

International Budget Project
OPEN BUDGET QUESTIONNAIRE

RUSSIA

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International Budget Project
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International Budget Project OPEN BUDGET QUESTIONNAIRE RUSSIA

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	2006
Budget Summary	2006
Executive's Budget Proposal	2006
Supporting Budget Documents	2006
Citizens Budget	-
Enacted Budget	2005
In-Year Reports	2005
Mid-Year Report	2005
Year-End Report	2004
Audit Report	2003

Table 2. Internet Links for Key Budget Documents

Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced But Not Available to the Public,” “Publicly Available, But Not on the Internet.”

Budget Document	Website
Pre-Budget Statement	http://www.kremlin.ru/appears/2005/05/24/2125_type63373_88533.shtml
Budget Summary	http://www.minfin.ru/budref/budjet2006.pdf (for the first time is published in the form of the collection)
Executive’s Budget Proposal	http://www.minfin.ru/budjet/proj_fz_fedbud.htm http://www.duma.ru/
Supporting Budget Documents	Publicly available, But Not on the Internet
Citizens Budget	Not Produced
Enacted Budget	http://www.minfin.ru/budjet/budj2005.zip http://www1.minfin.ru/budjet/budjet.htm
In-Year Reports	http://www.roskazna.ru/reports/fb.html , www.minfin.ru
Mid-Year Review	http://www.minfin.ru/off_inf/1417.doc
Year-End Report	http://www.duma.ru ; http://www.akdi.ru/gd/proekt/096460GD.SHTM (2003) http://www.roskazna.ru/pubs/9.html http://base.consultant.ru/cons/cgi/online.cgi?req=doc&base=PRJ&n=34678 (2004) This is an updated link for 2004: http://www.akdi.ru/gd/proekt/fz06.HTM
Audit Report	http://www.ach.gov.ru/results/reports/2004.php
Other Documents	http://www.niisp.ru/Files/library/art1/minfin_fin_plan_2006-2008pril.doc http://www.minfin.ru/law/law.htm http://www.consultant.ru/ http://www.akdi.ru/
Relevant Ministries & Departments	http://www.minfin.ru/ http://www.economy.gov.ru/

Table 3. Distribution of Documents Related to the Executive's Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place "Yes" in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public				Yes		
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes		Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark "Yes" if yes, "No" if no, or "NA" if Not Available.</i>						
	Pre-budget	Executive's Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
1. The release date is known at least one month in advance	No	No	No		No	
2. Advance notification of release is sent to users, media	No	No	No		No	
3. Released to public same day as official release to media	Yes	Yes	Yes		No	
4. Available on the Internet free of charge	Yes	Yes	Yes		Yes	
5. Free print copies available, limited distribution	No	Yes	Yes		No	
6. Free print copies available, mass distribution	No	No	No		No	
7. Readily available outside capital and/or big cities ⁺	Yes	Yes	Yes		Yes	
8. Written in more than one language	No	No	No		No	
9. News conference is held to discuss release	Yes	Yes	No		No	

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	No	No	No	No
2. Advance notification of release sent to users, media	No	No	No	No	No
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	No
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	Yes	Yes	Yes
6. Free print copies available, mass distribution	No	No	No	No	No
7. Readily available outside capital/big cities [†]	Yes	Yes	Yes	Yes	Yes
8. Written in more than one language	No	No	No	No	No
9. News conference is held to discuss release	Yes	No	No	No	No

