International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Russia, September 2009

This questionnaire was completed by:

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International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

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Section One: The Availability of Budget Documents
### Table 1. Budget Year of Documents Used in Completing the Questionnaire

<table>
<thead>
<tr>
<th>Budget Documents Used in Completing the Questionnaire</th>
<th>Budget Year Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>2010-2012</td>
</tr>
<tr>
<td>Budget Summary</td>
<td>Not Available</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>2009-2011</td>
</tr>
<tr>
<td>Supporting Budget Documents</td>
<td>2009-2011</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not Available</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>2009-2011</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>2009</td>
</tr>
<tr>
<td>Mid-Year Report</td>
<td>Not Available</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>2008</td>
</tr>
<tr>
<td>Audit Report</td>
<td>2007</td>
</tr>
<tr>
<td>Budget Document</td>
<td>Full Title, Date, and Internet Link</td>
</tr>
<tr>
<td>------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Budget Summary</td>
<td>Not produced</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not produced</td>
</tr>
</tbody>
</table>
| In-Year Reports | Tentative estimation of execution of the federal budget
14.05.2009. The estimation of execution of the federal budget for January-April, 2009
The Report On Execution Of The Budget
http://www.roskazna.ru/reports/fb.html
01.09.2009
http://www.roskazna.ru/store/reports_file436.xls
01.08.2009
http://www.roskazna.ru/store/reports_file433.xls
01.07.2009
http://www.roskazna.ru/store/reports_file426.xls
01.06.2009
http://www.roskazna.ru/store/reports_file422.xls
01.05.2009 http://www.roskazna.ru/store/reports_file418.xls
01.04.2009.
http://www.roskazna.ru/store/reports_file417.xls
01.03.2009 http://www.roskazna.ru/store/reports_file412.XLS
01.01.2009 http://www.roskazna.ru/store/reports_file406.xls |
<table>
<thead>
<tr>
<th>Mid-Year Review</th>
<th>Produced but Not Available to the Public</th>
</tr>
</thead>
</table>
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

<table>
<thead>
<tr>
<th>DISTRIBUTION OF BUDGET DOCUMENTS</th>
<th>Pre-budget</th>
<th>Executive’s Budget Proposal</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Main document</td>
<td>Budget summary*</td>
</tr>
<tr>
<td>A. Not produced, even for internal purposes</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

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?

<table>
<thead>
<tr>
<th>Pre-budget</th>
<th>Executive’s Budget Proposal</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Main document</td>
<td>Budget summary*</td>
</tr>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Advance notification of release is sent to users, media</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>6. Free print copies available, mass distribution</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>7. Readily available outside capital and/or big cities+</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>8. Written in more than one language</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>9. News conference is held to discuss release</td>
<td>No</td>
<td>Yes</td>
</tr>
</tbody>
</table>

*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

<table>
<thead>
<tr>
<th>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</th>
<th>Enacted budget</th>
<th>In-year reports</th>
<th>Mid-year review</th>
<th>Year-end report</th>
<th>Audit report</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Not produced, even for internal purposes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
<td></td>
<td></td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

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?

<table>
<thead>
<tr>
<th>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?</th>
<th>Enacted budget</th>
<th>In-year reports</th>
<th>Mid-year review</th>
<th>Year-end report</th>
<th>Audit report</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>Yes</td>
<td>Yes</td>
<td>NA</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Advance notification of release sent to users, media</td>
<td>No</td>
<td>Yes</td>
<td>NA</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>Yes</td>
<td>Yes</td>
<td>NA</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>Yes</td>
<td>Yes</td>
<td>NA</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
<td>Yes</td>
<td>No</td>
<td>NA</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>6. Free print copies available, mass distribution</td>
<td>No</td>
<td>No</td>
<td>NA</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>7. Readily available outside capital/big cities*</td>
<td>Yes</td>
<td>Yes</td>
<td>NA</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>8. Written in more than one language</td>
<td>No</td>
<td>No</td>
<td>NA</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>9. News conference is held to discuss release</td>
<td>Yes</td>
<td>No</td>
<td>NA</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

*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

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.
## The Executive’s Budget Proposal
### Estimates for the Budget Year and Beyond

<table>
<thead>
<tr>
<th>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)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. All expenditures are classified by administrative unit.</td>
</tr>
<tr>
<td>b. Expenditures are classified by administrative unit, but some small units are not shown separately.</td>
</tr>
<tr>
<td>c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</td>
</tr>
<tr>
<td>d. No expenditures classified by administrative unit are presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

### Citation:
According to art.7 p.19 of The Project of The Federal Budget for 2009-2011, expenditures are classified by administrative unit: for 2009 – according to appendices 6, 7 (confidentially) and 8 (top secret); on 2010-2011 – according to appendices 9, 10 (confidentially) and 11 (top secret). All expenditures are classified by administrative unit, see appendix 7 to The Explanatory Note to Parameters of the project of the federal budget for 2009 and for the period till 2010-2011.

### Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

   a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
   b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by function.
   d. No expenditures classified by function are presented.
   e. Not applicable/other (please comment).

Citation:
According to art.7 p.19 of The Project of the Federal Budget for 2009-2011, expenditures are classified by functional classification: for 2009-2011 – according to appendices 12, 13 (confidentially). The State Defensive Order is presented at appendix 14 (confidentially). All expenditures are classified by functional classification, see appendix 4 to The Explanatory Note To Parameters of the project Of the federal budget for 2009 and for the period till 2010-2011.

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?

   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).

   Citation:
   The information by economic classification is presented in the Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011. In the Budget Code, economic classification is called “classification of operations in public sector”:
   - salaries;
   - payment of works, services;
   - service of the state (municipal) duty;
   - gratuitous transfers to the organizations;
   - gratuitous transfers to budgets;
   - social care;
   - expenditures on operations with actives;
   - other

   Comment:

   Researcher Response to this Question was “c”

   Peer Reviewer One Comment:

   Peer Reviewer Two Comment: A more appropriate response to this question would be “b” since all expenditures are classified by type of operations (see above), which is a version of economic classification used in Russia.

   Researcher Response: I suggest the answer should remain as I indicated in the questionnaire “c.” The choice of the answer is defined by the fact that in the executive’s budget proposal no expenditures classified by economic classification are presented. Some information about expenditures classified by economic classification is presented in the Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011.

   IBP Comment: IBP editors chose answer “c.” The Explanatory Note is a supporting budget document so it may be considered but it still does not sound as if ALL expenditures are presented by economic classification so a “b” response would not be appropriate.
4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?

   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).

Citation:
According to art.7 of The Project of the Federal Budget for 2009-2011, expenditures are classified by section, subitem, target article, and kind of expenditure: for 2009-2011 – according to appendices 12, 13 (confidentially); the Federal programs for 2009-2011 – according to appendices 15, 16 (confidentially), 17 (top secret).

Comment:

Researcher Response to this Question was “a”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “b.” Not all expenditures of the government are combined in programs. I think there was a misinterpretation here since all program expenditures are presented in the budget, but the question, as I understood it, asked whether all expenditures are program-based and presented in the budget.

Researcher Response: The most appropriate answer is “a,” as the term “program” refers to any level of detail below an administrative unit, such as a ministry or department.

IBP Comment: IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.
<table>
<thead>
<tr>
<th>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)?</th>
<th>a</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, multi-year estimates of aggregate expenditure are presented.</td>
<td></td>
</tr>
<tr>
<td>b. No, multi-year estimates of aggregate expenditure are not presented.</td>
<td></td>
</tr>
<tr>
<td>c. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**
The Project of the Federal Budget for 2009-2011 is the three-year budget of the country.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>6.</th>
<th>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)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</td>
</tr>
<tr>
<td>c.</td>
<td>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.</td>
</tr>
<tr>
<td>d.</td>
<td>No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
According to art.7 p.19 of The Project of The Federal Budget for 2009-2011, expenditures are classified by administrative unit: for 2009 – according to appendices 6, 7 (confidentially) and 8 (top secret); on 2010 - 2011 – according to appendices 9, 10 (confidentially) and 11 (top secret). Detailed information by administrative units is presented in the Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period till 2010-2011.

