs present the responsible contractor and the subcontractors of the program.

According to the Annex 1 to the "Rules of development, implementation and evaluation of the effectiveness of individual government program of the Russian Federation": "Passport of the government program of the Russian Federation" <http://pravo.garant.ru/SESSION/PILOT/main.htm> are approved the goals, indicators, expected results of the programs.

The EBP presents the passports of the government programs, for example, the Passport of the government program of the Russian Federation "Development of Education"- <http://sozd.duma.gov.ru/download/7C8AB4E0-DD9A-45E8-AA4A-5C4E143F50C5>;

A summary of the government program of the Russian Federation "Development of education" - <http://sozd.duma.gov.ru/download/DC41A1A8-5B54-4197-818C-16812C993D35>;

Text of the program: <http://pravo.garant.ru/document?id=71748426&byPara=1>

Explanatory note to the Bill of the Federal Budget, description of the revenues, <http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42> pp.388-399

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, the Executive's Budget Proposal presents a narrative explaining the objectives for the sector's expenditure and specifies the expenditure associated with achieving each objective.

Comments: In the Explanatory note to the Bill of the Federal Budget 2019 and the planning period 2020 and 2021

<http://sozd.duma.gov.ru/download/DFAA4E0B-E854-4AF3-90DD-291D4D322D42> pp. 150-158 there is a description that shows the expenditure associated with achieving the objectives of the government program "Education development" (pp. 139-150 "Healthcare development") pp. 388-393 here is a description that shows the expenditure associated with achieving the objectives of the Section "Education" in general (pp. 399-415 "Healthcare") pp. 95-97 "Federal budget expenditures on financial support for the implementation of national projects" here is a description that shows the expenditure associated with achieving the objectives of the national projects in general and in particular on pp. 107-114 - national project "Education" (pp. 103-107 - national project "Healthcare")

Researcher Response

Pages of the Explanatory note cited by the government reviewer do not present a narrative explaining the objectives for the Education sector expenditures. On pp. 95-97 named the national projects and listed overall amounts of expenditures on them. On pp. 150-158 listed the expenditures

for the "Education Development" program; Indeed, on pp.388-393 there is a narrative about changes in resource provision parameters for Education sector and what factors caused them; in fact, it is not shown how expenditure is associated with achieving the objectives.

IBP Comment

Per the researcher's "Response to Review," the existing response of "c" is maintained.

S19. Is subnational expenditure in the sector (including expenditure financed from own-source revenues) reported in *central*/government budget formulation documents (Executive's Budget Proposal or Enacted Budget) or budget execution documents (In-Year Reports or Year-End Report)?

Answer:

d. No, the sector's subnational expenditure is not presented in any central government budget formulation or execution documents.

Source:

The website of the Federal Treasury presents the In-year reports and Year-End report on the Consolidated budgets of subjects of the Russian Federation and budgets of territorial state extra-budgetary funds (subnational expenditure) <http://roskazna.ru/ispolnenie-byudzhetrov/konsolidirovannye-byudzhety-subektov/>

Consolidated budget is the technical term. The consolidated budget of the Russian Federation is a set of budgets of the budget system of the Russian Federation in the relevant territory (except for the budgets of state extra-budgetary funds) without taking into account intergovernmental budgetary transfers between these budgets (article 6 of the Budget code of the Russian Federation).

So in this case the answer will be "d" as the sector's subnational expenditure is not presented in any central government budget formulation or execution documents

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Yes, the sector's subnational expenditure for some (but not all) levels of subnational government is included in at least one central government budget formulation or execution document.

Comments: The website of the Federal Treasury presents the In-year reports and Year-End report on the Consolidated budgets of subjects of the Russian Federation and budgets of territorial state extra-budgetary funds (subnational expenditure) <http://roskazna.ru/ispolnenie-byudzhetrov/konsolidirovannye-byudzhety-subektov/> p. 8 - Education sector's subnational expenditure. The consolidated budget of the Russian Federation and consolidated budget of subjects of the Russian Federation are different terms. Consolidated budget of the Russian Federation consists of consolidated budget of subjects of the Russian Federation and federal budget (article 13 of the Budget code of the Russian Federation). In the Explanatory note to the Bill on the execution of the Federal budget for 2017 <https://sozd.duma.gov.ru/bill/514334-7> Section 5.2 "Execution of federal budget expenditures in the context of state programs of the Russian Federation": Education - pp. 136-150 the information about federal budget execution

Researcher Response

According to the Budget Code, article 132, subsidies to budgets of subjects of the Russian Federation from the Federal budget are qualified as the interbudgetary transfers provided to regional budgets of the Russian Federation.
http://www.consultant.ru/document/cons_doc_LAW_19702/0859896f05c16d5719eafdf624507adf8887f0c7/

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.