[†]Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked “not applicable/other,” please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive’s Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p style="margin-left: 40px;">a. All expenditures are classified by administrative unit.</p> <p style="margin-left: 40px;">b. Expenditures are classified by administrative unit, but some small units are not shown separately.</p> <p style="margin-left: 40px;">c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</p> <p style="margin-left: 40px;">d. No expenditures classified by administrative unit are presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> 88 percent (110 departments with a budget of around 3,759.9 billion Roubles) of the expenditures are classified by administrative unit (by various ministries, committees, services, agencies, and centers) in the budget for 2006 in the Appendix 10 “the departmental structure of charges of the federal budget for 2006.” Other expenditures are classified in Appendices 11 (top secret) and 12 (confidential) and are not available to the public.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <p style="margin-left: 40px;">a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</p> <p style="margin-left: 40px;">b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</p> <p style="margin-left: 40px;">c. Some, but not all, expenditures are classified by function.</p> <p style="margin-left: 40px;">d. No expenditures classified by function are presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> All expenditures are classified by functional classification in the 2006 budget; refer to Appendix 8: “Distribution of charges of the federal budget on sections and sub-items of functional classification.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “c.”</u> The table “Economic structure of charges on separate sections and sub-items of economic classification” is presented in the supporting budget documentation. It is not accessible on the Internet.</p> <p><u>Peer Reviewer ONE Comment:</u> “C” is the correct answer.</p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “d.” Actually, expenditures are classified by economic classification. It is not compatible with international standards and this information is not disseminated to the public Фсеуфдд</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
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<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher’s response to this question was “a.” According to the budget classification of the Russian Federation, charges are represented by section, sub-item, and target article (a kind of expenditure). Refer to Appendices 10 and 39 of the 2006 budget.</p> <p>Peer Reviewer ONE Comment: Annex 54 lists expenditures for all federal target programs (called also earmarked programs). Program funding comprises 363 601 970,4 thousand Rubles, or about 8/5% of the total budget expenditures (equal to 4 270 114 718,3 Rubles). Therefore, if I understand the question correctly, program-level data are present for less than two thirds of expenditures and the correct answer should be “c.” However, if by the term ‘program’ you mean ‘type of expenditure’ as it is interpreted by the primary respondent, then a is the correct answer.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Multi-year estimates of aggregate expenditure are presented in the Perspective Financial Plan of the Russian Federation for 2006-2008. Refer to Appendix 1.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Multi-year expenditure estimates classified by function are presented in the Perspective Financial Plan of the Russian Federation for 2006 – 2008. Refer to Appendix 5.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All sources of tax revenue are identified individually in the 2006 budget. Refer to Appendix 7 “Receipts of incomes in the federal budget.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Most sources of non-tax revenue are identified individually in the 2006 budget. Refer to Appendix 7 “Receipts of incomes in the federal budget.”</p> <p><u>Peer Reviewer ONE Comment:</u> Property income, sales of services, administrative charges and other non-tax income sources are listed in Annex 7 to the executive budget, but some sources are presented as ‘other’, so the answer “b” is correct.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Multi-year estimates of aggregate revenue are presented in the Perspective Financial Plan of the Russian Federation for 2006 – 2008. Refer to Appendix 1.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, multi-year estimates are presented, but only for some individual sources of revenue. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Multi-year revenue estimates classified into tax and non-tax revenues are presented in the Perspective Financial Plan of the Russian Federation for 2006 – 2008. Refer to Appendices 1-4.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> In Appendix 3 to the financial plan of the Russian Federation, the detailed classification of tax revenues is presented. The non-tax revenues are also presented in detailed classification, but some data on non-tax revenues are aggregated.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). Yes, the data reflect the outstanding debt at the end of the budget year. Yes, the data reflect the outstanding debt at the start of the budget year. No, data on the outstanding debt are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “b.”</u> Articles 80 and 83 in the 2006 budget place a limit on the total borrowings (both internal and external debt) of the Russian Federation for the budget year.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “a.” See Appendix 2 to the Financial plan of the Russian Federation</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?

- a. Yes, interest payments on the debt are presented.
- b. No, interest payments on the debt are not presented.
- c. Not applicable/other (please comment).

a

Citation and/or comment: The information on payment of interest on public debt for the budget year is presented within the functional classification of expenditures.

Appendix 2 to the Financial plan of Russian Federation
(bln.rubl.)

Index	2004 - report	2005		Plan period		
		Approved by budget law	Expected execution	2006	2007	2008
Expenses – total	2 698,87	3 047,90	3 453,90	3 930,96	4 253,66	4 858,38
Including:						
a) percentage	204,73	244,20	233,70	204,30	216,90	2.13,00
б) non- percentage	2494,14	2 803,70	3 220,20	3 726,66	4 036,76	4 645,38

Annex 8 To Federal law "On Federal Budget For 2006"

Interest payments on the state and municipal debt 01 12 202 482 240,3

The financial plan contains preliminary budget data while the budget data is contains more reliable estimates.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: Correct answer, but incorrect reference. See Appendix 2 of the Financial plan of Russian Federation.

13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation and/or comment: The information on internal and external debt is presented in the 2006 budget in Appendices 43-45. Additional information is available on the Ministry of Finance website.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

b

14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

- a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.
- b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
- c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
- d. No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

a

Citation and/or comment:

The researcher's response to this question was "a." The macroeconomic forecast for 2006 is presented in the supporting budgetary documents and some explanation is provided in the explanatory note in the federal budget. Detailed information about the macroeconomic forecast for the 2006-08 period is also available on an official site of the Ministry of Finance (www1.infin.ru) and of the Ministry of Economic Development and Trade:

http://www.economy.gov.ru/wps/portal/!ut/p/cmd/cp/c/6_0_69/ce/7_0_2ES/p/5_0_1BV/pm/H?helpMode=Detail_default.jsp&documentId=1112866569141

Information presented in the website of the Ministry for Economic Development is very informative and this site is mentioned in Table 2 under "Relevant Ministries & Departments."

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be "b." The explanatory note is not presented at the executive's official websites, but could be found on the Internet. The macroeconomic forecast on the Ministry for Economic Development and Trade website is a part of the executive's budget proposal according to legislation but it is not presented on the Ministry of Finance website where the executive's budget proposal is presented.

IBP Comment: IBP editors chose answer "a" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?
- a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.
 - e. Not applicable/other (please comment).

a

Citation and/or comment:

The researcher’s response to this question was “a.” A sensitivity analysis is presented, which evaluates alternative macroeconomic scenarios while formulating both the mid-term financial plan and the federal budget.

Information presented on the Ministry for Economic Development website is very informative and this site is mentioned in Table 2 under “Relevant Ministries & Departments.”

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be “b.” The explanatory note is not presented on the executive’s official websites, but could be found on the Internet. The macroeconomic forecast on the Ministry for Economic Development and Trade website is a part of the executive’s budget proposal according to legislation but it is not presented on the Ministry of Finance website where the executive’s budget proposal is presented.

IBP Comment: IBP editors chose answer “a” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?