According to art.7 p.19 of The Project of the Federal Budget for 2009-2011, expenditures are classified by functional classification: for 2009-2011 – according to appendices 12, 13 (confidentially). The State Defensive Order is presented at appendix 14 (confidentially)

**Comment:**

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:** A more appropriate response to this question would not be “a” for the Executive’s Budget Proposal for 2009-2011.

At the same time the Executive’s Budget Proposal for 2010-2012 (submitted to Parliament on September 30th 2009) represents significant changes since 2008 (see The Project of the Federal Budget for 2010 and for the Period till 2011-2012): multi-year estimates are presented only for aggregate expenditure.

For the Executive’s Budget Proposal for 2010-2012 a more appropriate response to this question would be “d.”

**Peer Reviewer Two Comment:**

**Researcher Response:** The answer is “a” because multi-year expenditure estimates are presented for expenditure classification by functional and administrative unit.

**IBP Comment:** IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.
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?

   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).

Citation:
All sources of tax revenue are identified individually in the Project of the budget for 2009-2011 in appendices 1,2 to The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011 (Appendix 1: Receipts of incomes in the federal budget in 2009 and for the period till 2010-2011. Appendix 2: Forecast of receipt of incomes of the federal budget for 2008-2010 in view of formation of oil-and-gas incomes).

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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?

   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).

Citation:
All sources of non-tax revenue (by sub-articles, including property income, sales of goods and services) are identified individually in the Project of the budget for 2009-2011 in appendices 1 and 2 to The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011 (Appendix 1: Receipts of incomes in the federal budget in 2009 and for the period till 2010-2011. Appendix 2: Forecast of receipt of incomes of the federal budget for 2008-2010 in view of formation of oil-and-gas incomes).

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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)?

   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).

Citation:
The Project of the Federal Budget for 2009-2011 is the three-year budget of the country. Tax and non-tax revenue (by sub-articles, including property income, sales of goods and services) are identified individually in the Project of the budget for 2009-2011, in appendices 1 and 2 to The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011 (Appendix 1: Receipts of incomes in the federal budget in 2009 and for the period till 2010-2011. Appendix 2: Forecast of receipt of incomes of the federal budget for 2008-2010 in view of formation of oil-and-gas incomes).

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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)?

a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).

b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.

c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.

d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.

e. Not applicable/other (please comment).

Citation:
The Project of the Federal Budget for 2009-2011 is the three-year budget of the country. Tax and non-tax revenues (by sub-articles, including property income, sales of goods and services) are identified individually in the Project of the budget for 2009-2011 in appendices 1 and 2 to The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011 (Appendix 1: Receipts of incomes in the federal budget in 2009 and for the period till 2010-2011. Appendix 2: Forecast of receipt of incomes of the federal budget for 2008-2010 in view of formation of oil-and-gas incomes).

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

   a. 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).
   b. Yes, the data reflect the outstanding debt at the end of the budget year.
   c. Yes, the data reflect the outstanding debt at the start of the budget year.
   d. No, data on the outstanding debt are not presented.
   e. Not applicable/other (please comment).

Citation:
Article 1 of The Project of the budget for 2009-2011 defines the top limit of the state internal and external duty of the Russian Federation at the beginning and end of each year 2009-2011. Information about debt is presented in the The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011, table 5, p.12-13.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</td>
<td>a</td>
</tr>
<tr>
<td>a. Yes, interest payments on the debt are presented.</td>
<td>a</td>
</tr>
<tr>
<td>b. No, interest payments on the debt are not presented.</td>
<td>a</td>
</tr>
<tr>
<td>c. Not applicable/other (please comment).</td>
<td>a</td>
</tr>
</tbody>
</table>

Citation:
The information about interests payments on the debt for the budget year is presented on functional classification of expenditures. The Project Of The Federal Budget:
Year | 2009 | 2010 | 2011 |
---|---|---|---|
Total amt, bn roubles | 198,0 | 233,9 | 308,1 |

The description is presented in The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-11, pp.59-62, appendix 6

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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:**
   The program of the state internal loans is approved according to art.16 of The Project of the Federal Budget, appendix 21.
   The program of the state external loans is approved according to art.17 of The Project of the Federal Budget, appendix 23
   Additional information is presented in the The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011.

   **Comment:**

   **Peer Reviewer One Comment:**
   
   **Peer Reviewer Two Comment:**
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).

Citation:
Macroeconomic forecasts are presented in art.1 of The Project of the budget (inflation, real GDP growth) and in The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011 (table 1, p.9 The basic macroeconomic parameters for 2008-2011.)
The detailed forecasts for social–economic development of the Russian Federation for 2009-2011 (the price for oil (Urals), Consumer price index, Gross national product billion rbl., rate of growth, %, Dollar exchange rate (mid-annual), Export of goods, Import of the goods, Production of industry , Production of an agriculture, Turn of retail trade, Investments into a fixed capital, Real incomes of the population and others) are presented at the web-site of the Ministry of economic development and trade (August, 2008 http://www.economy.gov.ru/wps/wcm/myconnect/economylib/mert/welcome/economy/macroeconomy/administmanagementdirect/doc1219319991073)

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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).

Citation:
Different macroeconomic assumptions on the budget, including expenditures, revenues, and debt, are presented in The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011. The factorial analysis of a deviation of the forecast of revenues of the budget in comparison with expected execution of the budget (tables 7, 9, 11) is included, with quantitative estimates.
Detailed information (the price for oil (Urals), Consumer price index, Gross national product billion rbl., rate of growth, %, Dollar exchange rate (mid-annual), Export of goods, Import of the goods, Production of industry, Production of an agriculture, Turn of retail trade, Investments into a fixed capital, Real incomes of the population and others) is presented at the web-site of the Ministry of economic development and trade (August, 2008 http://www.economy.gov.ru/wps/wcm/myconnect/economylib/mert/welcome/economy/macroeconomy/administmanagementdirect/doc1219319991073)

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
<table>
<thead>
<tr>
<th>16.</th>
<th>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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, information on the impact of policy proposals on expenditures is not presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**
Information about policy proposals and expenditures for 2008-2010 year by functional classification is presented in The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011. See appendix 4, column 7, and appendix 7, column 6 to The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

b
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?

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).

Citation:
The description is presented in The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2008 p.14-33, appendix 6 (Estimation of the changing revenues of the federal budget in 2009-2011 in connection with the changing of the tax and budgetary legislation).

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
<table>
<thead>
<tr>
<th>Estimates for Years Prior to the Budget Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>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)?</td>
</tr>
<tr>
<td>a. All expenditures are classified by administrative unit for BY-1.</td>
</tr>
<tr>
<td>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</td>
</tr>
<tr>
<td>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</td>
</tr>
<tr>
<td>d. No expenditures classified by administrative unit are presented for BY-1.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
All expenditures are classified by administrative unit for BY-1. See appendix 7 of The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011. These data are available in reports outside the executive’s budget - in appendix 1 of the Execution of the federal budget and budgets of budgetary system of the Russian Federation in 2008 that was released in April 2009.


**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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?

   a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.
   b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by function for BY-1.
   d. No expenditures classified by function are presented for BY-1.
   e. Not applicable/other (please comment).

Citation:
All expenditures are classified by functional classification for BY-1, see:
- appendix 4, The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011;
- appendix 2, Execution of the federal budget and budgets of budgetary system of the Russian Federation in 2008
Also, all expenditures are classified by function classification for BY-1 in appendix 7 of The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011.

These data are available in reports outside the executive’s budget - in appendix 2 of the Execution of the federal budget and budgetary system of the Russian Federation in 2008 that was released in April 2009

Comment:

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose answer “b” to maintain consistency with the criteria used for selecting answers across countries.
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?

   a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
   b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by economic classification for BY-1.
   d. No expenditures classified by economic classification are presented for BY-1.
   e. Not applicable/other (please comment).

