The Government of Russia provides the public with substantial budget information.

The Government of Russia is weak in providing the public with opportunities to engage in the budget process.

Budget oversight by the legislature in Russia is adequate.

Budget oversight by the supreme audit institution in Russia is adequate.

Each country is given a score out of 100 which determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

Russia’s score of 74 out of 100 is substantially higher than the global average score of 45.
Since 2012, the Government of Russia has increased the availability of budget information by:

- Publishing the Citizens Budget and Mid-Year Review.
- Improving the comprehensiveness of the Pre-Budget Statement.

However, because the government’s performance on some individual indicators assessed (e.g., expenditure classification and previous years’ expenditure information in the Executive’s Budget Proposal) dropped below their 2012 levels, Russia’s score of 74 on the 2015 Open Budget Index is the same as its score in 2012.

Evidence suggests that transparency alone is insufficient for improving governance, and that public participation in budgeting can maximize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

### Regional Comparison

Russia’s score of 25 out of 100 indicates that the provision of opportunities for the public to engage in the budget process is weak. This is the same as the global average score of 25.
BUDGET OVERSIGHT

The Open Budget Survey examines the extent to which legislatures and supreme audit institutions are able to provide effective oversight of the budget. These institutions play a critical role – often enshrined in national constitutions – in planning budgets and overseeing their implementation.

Oversight by the Legislature

The legislature provides adequate oversight during the planning stage of the budget cycle and adequate oversight during the implementation stage. However, regular consultations on budget matters between the executive and the legislature do not take place, and in both law and practice, the legislature is not consulted prior to spending contingency funds that were not identified in the Enacted Budget.

Oversight by the Supreme Audit Institution

The supreme audit institution provides adequate budget oversight. Under the law, it has full discretion to undertake audits as it sees fit. Moreover, the head of the supreme audit institution cannot be removed without legislative or judicial approval, which bolsters its independence. Finally, the supreme audit institution is provided with sufficient resources to fulfill its mandate and has an adequate quality assurance system in place.

RECOMMENDATIONS

Improving Transparency
Russia should prioritize the following actions to improve budget transparency:
- Increase the comprehensiveness of the Executive’s Budget Proposal by presenting more details on the classification of expenditures and debt and interest for prior years.

Improving Participation
Russia should prioritize the following actions to improve budget participation:
- Establish even more credible and effective mechanisms for capturing a range of public perspectives on budget matters. When the research was conducted, the Russian government had plans to do so, which included working with reference groups; independent anti-corruption expertise and public monitoring; interacting with community councils and mass media; and engaging citizens, organizations, and public associations.
- Hold legislative hearings on the budgets of specific ministries, departments, and agencies, as well as on audit reports at which testimony from the public is heard.
- Establish formal mechanisms for the public to assist the supreme audit institution to formulate its audit program and participate in audit investigations.

Improving Oversight
Russia should prioritize the following actions to strengthen budget oversight:
- In both law and practice, ensure the legislature is consulted prior to the spending of contingency funds that were not identified in the Enacted Budget.
- Ensure the legislature holds public meetings to review Audit Reports.
The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), and the International Organisation of Supreme Audit Institutions (INTOSAI). It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between March 2014 and September 2015 and involved about 300 experts in 102 countries. The Survey was revised somewhat from the 2012 version to reflect emerging developments in accepted good practice and to strengthen individual questions. A full discussion of these changes can be found in a technical note on the comparability of the Open Budget Index over time (see below).

Survey responses are typically supported by citations and comments. This may include a reference to a public document, an official statement by the government, or comments from a face-to-face interview with a government official or other knowledgeable party.

The Survey is compiled from a questionnaire completed for each country by independent budget experts who are not associated with the national government. Each country’s questionnaire is then independently reviewed by an anonymous expert who also has no association to government. In addition, IBP invites national governments to comment on the draft results from the Survey and considers these comments before finalizing the Survey results.

The Government of Russia provided comments on the draft Open Budget Questionnaire results.

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Further Information
Visit www.openbudgetsurvey.org for more information, including:
- The Open Budget Survey 2015: Global Report
- Individual datasets for each of the 102 countries surveyed.
- A technical note on the comparability of the Open Budget Index over time.