- a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on expenditures is not presented.
- e. Not applicable/other (please comment).

c

Citation and/or comment:

The researcher's response to this question was "c." The supporting budget documents and the explanatory note for the federal budget (in the chapter describing functional classification) discuss some budget policy implications including financial implications of these policies.

The explanatory note for the federal budget highlights the impact of key policy proposals on expenditures, but it lacks important details.

Peer Reviewer ONE Comment: A very limited number of policies are discussed, certainly not a sufficient number, and impact simulations and modeling are not used, so the answer can be "d" even though formally "c" is also correct.

Peer Reviewer TWO Comment: A more appropriate response to this question would be "b." The explanatory note for the federal budget highlights the impact of key policy proposals on expenditures.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The explanatory note in the budget provides this information. Refer to the section on revenue, which describes the sources of revenue and explains the main changes in the budget policy and the financial implication of these changes on the revenues.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; display: inline-block; padding: 5px;">b</div>
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Estimates for Years Prior to the Budget Year		
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher’s response to this question was “b.” In the budget for 2005, Appendices 9 and 9.1, “the Departmental structure of charges of the federal budget for 2005” present a departmental classification of almost 88 percent of the budget, i.e. 102 departments with a budget totaling 2,675 billion Roubles.</p> <p>Peer Reviewer ONE Comment: The 2006 executive budget does not contain any classification of or data for the 2005 expenditures, so the correct answer should be “d.” However, the respondent provided correct information about the 2005 budget.</p> <p>Peer Reviewer TWO Comment: There is no such data in the 2006 budget or in the supporting documentation. The answer depends on whether the budget for 2005 could be considered a supporting document or not.</p> <p>IBP Comment: IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. The International Monetary Fund (IMF) <i>Code of Good Practices on Fiscal Transparency</i> recommends that budget documents present data on the two prior-year budgets along with the current-year data. This is an issue that the IMF is increasingly raising with governments in its Reports on the Observance of Standards and Codes (ROSC) reports.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>	

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “a.”</u> The information is available in the budget for 2005 (173-Φ3 from 23.12.04, №84-Φ3 from 05.07.05) in Appendices 7 and 7.1</p> <p><u>Peer Reviewer ONE Comment:</u> See comment to question 18. A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer TWO Comment:</u> There is no such data in the 2006 budget or in supporting documentation. The answer depends on whether the budget for 2005 could be considered a supporting document or not.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. The IMF Code on Good Budget Practices requires that the budget document present data on the two prior-year budgets along with the current-year data. Recently the IMF has begun to take this issue up with governments during the ROSC process.</p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>
<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification for BY-1. No expenditures classified by economic classification are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>

<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “a.”</u> The budget is classified by section, sub-item, and target article (a kind of expenditure). Refer to Appendices 28 and 28.1 in the 2005 budget (173-Φ3 from 23.12.04, №84-Φ3 from 05.07.05).</p> <p><u>Peer Reviewer ONE Comment:</u> Same as question 18, “d.”</p> <p><u>Peer Reviewer TWO Comment:</u> There is no such data in the 2006 budget or in supporting documentation. The answer depends on whether the budget for 2005 could be considered a supporting document or not</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. The IMF Code on Good Budget Practices requires that the budget document present data on the two prior-year budgets along with the current-year data. Recently the IMF has begun to take this issue up with governments during the ROSC process.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?
- a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.
 - b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.
 - c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.
 - d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.
 - e. Not applicable/other (please comment).

d

Citation and/or comment:

The researcher's response to this question was "a."

Peer Reviewer ONE Comment: In the 2006 budget, references are not made to the 2005 data, except for inflation forecast that is made for December 2006 and uses December 2005 as a base period. In the law 'On execution of the 2005 budget,' the updates of the 2005 budget estimates are made, but in the 2006 budget law this information is not included. Therefore, a more appropriate response to this question would be "d."

Peer Reviewer TWO Comment: There is no such data in the 2006 budget or supporting documentation, but it is available on the Internet and also presented to the officials. The answer depends on whether these documents could be considered supporting ones or not.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. The IMF Code on Good Budget Practices requires that the budget document present data on the two prior-year budgets along with the current-year data. Recently the IMF has begun to take this issue up with governments during the ROSC process.

23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?
- a. Yes, such prior-year estimates of aggregate expenditure are presented.
 - b. No, such prior-year estimates of aggregate expenditure are not presented.
 - c. Not applicable/other (please comment).

b

Citation and/or comment:

The researcher's response to this question was "a." The estimates of the aggregate level of expenditure for 2004-2005 are presented in the Perspective Financial Plan of the Russian Federation for 2006 – 2008 in Appendix 2.

Peer Reviewer ONE Comment: Same as question 22, a more appropriate answer would be "b."

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer "b" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. The IMF Code on Good Budget Practices requires that the budget document present data on the two prior-year budgets along with the current-year data. Recently the IMF has begun to take this issue up with governments during the ROSC process.

24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

- a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
- b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
- c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
- d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation and/or comment:

The researcher's response to this question was "a." The expenditure estimates are presented in the Perspective Financial Plan of the Russian Federation for 2006 – 2008. Reports on budget performance, which are part of the appendices to the budget, contain data on budget expenditures, which are classified by administrative units and by functional classification.

Peer Reviewer ONE Comment: See comments to question 23, a more appropriate response to this question would be "d."