Citation:
No expenditures classified by economic classification are presented for BY-1 in the executive’s budget proposal for 2009-2011

Comment:

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “e.” I have a doubt of which option to choose here. BY-1 is not part of the budget; the question here is how we define “any supporting document.” If we consider only explanatory notes / appendixes to budget, the answer is “d.” But information about BY-1 is presented at the related budget policy web-site of the Ministry of Finance. For practical reasons there's not much sense in reproducing the same information again in a budget.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire “d.”

**IBP Comment:** IBP editors chose answer “d” since the question is concerned with information presented in the executive’s budget proposal and supporting documents only. Information presented in other places cannot be used to answer this question.
<table>
<thead>
<tr>
<th>21.</th>
<th>Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Program-level expenditure data are presented for all expenditures for BY-1.</td>
</tr>
<tr>
<td>b.</td>
<td>Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</td>
</tr>
<tr>
<td>c.</td>
<td>Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</td>
</tr>
<tr>
<td>d.</td>
<td>No program-level expenditure data are presented for BY-1.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
No program-level expenditure data are presented for BY-1 in the executive's budget for 2009-2011

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>22.</th>
<th>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)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</td>
</tr>
<tr>
<td>b.</td>
<td>All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</td>
</tr>
<tr>
<td>c.</td>
<td>Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</td>
</tr>
<tr>
<td>d.</td>
<td>The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
In the executive’s budget proposal for 2009-2011 actual data on July, 1st, 2008 are reflected in the expenditure estimates by function classification of the 2008 year in appendix 4 to the Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011 All BY-1 estimates have been updated from the original enacted levels to reflect six months of actual expenditure.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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).

Citation:
Such prior-year estimates of aggregate expenditure are presented in reports outside the executive’s budget - in appendices 6, 7, 8 (2004-2008, annual report) and appendix 10 (2005-2008, monthly report). Execution of the federal budget and budgets of budgetary system of the Russian Federation in 2008:

Comment:

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “b.” The document “Execution of the Federal Budget and Budgets of Budgetary System of the Russian Federation in 2008” cannot be considered a supporting budget document to the Executive’s Budget Proposal for 2009-2011 because this document was released in April 2009, i.e. 7-8 months after the Executive’s Budget Proposal for 2009-2011 was submitted to the Parliament. At the same time the Executive’s Budget Proposal for 2010-2012 (submitted to the Parliament on September 30th 2009) represents an improvement since 2008 (see the Appendix 6 and 7 to the Explanatory Note to Parameters of The Project of the Federal Budget for 2010 and for the Period till 2011-2012). For the Executive’s Budget Proposal for 2010-2012 a more appropriate response to this question would be “a.”

**Peer Reviewer Two Comment:**

**Researcher Response:** I suggest the answer should be changed as suggested by Peer Reviewer One to “b.”

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.
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:

Comment:

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “d.” The document “Execution of the Federal Budget and Budgets of Budgetary System of the Russian Federation in 2008” cannot be considered a supporting budget documentation of the Executive’s Budget Proposal for 2009-2011 because this document was released in April 2009, i.e. 7-8 months after the Executive’s Budget Proposal for 2009-2011 was submitted to the Parliament. At the same time the Executive’s Budget Proposal for 2010-2012 (submitted to the Parliament on September 30th 2009) represents an improvement since 2008 (see the Appendix 6 and 7 to the Explanatory Note to Parameters of The Project of the Federal Budget for 2010 and for the Period till 2011-2012). For the Executive’s Budget Proposal for 2010-2012 a more appropriate response to this question would be “c.”

**Peer Reviewer Two Comment:**

**Researcher Response:** I suggest the answer should be changed as suggested by Peer Reviewer One to “d.”

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

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 expenditures are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Citation:
The budget does not contain any prior-year data that reflect actual outcomes for all expenditures. These data are available in reports outside the budget - in the Execution of the federal budget and budgets of budgetary system of the Russian Federation in 2008

Comment:
Reseacher Response to this Question was “d”

Peer Reviewer One Comment: A more appropriate response to this question would be “d” for the Executive’s Budget Proposal for 2009-2011. At the same time the Executive’s Budget Proposal for 2010-2012 (submitted to the Parliament on September 30th 2009) represents an improvement since 2008 (see the Appendix 6 and 7 to the Explanatory Note to Parameters of The Project of the Federal Budget for 2010 and for the Period till 2011-2012). For the Executive’s Budget Proposal for 2010-2012 a more appropriate response to this question would be “a.”

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer “d” since the 2010 questionnaire is based on the 2009-2011 budget.
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?

| a. Yes, prior-year data are always adjusted to be comparable to the budget year data. |
| b. Yes, in most cases, prior-year data are adjusted to be comparable. |
| c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. |
| d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. |
| e. Not applicable/other (please comment). |

Citation:
Prior-year data is comparable to the budget-year estimates

Comment:
**Peer Reviewer One Comment:**
**Peer Reviewer Two Comment:**

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)?

| 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). |

Citation:
All tax revenues are identified individually for BY-1, see appendix 1 to The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011. This represents an improvement since 2008, when some information about tax revenues was provided in the Perspective Financial Plan of the Russian Federation for 2007-2009 (the order of the Government of the Russian Federation 1860-o from 30.12.2006)

Comment:
**Peer Reviewer One Comment:**
**Peer Reviewer Two Comment:**
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).

Citation:
All non-tax revenues are identified individually for BY-1, see appendix 1 to The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011. This represents an improvement since 2008, when some information about non-tax revenues was provided in the Perspective Financial Plan of the Russian Federation for 2007-2009 (the order of the Government of the Russian Federation 1860-o from 30.12.2006)

Comment:
**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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)?

   a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.
   b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.
   c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.
   d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.
   e. Not applicable/other (please comment).

Citation:
All BY-1 estimates have been updated from the original estimates to reflect 12 months of actual revenue collections. This represents an improvement since 2008, when BY-1 estimates have not been updated from the original estimates.

Comment:
**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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)?

   a. Yes, such prior-year estimates of aggregate revenue are presented.
   b. No, such prior-year estimates of aggregate revenue are not presented.
   c. Not applicable/other (please comment).

Citation:
This represents an improvement since 2008, when such prior-year estimates of aggregate revenue was not presented.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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)?

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

**Citation:**
Such prior-year estimates are presented at the executive’s budget for aggregate revenue only.

**Comment:**

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “d” for the Executive’s Budget Proposal for 2009-2011. At the same time the Executive’s Budget Proposal for 2010-2012 (submitted to Parliament on September 30th 2009) represents an improvement since 2008 (see Appendix 3 to the Explanatory Note to Parameters of The Project of the Federal Budget for 2010 and for the Period till 2011-2012: it discloses individual sources of revenue, and by revenue classification, for 2008). For the Executive’s Budget Proposal for 2010-2012 a more appropriate response to this question would be “a.”

**Peer Reviewer Two Comment:**

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire “d.” The answer is chosen because such prior-year estimates are presented in the executive’s budget for aggregated revenues only.

**IBP Comment:** IBP editors chose answer “d” since the 2010 questionnaire is based on the 2009-2011 budget.
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?

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).

Citation:
The budget does not contain any prior-year data that reflect actual outcomes for all revenues. These data are available in reports outside the budget - in the Execution of the federal budget.

Comment:

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “d” for the Executive’s Budget Proposal for 2009-2011. At the same time the Executive’s Budget Proposal for 2010-2012 (submitted to Parliament on September 30th 2009) represents an improvement since 2008 (see Appendix 3 to the Explanatory Note to Parameters of The Project of the Federal Budget for 2010 and for the Period till 2011-2012).

For the Executive’s Budget Proposal for 2010-2012 a more appropriate response to this question would be “a.”

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose answer “d” since the 2010 questionnaire is based on the 2009-2011 budget.
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?

   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).

   **Citation:**
   The practice is similar to that in the previous period. Balance on sources internal and external financing of deficiency of the federal budget is presented in The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2011 (pp.256-262).

   **Comment:**
   Peer Reviewer One Comment:
   
   Peer Reviewer Two Comment:
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).