S20. Does the central government make publicly available on a website or portal at least one of the key budget documents (Executive's Budget Proposal, Enacted Budget, In-Year Reports, or Year-End Report) prepared by subnational governments?

Answer:

d. No, the sector's subnational expenditure is not presented in any central government budget formulation or execution documents.

Source:

There was the idea that the budget reporting of all the levels should be presented on the single portal of the budget system of the Russian Federation - Electronic budget - <http://budget.gov.ru> - http://budget.gov.ru/epbs/faces/p/Бюджет/Бюджетная%20отчетность?_adf.ctrl-state=w4intbcqt_217@ionId=45 But currently it is not realized.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the sector's subnational expenditure for all levels of subnational government is included in at least one central government budget formulation document and at least one budget execution document.

Comments: The Single Portal of the budget system of the Russian Federation - Electronic budget provides information about budget reporting of all the regions of the Russian Federation. It is possible to find consolidated report of the budget of any region of the Russian Federation and the budget of the territorial state extra-budgetary funds (including Balance of execution of the consolidated budget of the region of the Russian Federation and the budget of the territorial state extra-budgetary fund (f. 0503320), Consolidated statement of financial execution (f. 0503321), Consolidated cash flows statement (f. 0503323)). Use plugs above the table to set necessary criteria. Link:

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%BE%D1%81%D1%82%D1%8C/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%B0%D1%8F%20%D0%BE%D1%82%D1%87%D0%B5%D1%82%D0%BD%D0%BE%D1%81%D1%82%D1%8C%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%BE%D0%B9%20%D1%81%D0%B8%D1%81%D1%82%D0%B5%D0%BC%D1%8B%20%D0%A0%D0%A4?_adf.ctrl-state=qtzunm61v_107@ionId=45 Also, Electronic Budget provides information about expenditure commitments of the regions of the Russian Federation and information about expenditure commitments of municipalities as a part of the regions of the Russian Federation. Use plugs above the table to set necessary criteria. Link:

http://budget.gov.ru/epbs/faces/p/%D0%A0%D0%B5%D0%B3%D0%B8%D0%BE%D0%BD%D1%8B/%D0%A0%D0%B5%D0%B5%D1%81%D1%82%D1%80%D1%8B%20%D1%80%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D0%BD%D1%8B%D1%85%20%D0%BE%D0%B1%D1%8F%D0%B7%D0%B0%D1%82%D0%B5%D0%B1%D1%8C%D1%81%D1%82%D0%B2/%D0%A0%D0%B5%D0%B5%D1%81%D1%82%D1%80%20%D1%80%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D0%BD%D1%8B%D1%85%20%D0%BE%D0%B1%D1%8F%D0%B7%D0%B0%D1%82%D0%B5%D0%BB%D1%8C%D1%81%D1%82%D0%B2%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D0%A0%D0%A4?_adf.ctrl-state=qtzunm61v_212@ionId=45 In addition, Single Portal provides basic information about different region's parameters (including budget and debt information) and some analytics and comparisons with other regions.

Link:
http://budget.gov.ru/epbs/faces/p/%D0%A0%D0%B5%D0%B3%D0%B8%D0%BE%D0%BD%D1%8B/%D0%9F%D0%B0%D1%81%D0%BF%D0%BE%D1%80%D1%82%20%D1%80%D0%B5%D0%B3%D0%B8%D0%BE%D0%BD%D0%B0?_adf.ctrl-state=qtzunm61v_266@ionId=45

Researcher Response

The budget reporting of all the levels were not placed on the Single Portal of budget information on the date of research for this section was completed.

IBP Comment

Per the researcher's "Response to Review," the existing response of "d" is maintained.