Peer Reviewer TWO Comment: The Financial plan of the Russian Federation contains only aggregate data. Reports on budget execution are available on the Internet and they are reviewed by officials in the budget process. The answer depends on whether these documents could be considered supporting documents or not.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. The IMF Code on Good Budget Practices requires that the budget document present data on the two prior-year budgets along with the current-year data. Recently the IMF has begun to take this issue up with governments during the ROSC process.

d

<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There are no actual data for previous years in the budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “c.”</u> The 2005 and 2006 budgets were presented as per a new budget classification system and they are comparable. However, budgets and reports prior to 2005 have other formats and it is difficult to compare them with current budget reports.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. The IMF Code on Good Budget Practices requires that the budget document present data on the two prior-year budgets along with the current-year data. Recently the IMF has begun to take this issue up with governments during the ROSC process.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “a.”</u> Refer to Appendices 6 and 6.1 in the 2005 budget (173-Φ3 from 23.12.04, №84-Φ3 from 05.07.05).</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer TWO Comment:</u> See Appendix 3 to the Financial plan of the Russian Federation.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. The IMF Code on Good Budget Practices requires that the budget document present data on the two prior-year budgets along with the current-year data. Recently the IMF has begun to take this issue up with governments during the ROSC process.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?

- a. All non-tax revenues are identified individually for BY-1.
- b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.
- c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.
- d. No non-tax revenues are identified individually for BY-1.
- e. Not applicable/other (please comment).

d

Citation and/or comment:

The researcher's response to this question was "b." Refer to Appendices 6 and 6.1 of the 2005 budget (173-Φ3 from 23.12.04, №84-Φ3 from 05.07.05).

Peer Reviewer ONE Comment: A more appropriate response to this question would be "d."

Peer Reviewer TWO Comment: See appendix 3 to the Financial plan of the Russian Federation.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. The IMF Code on Good Budget Practices requires that the budget document present data on the two prior-year budgets along with the current-year data. Recently the IMF has begun to take this issue up with governments during the ROSC process.

<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “a.”</u></p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. The IMF Code on Good Budget Practices requires that the budget document present data on the two prior-year budgets along with the current-year data. Recently the IMF has begun to take this issue up with governments during the ROSC process.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate revenue are presented. No, such prior-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “a.”</u> The estimates of aggregate revenue for 2004-2005 are presented in the Perspective Financial Plan of the Russian Federation for 2006 – 2008 in Appendices 1 and 2.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “b.”</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. The IMF Code on Good Budget Practices requires that the budget document present data on the two prior-year budgets along with the current-year data. Recently the IMF has begun to take this issue up with governments during the ROSC process.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

- a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
- c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.
- d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

d

Citation and/or comment:

The researcher's response to this question was "d." The revenue estimates (tax and non-tax revenues) for 2004-2005 are presented in the Perspective Financial Plan for 2006 – 2008. Information on the actual revenues for 2003-04 is also presented.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "d."

Peer Reviewer TWO Comment: A more appropriate response to this question would be "c." See the Financial plan of the Russian Federation. For BY 2004 there are only aggregated estimates of revenues and some additional details

IBP Comment: IBP editors chose answer "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. The IMF Code on Good Budget Practices requires that the budget document present data on the two prior-year budgets along with the current-year data. Recently the IMF has begun to take this issue up with governments during the ROSC process.

<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “d.”</u> The revenues reflect actual outcomes of the year 2003-2004.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “d,” even though information on actual revenues is available for preceding years, but it is not part of the executive budget for 2006.</p> <p><u>Peer Reviewer TWO Comment:</u> The Financial plan of the Russian Federation contains data (but only aggregated) for BY-2.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. The IMF Code on Good Budget Practices requires that the budget document present data on the two prior-year budgets along with the current-year data. Recently the IMF has begun to take this issue up with governments during the ROSC process.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “c.”</u> The executive budget proposal (refer to Annex 51) presents information on the level of debt.</p> <p><u>Peer Reviewer ONE Comment:</u> This is correct, to some extent, because Annex 51-2 provides information on the total amount of external borrowing and this information is broken down by agents and by periods, such as ‘funds used by January 1, 2006’ and ‘funds committed to be used during 2006.’ However, this information does not reflect domestic borrowing and the total government debt is difficult to extract. I would give the answer “d.”</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
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34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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

d

Citation and/or comment:

The researcher's response to this question was "a." The actual outcome of public debt for 2003-2004 is presented. In the Federal Budget for the next year, the information for the next year is reviewed and approved. Information for the previous years, including the debt figures reflecting actual outcomes is presented in supporting budget documentation which includes the reports on execution of the federal budget for the previous years. The report on federal budget for 2004 year execution was presented by the government to the State Duma on 26 August 2005 together with the draft Federal Budget for 2006.