   Citation:
The budget does not contain any prior-year data that reflect actual outcomes for the debt. These data are available in reports outside the budget - in the Execution of the federal budget

   Comment:

   Researcher Response to this Question was “d”

   Peer Reviewer One Comment: A more appropriate response to this question would be “d” for the Executive’s Budget Proposal for 2009-2011. At the same time the Executive’s Budget Proposal for 2010-2012 (submitted to Parliament on September 30th 2009) represents an improvement since 2008 (see the Explanatory Note To Parameters Of The Project of the Federal Budget for 2010 and for the Period till 2011-2012, table 2.1 on p. 12, data for 2005-2008). As before only the information on the level of debt is presented. For the Executive’s Budget Proposal for 2010-2012 a more appropriate response to this question would be “c.”

   Peer Reviewer Two Comment:

   IBP Comment: IBP editors chose answer “d” since the 2010 questionnaire is based on the 2009-2011 budget.
### Comprehensiveness

35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?

- 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).

**Citation:**
The practice is similar to that in the previous period. The budgets of extra-budgetary funds (Pension Fund, Social Insurance Fund and Obligatory Medical Insurance Fund) are prepared separately and approved by separate laws that contain very detailed information. Projects of laws of extra-budgetary funds are represented to the State Duma with a Budget Project (art.184.2 of the Budget Code). The executive’s budget deals only with transfers from federal budget to the budgets of extra-budgetary funds, and these transfers form only a part of the funds’ revenues. See art.13 of The Project of the Federal Budget for 2009-2011 and The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011 p.248-256

**Comment:**

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “c” for the Executive’s Budget Proposal for 2009-2011. At the same time the Executive’s Budget Proposal for 2010-2012 (submitted to Parliament on September 30th 2009) represents an improvement since 2008 (see The Forecast of Key Parameters of the Budgetary System of Russia which is one of the supporting budget documents of The Project of the Federal Budget for 2010 and for the Period till 2011-2012). The Forecast of Key Parameters discloses the total revenues and expenditures of all extra-budgetary funds. For the Executive’s Budget Proposal for 2010-2012 a more appropriate response to this question would be “b.”

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “b.” As the researcher indicated above, very detailed information is available. The budgets of the funds are separate documents, but this is only a formality. They are considered together with the executive’s budget proposal, so if we really assess the openness of the budget information and transparency of budget procedure, the appropriate answer is “b.”

**Researcher Response:** I suggest the answer should be changed as suggested by Peer Reviewer Two to "b."

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.
36. **Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?**

   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).

   **Citation:**
   This information is presented in Appendix 19 to The Project of the Federal Budget for 2009-2011, and appendix 11 to The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011.

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

37. **Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?**

   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).

   **Citation:**
   This information is presented in art.12 to The Project of the Federal Budget for 2009-2011.

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>38.</th>
<th>Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on quasi-fiscal activities is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
The practice is similar to that in the previous period. Some information is presented in calculations under changing tax and budgetary laws in appendix 3 to the Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011 All BY-1.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>39.</th>
<th>Does the executive’s budget or any supporting budget documentation present information on financial assets held by the government?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>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.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting key information, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on financial assets is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
The issue of financial assets held by the government is not covered in the executive’s budget proposal. The key part of government’ financial assets is consolidated in the Reserve Fund (http://www1.minfin.ru/ru/reservefund/) and Fund for Future Generations (http://www1.minfin.ru/ru/nationalwealthfund/).

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key information, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on non-financial assets is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
<tr>
<td>Citation:</td>
</tr>
<tr>
<td>The practice is similar to that in the previous period.</td>
</tr>
<tr>
<td>The issue of non-financial assets held by the government is not covered in the executive's budget proposal.</td>
</tr>
<tr>
<td>Only according to art.8 of The Project of the Federal Budget for 2009-2011 there is the approved number of judges of the general jurisdiction, the Supreme Court, the Arbitration court and workers of the judicial device</td>
</tr>
<tr>
<td>Comment:</td>
</tr>
<tr>
<td>Peer Reviewer One Comment:</td>
</tr>
<tr>
<td>Peer Reviewer Two Comment:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on expenditure arrears is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
<tr>
<td>Citation:</td>
</tr>
<tr>
<td>The practice is similar to that in the previous period. No information on expenditure arrears is presented.</td>
</tr>
<tr>
<td>Comment:</td>
</tr>
<tr>
<td>Peer Reviewer One Comment:</td>
</tr>
<tr>
<td>Peer Reviewer Two Comment:</td>
</tr>
</tbody>
</table>
42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

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).

**Citation:**
Articles 14 – 17 of The Project of the Federal Budget for 2009-2011 address questions of management of the state internal and external debt of the Russian Federation, including approval according to the requirements of the Budget Code of the program for granting state guarantees of the Russian Federation in the national currency (art.16, appendices 21,224 to The Project of the Federal Budget) and in a foreign currency (art.17, appendices 23, 24 to The Project of the Federal Budget). The order of granting state guarantees of the Russian Federation is established by the Government of the Russian Federation.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?

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).

Citation:
The practice is similar to that in the previous period. According to art. 11 of The Project of the Federal Budget for 2009-2011 it is approved the following:
- the sizes of the parent (family) capital
- indexation of grants to the citizens having children,
- the sizes of the memory payment the participant hypothecary system
- housing maintenance military men,
- the payment to citizens having signs «the Honourable donor of the USSR» and/or «the Honourable donor of Russia»,
- social payments on purchase of habitation


Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

   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).

   **Citation:**
   The practice is similar to that in the previous period. Appendix 23, part 2 to The Federal Budget for 2009 and for the Period till 2010-2011 provide detailed information on donor assistance (assistance from foreign donors such as World Bank, EBRD etc.). The Explanatory Note contains information on the amount of credits from International Financial Organizations, which is the major channel of donor assistance in Russia. Volumes of credits from International Financial Organizations under working projects are reduced.

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?

   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).

   **Citation:**
   The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011 provides considerable amount of details on tax expenditures, but there are no consolidated estimates.

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:** I agree with the researcher in that considerable amount of details are provided, but there are no consolidated estimates.
46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?
   a. All earmarked revenues are identified individually.
   b. At least two-thirds of, but not all, earmarked revenues are identified individually.
   c. Less than two-thirds of earmarked revenues are identified individually.
   d. No earmarked revenues are identified individually.
   e. Not applicable/other (please comment).

   **Citation:**
   According to part of 1, art.184.1 of the Budget Code, in the law on the budget the basic characteristics of the budget (volume of revenues, expenditures and proficiency or deficiency of the budget), the proposal should contain this information. Part of 2, art.199 of the Budget Code with reference to the federal budget: this list is added by parameters of volume of oil-and-gas incomes, an oil-and-gas transfer, normative size of Reserve fund, subjects according to the requirements established by chapter 13.2 "Use of oil-and-gas incomes of the federal budget" to the annual statement the federal law on the federal budget. All the specified parameters of the federal budget which is, according to the Budget Code, subject to consideration of The Project of the Federal Budget for 2009-2011, are approved by art.1 of the project.

   **Comment:**
   
   **Peer Reviewer One Comment:**
   
   **Peer Reviewer Two Comment:**

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?
   a. One percent or less of expenditure is dedicated to secret items.
   b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
   c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
   d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
   e. Not applicable/other (please comment).

   **Citation:**
   The percentage is not available to the public.

   **Comment:**
   
   **Peer Reviewer One Comment:**
   
   **Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>The Budget Narrative &amp; Performance Monitoring</th>
</tr>
</thead>
<tbody>
<tr>
<td>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?</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Some information is presented in The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011.
This represents a decline since 2008, when detailed information was provided in the Explanatory Note by administrative unit.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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)?

   a. 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.
   b. Yes, information is presented, highlighting the major policy goals, 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 over a multi-year period is not presented.
   e. Not applicable/other (please comment).

   Citation:
   Some information is presented in The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011. This represents a decline since 2008, when detailed information was provided in the Explanatory Note by administraive unit.

   Comment:

   Peer Reviewer One Comment:

   Peer Reviewer Two Comment:

50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?

   a. Non-financial data are presented for all programs.
   b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.
   c. Non-financial data are presented for programs representing less than two-thirds of expenditure.
   d. No non-financial data are presented.
   e. Not applicable/other (please comment).

   Citation:
   Some information is presented in The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011.

   Comment:

   Peer Reviewer One Comment:

   Peer Reviewer Two Comment:
51. Are the non-financial data presented useful for assessing how an expenditure program is performing?

   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).

   Citation:
   Some information is presented in The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011. This represents a decline since 2008, when detailed information was provided in the Explanatory Note by administrative unit.

   Comment:
   **Peer Reviewer One Comment:**
   **Peer Reviewer Two Comment:**
52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?

   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).

Citation:
This represents a decline since 2008, when detailed information was provided in the Explanatory Note by administrative unit for expenditure programs.

Comment:

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c (?).” I’m not sure how to classify information here. Performance indicators are present in the departmental reports that preceded executive’s budget. Should we consider them as “any supporting documentation?” In my view, yes, since the information is open to public.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: “d.” Performance indicators are not available in the Executive’s Budget Proposal or in any of the documents released around the same time as the budget proposal.

**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 documents cited by Peer Reviewer Two should not be considered a “supporting budget document.”

53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

- 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).

**Citation:**
This represents a decline since 2008, when detailed information was provided in the Explanatory Note by administrative unit for expenditure programs with performance indicators.

**Comment:**

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” The reason is similar to the comment in question 52.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: “d.” I chose my answer because performance indicators are not available in the Executive’s Budget Proposal or in any of the documents released around the same time as the budget proposal.

**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.*
54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?

   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).

Citation:
This represents a decline since 2008, when detailed information was provided in the Explanatory Note by administrative unit for expenditure programs with performance indicators are used in conjunction with performance targets.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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?

   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).

Citation:
Information is presented in The Explanatory Note To Parameters Of The Project Of The Federal Budget For 2009 And For The Period Till 2010-2011, pp.189-256.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
### Additional Key Information for Budget Analysis & Monitoring

*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.*

<table>
<thead>
<tr>
<th>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

The practice is similar to that in the previous period. Information on tax rates, fees, royalties and other revenues sources is presented on the official sites of the State Duma, the Ministry of Finance, the Federal Tax Service (http://www.nalog.ru)

Taxes receive extensive coverage in the Tax Code. All changes are made by law and are therefore public.

http://nalog.garant.ru/fns/

**Comment:**

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “a.” I did not quite understand from the Citation above which information is excluded. To my knowledge, all information is available to public.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire “b.” The practice is similar to that in the previous period. In fact, information on tax rates is presented and is detailed, so this question could be given answer “a.” It is however difficult to assess the transparency of the commercial projects with participation of private capital, including the oil and gas sector. Possible to decrease the answer to the “b.”

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of
57. Does the executive make available to the public an analysis of the distribution of the tax burden?

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).

Citation:
No analysis on the distribution of the tax burden is presented.

Comment:

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “c.” On the website of the Federal Tax Service the information about the receipts of the tax revenues from different industries of Russian economy is presented. ([http://www.nalog.ru/html/docs/svotch1_nom.xls](http://www.nalog.ru/html/docs/svotch1_nom.xls))

**Peer Reviewer Two Comment:**

**Researcher Response:** I suggest the answer should be changed as suggested by Peer Reviewer One to “c.”

**IBP Comment:** IBP editors chose answer “c” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire.*
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</td>
<td>b</td>
</tr>
<tr>
<td>a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, information is presented, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, information on conditions associated with IFI assistance is not presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

Citation:
Information is presented in The Explanatory Note To Parameters of the project of the federal budget for 2009 and for the period till 2010-2011.

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</td>
</tr>
<tr>
<td>a.</td>
<td>Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on conditions associated with donor country assistance is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Information on the conditions associated with donor country assistance is not presented.

**Comment:**

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “e.” There are no donor countries, so no information. All information about donor international organizations is presented in the budget.

**Researcher Response:** The answer “e” is chosen because we agree with Peer Reviewer Two’s comment. But the situation did not change since the previous OBI survey at all, when the answer was agreed as “d.”

**IBP Comment:** IBP editors chose answer “e” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire.*
60. Does the executive make available to the public a summary that describes the budget and its proposals?

   a. Yes, it provides a summary that is very informative.
   b. Yes, it provides a summary that is somewhat informative.
   c. Yes, but the summary is not very informative.
   d. No, it does not provide a summary.
   e. Not applicable/other (please comment).

   **Citation:**
   The Basic Directions Budget Policy For 2010-2012, 18.08.2009,

   **Comment:**

   **Researcher Response to this Question was “a”**

   **Peer Reviewer One Comment:** A more appropriate response to this question would be “d.” This is the pre-budget statement.

   **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.

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?

   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).

   **Citation:**

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>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)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, thorough definitions of budget terms are provided.</td>
</tr>
<tr>
<td>b. Yes, definitions are provided, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some definitions are provided, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, definitions are not provided.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
The concepts and terms used in the budget are provided to the public in art.6 of the Budget Code.
The dictionary of terms of the Russian legislation presents on website http://www.kodeks.ru/noframe/free-urbib?d&nd=820010033

**Comment:**

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “c.” The concepts and terms provided in art.6 of the Budget Code are rather technical definitions in most cases. So many of them may be unclear for the public. The “Consortium Kodeks” (www.kodeks.ru) is a business organization and it isn’t related to the executive authority.

**Peer Reviewer Two Comment:**

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire “a.” The situation did not change in comparison with previous survey. Founded in 1991 the Legal Information Consortium “Kodeks” unites more than 200 Russian companies, developing KODEKS information and software products.

**IBP Comment:** IBP editors chose answer “c.” Upon further review KODEKS does not appear to be a governmental organization.
<table>
<thead>
<tr>
<th>63. Do citizens have the right <em>in law</em> to access government information, including budget information?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</td>
</tr>
<tr>
<td>b. 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.</td>
</tr>
<tr>
<td>c. 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.</td>
</tr>
<tr>
<td>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
The answer selected demonstrates an improvement in performance from the 2008 round of research.
With the purpose of providing of access of users to the information on activity of the state bodies and institutions of government have been approved the Federal law “About providing of access to the information on activity of the state bodies and institutions of local government” (February, 9th 2009 № 8-FZ) and the governmental order “About uniform system of directory support of citizens and the organizations concerning interaction with enforcement authorities and institutions of local government with use of an information-telecommunication network the Internet” (Together with “the Concept of uniform system of directory support of citizens and the organizations concerning interaction with enforcement authorities and institutions of local government with use of an information-telecommunication network the Internet,” “Rules of accommodation in federal state information systems “the Summary register of the state and municipal services (functions)” and “the Uniform portal of the state and municipal services (functions)””) (June, 15th 2009 № 478)

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
64. 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)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

**Citation:**
In practice, no highly disaggregated expenditure information is available.

**Comment:**

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” All purchases that amount more than 100,000 roubles are done through tender or auction procedures. All detailed information is available at the federal web-site. Moreover, the Russian public (and many journalists) quite often refers to this information to reveal what exactly the money is spent for. So, I believe this is a working instrument, although some time should be spent to connect information to programs (it is presented first by departments, state companies / legal entities).

**Researcher Response:** I chose to keep answer “d” because it would require a lot of time to search for more detailed information.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the data across the countries.
65. 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?

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).