Peer Reviewer ONE Comment: See comment to question 34 and earlier. The budget for 2006 does not include the information to which the respondent is referring. A more appropriate response to this question would be "d." However, there are separate publicly available documents on the government debt, which can be obtained from websites:

http://www1.minfin.ru/domdbt_eng/domdbt_eng.htm

http://www1.minfin.ru/ex_debt/debt.htm

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “c.”</u> Information provided in the explanatory note on sub-items “Transfers to un-appropriated funds” in Appendix 39.</p> <p><u>Researcher Response to Peer Reviewer:</u> The question is not seeking information about the manner in which extra-budgetary funds are created but rather whether information on these funds is provided in the budget documents. The budget documents contain some information on extra budgetary funds, but it lacks important details.</p> <p><u>Peer Reviewer ONE Comment:</u> Separate budget laws are developed and adopted for extra-budgetary funds, for example, law N 171-FZ ‘On the budget of extra-budgetary Mandatory Medical Insurance Fund’. A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “e.” It seems that there was a misinterpretation of terms by the researcher. There are 3 extra-budgetary funds in Russia and their budgets are approved by separate laws with very detailed data, but some aggregated data could also be found in Financial plan of the Russian Federation.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Detailed information on intergovernmental transfers (transfers to the regions) is presented in the appendices to the federal budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “d.”</u> Information on transfers to public corporations is presented for a few corporations but it is inadequate to justify “c.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “b.” See articles 56-59 of the federal law “On federal budget 2006” and the explanatory note to the federal budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “d.”</u> There is no information on subsidies given at below market rates for special activities in the federal budget. Similarly, no information is provided on services provided to individuals or groups at prices below commercial rates.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “b.” See explanatory note to the federal budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Only information on revenues generated by financial assets is presented.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Only information on revenues generated by financial assets is presented</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on expenditure arrears is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher's response to this question was "e."</u> The explanatory note in the budget presents some information for expenditure arrears in the budget year. However, since expenditure arrears are not a significant problem in Russia we have marked this question as "e."</p> <p><u>Peer Reviewer ONE Comment:</u> I would rather say "d" because the budget does not give a full picture of actual arrears which are not significant at the moment, but may once become, and there was a problem with arrears in early 2005, when social benefits were modified.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "e" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">e</div>

<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “c.”</u> Annex 51 of the executive’s budget proposal presents some information on contingent liabilities, which lacks important details.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “b.” See Appendices 50 and 51 to the federal budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher’s response to this question was “d.” Annex 51 of the executive’s budget proposal provides some information on donor assistance. However, sources of donor assistance are not identified individually.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be “a.” See Appendix 51 to the federal budget.</p> <p>IBP Comment: IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher’s response to this question was “c.” Information on tax expenditures is presented, but it lacks important details.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be “b.” See explanatory note to the federal budget.</p> <p>IBP Comment: IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher’s response to this question was “a.” All earmarked revenues “postuplenija, zarezervirovannie dla opredelennih celej” are identified individually. Earmarked revenues include the Stabilization Fund, which is sponsored by oil and oil products revenues and taxes on natural resources extraction.</p> <p>Peer Reviewer ONE Comment: I am aware of no revenues earmarked for any type of expenditures or to support any localities and the like. There are earmarked expenditures, for instance, of the Federal Fund for Co-financing of Social Expenditures (Article 40 of the 2006 budget law) but the revenue sources for such earmarked funds are not transparently earmarked. Therefore, a more appropriate response to this question would be “d.”</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be “e.” There are no earmarked revenues in Russia except for revenues collecting by extra-budgetary funds.</p> <p>IBP Comment: IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> One percent or less of expenditure is dedicated to secret items. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the 2006 budget, approximately 12 percent of the expenditures are confidential/secret.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

The Budget Narrative & Performance Monitoring		
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher’s response to this question was “b.” The relation between the goals of the government and the budget expenditures is described in the explanatory note in the federal budget</p> <p>Peer Reviewer ONE Comment: The level of explanation is such that I would give the response “c.”</p> <p>Peer Reviewer TWO Comment: The explanatory note is not included in official publications of the budget proposal on the Internet, but it could easily be found on the Internet.</p> <p>IBP Comment: IBP editors chose answer “b” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>	

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See budget summary: http://www1.minfin.ru/budref/budjet2006.pdf (pp. 21-28)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: 0 auto;">d</div>
<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> These indicators could be found in reports of ministries and agencies.</p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: 0 auto;">d</div>
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: 0 auto;">d</div>

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

Additional Key Information for Budget Analysis & Monitoring	
<i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The tax rates and terms of payments for the majority of sources of receipts is presented on the official sites of the Ministry of Finance (available at http://www.minfin.ru/law/law.htm) and of the federal tax service of the Russian Federation (available at http://www.nalog.ru/index.php?topic=nalzak).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	a
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	d

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Appendix 51 to the federal budget 2006 and the explanatory note to the federal budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: 0 auto;">b</div>
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: 0 auto;">d</div>
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In August 2005, the Ministry of Finance for the first time published a report describing the budgetary policy of the Russian Federation. Refer to the budgetary policy of 2006-2008, available at: http://www.minfin.ru/budref/budjet2006.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: 0 auto;">b</div>