Citation:
In practice, no highly disaggregated non-financial expenditure information is available.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
Section Three: The Budget Process
<table>
<thead>
<tr>
<th>The Budget Process</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Executive’s Formulation of the Budget</strong></td>
<td></td>
</tr>
<tr>
<td>66. How far in advance of the release of the budget is the day of its release known?</td>
<td></td>
</tr>
<tr>
<td>a. The release date is set in permanent law.</td>
<td>a</td>
</tr>
<tr>
<td>b. The executive announces the release date at least two months in advance.</td>
<td></td>
</tr>
<tr>
<td>c. The executive announces the release date less than two months but more than two weeks in advance.</td>
<td></td>
</tr>
<tr>
<td>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td><strong>Citation:</strong> The release date is set in permanent law - Budget Code of the Russian Federation (Chapter.22 article). In recent years, the budget has been released according the date set by law.</td>
<td></td>
</tr>
<tr>
<td><strong>Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer One Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer Two Comment:</strong></td>
<td></td>
</tr>
<tr>
<td>67. Does the executive release to the public its timetable for preparation of the executive’s budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget’s formulation)?</td>
<td></td>
</tr>
<tr>
<td>a. Yes, a detailed timetable is released to the public.</td>
<td>a</td>
</tr>
<tr>
<td>b. Yes, a timetable is released, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, a timetable is released, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, a timetable is not issued to the public.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td><strong>Citation:</strong> A detailed timetable for preparation of the executive's budget proposal is set in government regulation № 1010 of 29.12.2007 “On the order of preparation of the project of federal budget and extra-budgetary funds for the next financial year and planned period.”</td>
<td></td>
</tr>
<tr>
<td><strong>Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer One Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer Two Comment:</strong></td>
<td></td>
</tr>
<tr>
<td>68.</td>
<td>Does the executive adhere to its timetable for the preparation and release of the budget?</td>
</tr>
<tr>
<td>-----</td>
<td>--------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>a.</td>
<td>The executive adheres to the dates in its timetable.</td>
</tr>
<tr>
<td>b.</td>
<td>The executive adheres to most of the key dates in its timetable.</td>
</tr>
<tr>
<td>c.</td>
<td>The executive has difficulty adhering to most of the dates in its timetable.</td>
</tr>
<tr>
<td>d.</td>
<td>The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
The executive adheres to the dates in its timetable. The daily official news from the Government sessions, including the budget process issue, the press releases and the speeches, can be found on the Internet at the official website of the Government of the RF (http://www.government.ru/)

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- 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).

**Citation:**
The practice is similar to that in the previous period. Parliamentary hearings have been passed on June 30th, 2008 with participation of representatives of the Ministry of Finance of Russia, the Ministry of Economic Development of Russia, Federal tax service, legislative and agencies of authority of subjects of the Russian Federation, associations of businessmen, research establishments, the commercial organizations, and mass media.

**Comment:**

- **Researcher Response to this Question was “a”**
- **Peer Reviewer One Comment:**
- **Peer Reviewer Two Comment:**
- **IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.
70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

a. Yes, the executive holds extensive consultations with a wide range of constituencies.
b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
c. Yes, the executive holds very limited consultations, involving only a few constituencies.
d. No, the executive does not typically consult with the public as part of the budget preparation process.
e. Not applicable/other (please comment).

Citation:
The practice is similar to that in the previous period. The executive holds very limited consultations, involving only a few constituencies.
The parliamentary hearings have been passed on June 30th, 2008 with participation of representatives of the Ministry of Finance of Russia, the Ministry of Economic Development of Russia, Federal tax service, legislative and agencies of authority of subjects of the Russian Federation, associations of businessmen, research establishments, the commercial organizations, and mass media.

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
71. When does the executive release a pre-budget statement to the public?

a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.
b. 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.
c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.
d. The executive does not release a pre-budget statement.
e. Not applicable/other (please comment).

**Citation:**
President’s Budget Address and the “Basic Directions of Tax Policy.”

**Comment:**

**Peer Reviewer One Comment:** Only “The Basic Directions of the Budget Policy” meets the main criteria to be considered as a Pre-Budget Statement. President’s Budget Address to the Parliament includes only the guidelines about the budget policy. “The Basic Directions of Tax Policy” includes only the detailed information about tax revenues of the federal budget. These two documents don’t disclose the total expenditures, revenues and debt to be incurred during the upcoming budget year. That’s why they cannot be considered a Pre-Budget Statement. Only “The Basic Directions of the Budget Policy” discloses this kind of information. It’s also important to point out that the first version of “The Basic Directions of the Budget Policy for 2010-2012” was released on August, 18th 2009 and the Executive’s Budget Proposal was submitted to the Parliament on September, 30th 2009 (with the revised version of “The Basic Directions of Budget Policy”).

**Peer Reviewer Two Comment:**
72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?

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).

Citation: 

Comment:

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “a.” Only “The Basic Directions of Budget Policy” meets the main criteria to be considered as a Pre-Budget Statement (see additional comment for table 2 at the end of the document). “The Basic Directions of Budget Policy” includes both a narrative discussion and quantitative estimates.

**Peer Reviewer Two Comment:**

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire “b.”

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.
73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?

   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).

   Citation:

   Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
### Legislative Approval of the Budget

<table>
<thead>
<tr>
<th>74.</th>
<th>How far in advance of the start of the budget year does the legislature receive the budget?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>The legislature receives the budget at least three months before the start of the budget year.</td>
</tr>
<tr>
<td>b.</td>
<td>The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</td>
</tr>
<tr>
<td>c.</td>
<td>The legislature receives the budget less than six weeks before the start of the budget year.</td>
</tr>
<tr>
<td>d.</td>
<td>The legislature does not receive the budget before the start of the budget year.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Note that the legislature received the budget 2010-2012 in October, 2009 - 3 months before the start of the budget year according the Budget Code.

**Comment:**

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:** The Executive’s Budget Proposal for 2010-2012 was submitted to the Parliament on September 30th 2009.

**Peer Reviewer Two Comment:**

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire “a.” We chose the answer because the legislature received the budget 2009-2011 on August 25, 2008.

**IBP Comment:** IBP editors chose answer “a” to maintain the consistency of the data across the countries. We are considering the presentation of the Budget 2009-2011 because this was the document available at the cutoff date of September 15, 2009. Therefore the date of presentation of that budget fits within the criteria for assigning an "a" answer to this question.
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>75. 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?</td>
<td></td>
</tr>
<tr>
<td>a. 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.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</td>
<td>b</td>
</tr>
<tr>
<td>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</td>
<td></td>
</tr>
<tr>
<td>d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
76. 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?

   a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
   b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
   c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
   d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
   e. Not applicable/other (please comment).

   Citation:
   The practice is similar to that in the previous period. Public hearings are not held.

   Comment:
   Peer Reviewer One Comment:
   Peer Reviewer Two Comment:

77. 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?

   a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.
   b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.
   c. Yes, a limited number of hearings are held in which testimony from the public is heard.
   d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.
   e. Not applicable/other (please comment).

   Citation:
   The practice is similar to that in the previous period. Public hearings are not held.

   Comment:
   Peer Reviewer One Comment:
   Peer Reviewer Two Comment:
<table>
<thead>
<tr>
<th>78.</th>
<th>Do the legislative committees that hold public hearings release reports to the public on these hearings?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, the committees release reports, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, the committees release reports, but they are not very informative.</td>
</tr>
<tr>
<td>d.</td>
<td>No, the committees do not release reports or do not hold public hearings.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Information is presented on the following Websites:
http://www.council.gov.ru/
http://www.duma.gov.ru/

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>79.</th>
<th>Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</td>
</tr>
<tr>
<td>b.</td>
<td>No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</td>
</tr>
<tr>
<td>c.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
The Budget Code (Art. 209) stipulates that secret items are discussed in a closed meeting, attended by special parliamentary commissions (from both chambers) and heads of parliament chambers.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
80. Does the legislature have authority *in law* to amend the budget presented by the executive?

   a. Yes, the legislature has unlimited authority *in law* to amend the budget.
   b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
   c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
   d. No, the legislature does not have any authority *in law* to amend the budget.
   e. Not applicable/other (please comment).

   **Citation:**
   The legislature has no right to increase revenues or deficits in the federal budget without the executive's approval (Article 201 of the Budget Code).

   The changes to the enacted budget are dealt with in Art. 212 of the Budget code. The legislature can initiate changes in the budget if actual revenues exceed planned levels by more than 10 percent, unless the executive has been the first to come up with that initiative.

   **Comment:**
   **Peer Reviewer One Comment:**
   **Peer Reviewer Two Comment:**

81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

   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 or the approved budget is not released to the public.
   e. Not applicable/other (please comment).

   **Citation:**
   The Project of the Federal Budget includes program-level detail (according to arts. 21-22 of the Budget Code).