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “d.”</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “b.” The description of budgetary policy of 2006-2008 could to some extent be considered a citizen budget. Available at: http://www.minfin.ru/budref/budjet2006.pdf,</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>. The IBP survey does not allow a summary/general description of the budget to be accepted as a citizens budget.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher’s response to this question was “a.” The concepts and terms used in the budget are defined in the Budget Code of the Russian Federation.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: A more appropriate response to this question would be “b.” The Budget Code, in turn, provides rather technical, not non-technical, definitions.</p> <p>IBP Comment: IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>63. Does the executive make available to the public a summary of the budget process?</p> <ol style="list-style-type: none"> Yes, it includes a summary of the budget process that is very informative. Yes, it includes a summary of the budget process that is somewhat informative. Yes, but the summary of the budget process is not very informative. No, it does not include a summary of the budget process. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher’s response to this question was “a.” A summary of the budget process is available on the official website of the government of the Russian Federation. See: http://www.duma.gov.ru/index.jsp?t=parlib1/home.htm. And on the Ministry of Finance site.</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “b” because the parliamentary process of setting up the final expenditure amounts is not explained and monitored well.</p> <p>Peer Reviewer TWO Comment: The above reference describes the discussion and readings of the budget proposal in the Duma (Parliament) and thus it is incorrect. It is possible to obtain the information about the budget process at: http://www.minfin.ru/budjet/proj_fz_fedbud.htm (proposal) http://www.roskazna.ru/reports/fb.html (execution) http://www.ach.gov.ru/results/reports/2004.php (control over execution and audit)</p> <p>IBP Comment: IBP editors chose answer “a” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>64. Do citizens have the right in law to access government information, including budget information?</p> <ol style="list-style-type: none"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. No, the right to access government information has not been codified into law, or this right does not include access to budget information. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Federal laws “About the information, information and protection of the information” (№24-FZ 20.02.1995), “About the order of coverage of activity of bodies of the government in public funds of the mass information” (№7-FZ 13.01.1995), and “About mass media” (№ 2124-1 27.12.1991).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>65. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ol style="list-style-type: none"> In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. In practice, no highly disaggregated expenditure information is available. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>66. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none">a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.d. In practice, no highly disaggregated non-financial expenditure information is available.e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 10px auto; text-align: center; line-height: 30px;">d</div>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>67. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Budget Code of the Russian Federation (Chapter 22) sets the timetable for formulating the budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A summary of the budget process for 2006 was enacted and published in “the Set of Statutory Acts of the Russian Federation”, 21.03.2005, № 12, p. 1041. Available at: http://www.government.ru/data/structdoc.html?he_id=729&do_id=1842</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The daily official news from the government sessions including the budget process, press releases, and speeches, can be found on the Internet at the official website of the government of the Russian Federation (http://www.government.ru/)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>70. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Since 6/8/2005 the Ministry of Finance has initiated this exercise. Refer to: http://www.duma.gov.ru/index.jsp?t=news/index.jsp</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>71. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Ministry of Finance sometimes holds some consultations with non-state expert institutions.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>72. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The pre-budget statement for 2006 was released to the public on 24.05.2005. See: http://www.kremlin.ru/appears/2005/05/24/2125_type6373_88533.shtml</p> <p>Similarly, the pre-budget statement for 2005 was released on 12.07.2004.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>73. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The pre-budget statement does not include a statement of the executive’s economic and fiscal policy plans for BY+1 and BY+2. The pre-budget statement also does not present key economic assumptions, such as the projected rate of GDP growth, the rate of employment and unemployment, the current account, and the inflation and interest rates. In fact, the pre-budget statement is a declaration of strategic goals.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>74. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The pre-budget statement provides information on the basic priorities of the budgetary expenditures for the forthcoming year, without specifying expenditures concretely.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

Legislative Approval of the Budget	
<p>75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to Article 194 of the Budget Code, the budget is required to be presented to the Duma by August 26 every year.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>76. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Council of Federation undertakes parliamentary hearings in "round table meetings" and other such forums in which testimony from the executive branch and the public is heard. On 9/15/2004, the Budget Committee of the Council of Federation held parliamentary public hearings for the 2005 budget, which was attended by the minister of finance (http://council.gov.ru/zd/parlsl.htm).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>77. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “b.”</u> Since 2005 such hearings are held, covering key administrative units, in which testimony from the executive branch is heard (the information was widely in mass media in 2005)</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “d” because testimonies from the executive branches are held on special issues rather than on each department/branch’s budget.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>78. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Stenograms of all these sessions are available at http://www.duma.ru</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ul style="list-style-type: none"> a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response. b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely. c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely. d. The executive responds selectively or ignores such legislative requests. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> Yes, the legislature is provided extensive information on all spending on secret items. Yes, the legislature is provided information on spending on secret items, but some details are excluded. Yes, the legislature is provided some information on spending on secret items, but it lacks important details. No, the legislature is provided no information on secret items. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “a.”</u></p> <p><u>Peer Reviewer ONE Comment:</u> It is hard for me to judge how extensive this information is.</p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “b.” According to the Budget code, additional materials to the secret articles are available only for chairmen of the lower and upper assemblies (quantitative estimates are available to all members of the legal assembly).</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries. The provisions in the Russian budget indicate that some information on secret items is provided to the legislature but in practice it is difficult to gauge whether this information is extensive or not.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> Yes, the legislature has unlimited authority to amend the budget. Yes, the legislature has authority to amend the budget, with some limitations. Yes, the legislature has authority to amend the budget, but its authority is very limited. No, the legislature does not have any authority to amend the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The State Duma has no right to increase revenues or deficits in the federal budget without executive approval (Article 201 of the Budget Code).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
Executive's Implementation of the Budget	
<p>84. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Monthly reports are published by functional classification (refer to http://www.roskazna.ru/reports/fbrf).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>85. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In-year reports describe all expenditures by functional classification.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>86. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In-year reports on actual revenue are presented monthly on the official site of the federal exchequer.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>88. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>89. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>90. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information under loans is placed on the Ministry of Finance website, available at: http://www.minfin.ru/domdbt/omraudorta2005.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>91. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to: http://www.minfin.ru/domdbt/sd.htm and http://www.minfin.ru/08.htm There is no monthly-updated information on external debt and the information provided lacks important details on domestic debt.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>92. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The quarterly reports on the execution of the federal budget is presented on April 1, July 1, and October 1 each year, no later than 45 days after the end of the reporting period.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>93. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to: http://www.economy.gov.ru/wps/portal!/ut/p.cmd/cp.c/6_0_69/.ce/7_0_2ES/.p/5_0_1BV/.pm/H?helpMode=Detail_default.jsp&documentId=1123229552188 http://www.economy.gov.ru/wps/portal!/ut/p.cmd/cp.c/6_0_69/.ce/7_0_2ES/.p/5_0_1BV/.pm/H?helpMode=Detail_default.jsp&documentId=1122472189719 http://www.economy.gov.ru/wps/portal!/ut/p.cmd/cp.c/6_0_69/.ce/7_0_2ES/.p/5_0_1BV/.pm/H?helpMode=Detail_default.jsp&documentId=1122472423203 http://www.economy.gov.ru/wps/portal!/ut/p.cmd/cp.c/6_0_69/.ce/7_0_2ES/.p/5_0_1BV/.pm/H?helpMode=Detail_default.jsp&documentId=1122472679344</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
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<p>94. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “b.”</u> In Russia, the executive revises the first six month estimates based on actual figures and also changes the subsequent six month estimates based on the first six months performance. The report on execution of the federal budget for January-June 2006 is presented and the explanatory note to the report is presented. The Ministry of Finance does not provide detailed reports, and some reasons for changes are not explained. See: http://www.minfin.ru/off_inf/1417.doc</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “d.” There are no updated estimates in mid-year report.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>95. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> The mid-year review includes program-level detail for expenditures. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). The mid-year review includes only departmental totals (or functional totals). The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The mid-year review includes functional totals (section and sub-item). See : http://www.roskazna.ru/store/reports_file6.xls</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “b.”</u> In Russia, the executive revises the first six month estimates based on actual figures and also change the subsequent six month estimates based on the first six months performance. Main reasons of changes of revenues are presented in the explanatory note for the report on execution of the federal budget for January-June 2006. See: (http://www.minfin.ru/off_inf/1417.doc)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “d.” There are no updated estimates for budget year.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">b</div>
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97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?

- a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
- b. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
- c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
- d. No, the executive shifts funds between administrative units without seeking input from the legislature.
- e. Not applicable/other (please comment).

Citation and/or comment:

The researcher's response to this question was "a." The head of the Ministry of Finance has the exclusive right to authorize shifting of funds between sections, sub-items, and articles of functional and economic classifications, within an overall limit of 10 percent of the approved expenditures.

Peer Reviewer ONE Comment: The comment is correct and therefore the answer should be "d," but the limit for such shifting is set.

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer "a" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*. This question should be answered based on whether or not the executive seeks permission of the legislature before shifting funds that it is not allowed to shift under law. Therefore, if the public finance law allows the executive to shift funds up to a limit of 10 percent without seeking permission of the legislature then the conditions for an answer "a" have been met.

a

98. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation and/or comment:

The researcher's response to this question was "b." During the last four years, the Ministry of Economic Development and Trade presented quarterly results of monitoring of state purchases and the cases of corruption in the procurement system. Refer to:

http://top-xango.rbc.ru/index.shtml?news/policy/2005/06/09/09120158_bod.shtml

<http://www.roskazna.ru/concurs.html>

Peer Reviewer ONE Comment: Formally, a lot of procurement is organized on a competitive basis, but in practice it is known that many competitions are set up in advance and become a formality. While it is difficult to prove this without investigations, I would mark "d" here.

Peer Reviewer TWO Comment: A more appropriate response to this question would be "d." Although there were no much reported examples of irregularities, the procurement process was not competitive in practice, and there were large examples of corruption, kickbacks etc.

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries. Russia is ranked 126 out of 158 countries in Transparency International's Global Corruption Perception Index 2005.

d

<p>99. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to article 232 of the budgetary code of the Russian Federation, modifications and additions to the budget are accepted by the state if the actual revenue exceeds the budgeted revenue by more than 10 percent during the quarterly and half yearly reviews. The Duma reviews the changes through an extraordinary “order” within 15 days of the in-year reviews in three readings.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>100. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budgets are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budgets are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The supplemental budget in 2005 approved eight percent increases in the budgeted revenue. Similarly, the supplemental changes in 2004 amounted to four percent and in 2003 to three percent of the enacted budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

d

Citation and/or comment: According to Articles 81-82 of the Budget Code, reserve funds in the federal budget are restricted to a share (determined by regulatory (executive) authorities) of the approved total budgeted expenditure. The reserve funds are set up by normative legal acts of the government. The enforcement authority reports on a quarterly basis to the regulatory authority on any expenditure incurred through the reserve funds.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