   **Comment:**
   **Peer Reviewer One Comment:**
   **Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>Question</th>
<th>Options</th>
</tr>
</thead>
</table>
| 82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)? | 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). |
| Citation: | Actual expenditures are released in monthly reports organized by administrative unit and function classification.  
In 2009:  
01.05.2009 http://www.roskazna.ru/store/reports_file418.xls  
01.03.2009 http://www.roskazna.ru/store/reports_file412.XLS  
01.01.2009 http://www.roskazna.ru/store/reports_file406.xls |
| Comment: | Peer Reviewer One Comment:  
Peer Reviewer Two Comment: |
| 83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)? | 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). |
| Citation: | In-year reports cover all expenditures by administrative unit and function classification. |
| Comment: | Peer Reviewer One Comment:  
Peer Reviewer Two Comment: |
### 84. What is the most detail provided in the in-year reports on actual expenditures organized by administrative unit?

a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.
b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).
c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.
d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.
e. Not applicable/other (please comment).

**Citation:**
The in-year reports 2009 on actual expenditures organized by administrative unit contain program-level detail on the basis of the Administrative rules of the Federal Treasury on the execution of the state function of budgetary reporting (the order of Ministry of Finance RF № 155-n from December 31st 2008).

This represents an improvement since 2008, when the in-year reports on actual expenditures contained less information than departmental totals.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

### 85. 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?

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).

**Citation:**
The in-year reports released to the public compare actual year-to-date expenditure with the original estimate for year period (based on the enacted budget).

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?

- 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).

**Citation and/or comment:**
Actual revenues are released in monthly reports. The Report On Execution Of The Budget: [http://www.roskazna.ru/reports/fb.html](http://www.roskazna.ru/reports/fb.html)

In 2009:
01.05.2009 [http://www.roskazna.ru/store/reports_file418.xls](http://www.roskazna.ru/store/reports_file418.xls)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

87. What share of revenue is covered by the in-year reports on actual revenue collections?

- 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).

**Citation:**
In-year reports cover the actual revenue collections of all sources of revenue.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
88. 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?

   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).

   **Citation:**
   The in-year reports released to the public compare actual year-to-date revenue collections with the original estimate for year period (based on the enacted budget).

   **Comment:**
   
   **Peer Reviewer One Comment:**
   
   **Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th></th>
<th>89. Does the executive release to the public in-year reports on actual borrowing?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>a. Yes, in-year reports on actual borrowing are released at least every month.</td>
</tr>
<tr>
<td></td>
<td>b. Yes, in-year reports on actual borrowing are released at least every quarter.</td>
</tr>
<tr>
<td></td>
<td>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</td>
</tr>
<tr>
<td></td>
<td>d. No, in-year reports on actual borrowing are not released.</td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**  
Actual borrowing information is presented in monthly reports.  
The Report On Execution Of The Budget:  
http://www.roskazna.ru/reports/fb.html  
2009 Reports, on the sources of financing budget deficit:  
01.05.2009 http://www.roskazna.ru/store/reports_file418.xls  
01.03.2009 http://www.roskazna.ru/store/reports_file412.XLS  
01.01.2009 http://www.roskazna.ru/store/reports_file406.xls  

Quarterly reports -  

**Comment:**  

**Peer Reviewer One Comment:**  

**Peer Reviewer Two Comment:**
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>90. 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?</td>
<td></td>
</tr>
<tr>
<td>a. Yes, extensive information related to the composition of government debt is presented.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, key additional information is presented, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some additional information is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>
| Citation: | http://www1.minfin.ru/public_debt/internal/weekly/  
| Comment: | Peer Reviewer One Comment:  
Peer Reviewer Two Comment: |
91. 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)?

a. Reports are released 1 month or less after the end of the period.
b. Reports are released 2 months or less (but more than 1 month) after the end of the period.
c. Reports are released more than 2 months after the end of the period.
d. In-year reports are not released.
e. Not applicable/other (please comment).

Citation:
In-year reports 2008 are released 2 months or less (but more than 1 month) after the end of the period. The 2009 in-year reports were released less than 1 month after the end of the reporting period on the basis of the Administrative Rules of the Federal Treasury on Execution of the State Function on Formation of Budgetary Reporting (the order of Ministry of Finance RF № 155-n from December, 31st 2008).

Comment:
**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:** Tentative estimation of execution of the federal budget is released by the Ministry of Finance less than 1 month after the end of the reporting period (it was so even in 2008). But this report is tentative and lacks some important details. As before, the full Report On Execution Of The Federal Budget is released by the Federal Treasury 2 months or less (but more than 1 month) after the end of the period.

**Peer Reviewer Two Comment:**

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire “a.”

**IBP Comment:** IBP editors chose answer “a” to maintain the consistency of the data across the countries.
92. 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?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>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.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>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.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
This document is produced but not available to the public.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>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.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</td>
</tr>
<tr>
<td>d.</td>
<td>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.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
This document is produced but not available to the public.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
94. What is the most detail provided in the mid-year review for expenditures?
   
a. The mid-year review includes program-level detail for expenditures.
b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).
c. The mid-year review includes only departmental totals (or functional totals).
d. 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.
e. Not applicable/other (please comment).

   **Citation:**
   This document is produced but not available to the public.

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?
   
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).

   **Citation:**
   This document is produced but not available to the public.

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**
96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?

a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
b. Yes, the executive gives prior notification to 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, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
e. Not applicable/other (please comment).

**Citation:**
Changes in the budget, without modification in the law on the budget, are carried out on the basis of article 217 of the Budget Code.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
97. 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:
c.15-16 Отчет о работе Счетной палаты Российской Федерации в 2008 году

The report on results of activity of federal antimonopoly service of Russia and Sverdlovsk UFAS at control of observance of the legislation of the Russian Federation about accommodation of orders for 1-half-year 2009

http://www.bank.ru/interview/1677/


http://www.rian.ru/economy/20090811/180499144.html

http://www.economy.gov.ru/wps/wcm/connect/economylib/mert/resources/368ecb804f1a9e87a0ace905023e0f78/csnc200908060397.doc

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
98. When does the legislature typically approve supplemental budgets?

   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).

Citation:
The practice is similar to that in the previous period. Supplemental budgets are approved before the funds are expended.

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
99. In most years, how large are supplemental budget requests relative to the size of the original budget?

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 budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
d. Supplemental budget 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).

Citation:
In the federal budget 2008 changes have been made with the law №122-ФЗ of 22.07.2008 - the volumes of revenues were increased to 21%, expenditures increased to 5%; see also law №193-ФЗ of 08.11.2008 - the volumes of revenues were increased to 11%, expenditures increased to 2%.
In the federal budget 2009 changes have been made with the law №76-ФЗ of 28.04.2009 - the volumes of revenues were reduced 39%, the volumes of expenditures increased to 7%.

Comment:

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” It is more appropriate to measure the supplemental request by expenditures (7%), than by revenues as the researcher did.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire “d.” I chose my answer because supplemental budgets were more then 10 percent of the original budget. The world financial crisis has influenced a condition of the Russian economy. At the beginning of 2009 there have been changes in the forecast of the volume of total internal product (reduction about 51 475 billion roubles up to 40 420 billion roubles) and inflation rate (increase from 8,5 % up to 13 %). Proficiency of the budget made 1 902 billion roubles, after changing deficiency of the budget has made 2978 billion roubles.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the data across the countries.
100. 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).

Citation:
According to art.81 of the Budget Code, the Reserve Fund of the Government is provided in the expenditure section of the budget and should not exceed 3 % of the total amount of expenditure. The government defines the order of use of the Reserve Fund. The report on the use of the Reserve Fund is included in the quarterly annual report on the execution of the budget. According to art.82 of the Budget Code, the Reserve Fund of the President is provided in the expenditure section of the budget and should not exceed 1 % of the total amount of expenditure. Its use is carried out on the basis of decrees and orders by the President.