Executive's Year-End Report and the Supreme Audit Institution	
<p>102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> a. Reports are released six months or less after the end of the fiscal year. b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year. c. Reports are released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Ministry of Finance started publishing a report on the execution of the federal budget for 2003 to a wide range of users. This report was published in November 2004.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Accounts Chamber of the Russian Federation undertook an audit of the annual report for 2003, results of which are available on the website of the Accounts Chamber at: http://www.ach.gov.ru/results/reports/2004-2.php.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher’s response to this question was “b.” The information is presented in the explanatory note to the budget execution report published by the Ministry of Finance. Refer to “Execution of the federal budget 2003.”</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.”</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>105. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report, or another document released to the public by the executive (please specify below)?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information is presented in the explanatory note to the budget execution report published by the Ministry of Finance. Refer to “Execution of the federal budget 2003.”</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information is presented in the explanatory note to the budget execution report published by the Ministry of Finance. Refer to “Execution of the federal budget 2003.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget execution report “Execution of the federal budget 2003” published by the Ministry of Finance consists of a section ‘Macroeconomic conditions of execution of the federal budget in 2003,’ which has some information on this issue. However, the section does not explain the difference between the original macroeconomic forecast for the budget year and the actual outcome. The explanatory note to the report also provides some information on this issue.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> No such explanation is presented</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> No such explanation is presented</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Some information on expenditures incurred by various “economic categories” of citizens is presented.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A budget execution report on extra-budgetary funds is published and presented to the Federal Assembly.</p> <p><u>Peer Reviewer ONE Comment:</u> This information is presented in separate laws. It is available, but it is not part of the budget law, therefore a more appropriate response to this question would be “d,” formally. But on substance, “b” is correct.</p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “b.” Execution of extra-budgetary funds is being approved by federal laws.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In May 2005, the Accounts Chamber of the Russian Federation examined the budget execution report for 2003 and presented its findings to the Duma. The findings are available at: http://www.ach.gov.ru</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditures representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, or the reports have not been released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. All of these audit reports include an executive summary. b. Most of these reports include an executive summary. c. Some of these reports include an executive summary. d. None of these audit reports include an executive summary, or such reports are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>115. 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?</p> <ul style="list-style-type: none"> 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 they are removed. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The chairman, the deputy chairman, and the auditors of the Accounts Chamber are independent authorities and can only be removed from their post by the chamber of the Federal Assembly that appointed them.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Accounts Chamber publishes audit reports of extra-budgetary funds on its website (http://www.ach.gov.ru). One such report on the pension fund is available at: http://www.ach.gov.ru/bulletins/2005/2-1.php and a report on the obligatory medical insurance fund is available at: http://www.ach.gov.ru/bulletins/2005/1-7.php</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Accounts Chamber exercises control over the execution of the federal budget based on the principles of legality, regularity, objectivity, independence and openness according to the federal law. The Accounts Chamber possesses organizational and functional independence within the limits of the objectives determined by the effective legislation of the Russian Federation.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>118. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget of the Audit Chamber is determined by the legislature, and the funding level is broadly consistent with the resources that the Audit Chamber requires to fulfill its mandate. The Chairman of the Accounts Chamber submits its budget to the State Duma, which is included by the Ministry of Finance in the budget proposal and reported separately. The budget subsidies for the upkeep of the Accounts Chamber cannot be reduced during finance year.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Commission of the Council of Federation and the Committee of the State Duma review reports issued by the Audit Chamber. See: http://council.gov.ru/sostav/kom/kom548.htm</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

120. 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?

- a. Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. Yes, the executive reports publicly on most audit findings.
- c. Yes, the executive reports publicly on some audit findings.
- d. No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

c

Citation and/or comment:

The researcher's response to this question was "c." The website of the Accounts Chamber of the Russian Federation presents many reports (as mentioned in the previous comment). See examples below.

The control of the formation and execution of revenues actions:

<http://www.ach.gov.ru/results/01.php>

Reports on control actions of accounting chamber of the Russian Federation:

<http://www.ach.gov.ru/results/control.php>

Report on the results of check of observance of the legislation of the Russian Federation in privatization of the Taganrog metal enterprise:

<http://www.ach.gov.ru/results/02/1.php>

Report about the results of check of legality and expediency of use of means of the federal budget and unappropriated means, and also a management efficiency and orders the federal property in the State grain inspection at the Government of the Russian Federation for 1999 and 9 months 2000:

<http://www.ach.gov.ru/results/05/arch/1.rtf>

The measures undertaken are presented there but they lack important details on the final results of these measures.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be "d."

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>121. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “b.”</u> Available at: http://www.ach.gov.ru/results/reports/2004.php. These reports do not describe the executive’s response to the audit</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “d.” These reports describe recommendations given SAI to executive’s but do not describe their response.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?

- a. Yes, legislators are provided with detailed audit reports related to national security and other secret programs.
- b. Yes, legislators are provided audit reports on secret items, but some details are excluded.
- c. Yes, legislators are provided audit reports on secret items, but they lack important details.
- d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).
- e. Not applicable/other (please comment).

Citation and/or comment:

The researcher's response to this question was "a." Audit reports on secret/classified programs are presented to both Houses of the Federal Assembly of the Russian Federation in closed meetings.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: Only chairmen of the upper and lower houses and special commissions are provided with detailed reports on secret items (see article 209 of the Budget Code), so I am not sure what answer from the abovementioned could be considered as an appropriate one.

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d