Expenditure of the Reserve funds are reflected in the budget and are approved by the State Duma in the yearly report on execution of the federal budget.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
<table>
<thead>
<tr>
<th>Executive’s Year-end Report and the Supreme Audit Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget’s actual outcome for the year?</td>
</tr>
<tr>
<td>a. The report is released six months or less after the end of the fiscal year.</td>
</tr>
<tr>
<td>b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.</td>
</tr>
<tr>
<td>c. The report is released more than 12 months after the end of the fiscal year.</td>
</tr>
<tr>
<td>d. The executive does not release a year-end report.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**


The project of the Federal law "About execution of the federal budget for 2007" with the Explanatory Note has been presented to the State Duma 25.08.2008; placed on the Internet-site; presented in information-legal system "ConsultantPlus"("КонсультантПлюс") (project № 94785-5) It has been accepted State Duma 19.11.2008; approved by the President 03.12.2008 №228-FZ.


**Comment:**

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “b.” The “Execution of the Federal Budget and Budgets of Budgetary System of the Russian Federation in 2008” and the “Report on activity of the Ministry of Finance in 2008 and about problems for 2009” are rather some modifications of in-year reports. They are not audited by the Supreme Audit Institution; their presentation format does not mirror the presentation format of the budget. So these documents do not meet some important criteria to be considered a year-end report. Only The federal law of the Russian Federation № 382-FZ “About execution of the federal budget for 2008” released on December 28th 2009 meets the main criteria to be considered a year-end report.
**Peer Reviewer Two Comment:**

**Researcher Response:** The answer is “a” because the Execution of the Federal Budget in 2008 was released to the public in April 2009 on the Website of the Ministry of Finance.

**IBP Comment:** IBP editors chose answer “a” to maintain the consistency of the data across the countries.

<table>
<thead>
<tr>
<th>102. In the year-end report have the data on the actual outcomes been audited?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, all data on actual outcomes have been audited.</td>
</tr>
<tr>
<td>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</td>
</tr>
<tr>
<td>c. Less than two-thirds of the data on actual outcomes have been audited.</td>
</tr>
<tr>
<td>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
The Chamber of Accounts undertook an audit of the annual report for 2007, the results of which are available on the website of the Chamber of Accounts itself. It results in conclusions drawn by the Chamber of Accounts of the Russian Federation on the Report on execution of the federal budget for 2007 year. It is approved 05.09.2008 (the report №33К(610) http://www.ach.gov.ru/ru/expert/follow-up/?id=246

None of the data on actual outcomes in 2008 has been audited.

**Comment:**

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose answer “d” because the 2008 report has not been audited.
103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- 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).

**Citation:**
The law on the execution of the federal budget does not present an explanation of the difference between the enacted levels and the actual outcome for expenditures. This explanation is presented in the Explanatory Note: pp.26-56 on functional budgetary classification, pp.56-198 on departments budgetary classification.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

104. 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?

- a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
- b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
- c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
- d. No explanation of the differences is provided, or such a report is not released.
- e. Not applicable/other (please comment).

**Citation:**
An explanation of the differences between the enacted expenditure levels and the actual outcome for expenditures is presented in the Explanatory Note: pp.26-56 on functional budgetary classification, pp.56-198 on department’s budgetary classification.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th></th>
<th>Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b</td>
<td>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</td>
</tr>
<tr>
<td>c</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d</td>
<td>No, an explanation is not presented, or such a report is not released.</td>
</tr>
<tr>
<td>e</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**  
The explanation of the difference the enacted levels and the actual outcome for revenues is presented in the Explanatory Note, pp.4-26.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th></th>
<th>Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b</td>
<td>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</td>
</tr>
<tr>
<td>c</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d</td>
<td>No, an explanation is not presented, or such a report is not released.</td>
</tr>
<tr>
<td>e</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**  

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?

   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).

   **Citation:**
   Some explanation of the changing in non-financial data is presented in the Explanatory Note.

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?

   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).

   **Citation:**
   Such information in not presented.

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**
109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?

- 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).

**Citation:**
Such information in not presented.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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110. Does the year-end report present the actual outcome for extra-budgetary funds?

- a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key issues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information is not presented on extra-budgetary funds, or such a report is not released.
- e. Not applicable/other (please comment).

**Citation:**
The practice is similar to that in the previous period. The execution of extra-budgetary funds is being approved by federal laws. The reports on execution of the federal budget and extra-budgetary funds for 2008 year have been presented to the State Duma in on August, 22nd 2009.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
## The Independence and Performance of the Supreme Audit Institution

111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?

- 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).

**Citation:**
The response indicates an improvement since 2008. The Conclusion of the Chamber of Accounts on the *Report on execution of the federal budget for the year 2007* is submitted to the public 9 months after the end of the fiscal year. For 2006, it happened in April 2008. The *Report on execution of the federal budget for the year 2008* has been presented to the State Duma and to the Chamber of Accounts in August 2009 (http://www.ach.gov.ru/ru/expert/follow-up/?id=246)

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?

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. Expenditure representing less than two-thirds of expenditure have been audited.
d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.
e. Not applicable/other (please comment).

Citation:
The practice is similar to that in the previous period. All expenditures have been audited and the reports released to the public.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

113. Does the annual audit report(s) that is released to the public include an executive summary?

a. The annual audit report(s) includes one or more executive summaries summarizing the report’s content.
b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.
c. Not applicable/other (please comment).

Citation:
See: http://www.ach.gov.ru/ru/expert/follow-up/?id=246

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

a. 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).

Citation:
The chairman, the deputy chairman and auditors of the Chamber of Accounts are independent authorities and can only be removed from their post by the chamber of the Federal Assembly that appointed them.

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?

a. Yes, the SAI releases to the public audits of all extra-budgetary funds.

b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.

c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.

d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.

e. Not applicable/other (please comment).

Citation:

http://www.ach.gov.ru/ru/expert/follow-up/?id=246

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

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

**Citation:**
The practice is similar to that in the previous period. The Chamber of Accounts exercises control over the execution of the federal budget based on the principles of legality, regularity, objectivity, independence and openness. The Chamber of Accounts possesses organizational and functional independence within the limits of the objectives determined by the effective legislation of the Russian Federation.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
117. Who determines the budget of the Supreme Audit Institution?

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

Citation:
The practice is similar to that in the previous period. The budget of the Audit Chamber is determined by the legislature, and the funding level is broadly consistent with the resources the Audit Chamber needs to fulfill its mandate. The Chairman of the Chamber of Accounts 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 Chamber of Accounts cannot be reduced during the financial year.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?

a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.
b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.
c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.
d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.
e. Not applicable/other (please comment).

Citation:
http://www.ach.gov.ru/ru/about/apparat/?id=64#4
Nikolay I. Tabachkov. Control over the Federal Budget expenditures for national defense.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?

a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.
c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.
d. No, the SAI does not maintain any formal mechanisms of communication with the public.
e. Not applicable.

Citation:
The submission of communications from the public is open.
http://www.ach.gov.ru/ru/reception

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
<table>
<thead>
<tr>
<th>120. Does a committee of the legislature view and scrutinize the audit reports?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, all audit reports are scrutinized.</td>
</tr>
<tr>
<td>b. Yes, most audit reports are scrutinized.</td>
</tr>
<tr>
<td>c. Yes, some audit reports are scrutinized.</td>
</tr>
<tr>
<td>d. No, audit reports are not scrutinized.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
The practice is similar to that in the previous period. The Commission of the Council of Federation and Committee of the State Duma reviews the reports issued by Audit Chamber.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>121. 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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</td>
</tr>
<tr>
<td>b. Yes, the executive reports publicly on most audit findings.</td>
</tr>
<tr>
<td>c. Yes, the executive reports publicly on some audit findings.</td>
</tr>
<tr>
<td>d. No, the executive does not report on steps it has taken to address audit findings.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
No, the executive does not report on what steps it has taken to address audit findings.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
122. **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?**

   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).

**Citation:**
Such report is not produced.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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123. **Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?**

   a. Yes, legislators are provided with detailed audit reports related to the security sector 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:**
The audit report of the federal budget contains secret items and they are provided to the legislators according to Art. 209 of the Budget Code. They are discussed in a closed meeting, attended by special parliamentary commissions (from both chambers) and the heads of the Parliament chambers.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**