

Open Budget Survey 2021

Questionnaire

Russian Federation

May 2022

Country Questionnaire: Russian Federation

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

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

Answer:

FY 2021

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:

Published on 30/09/2020 as part of the Executive Budget Proposal <https://sozd.duma.gov.ru/bill/1027743-7>, <https://sozd.duma.gov.ru/download/418E1EDF-8231-4B16-B447-EB16F3D73BDD> (sozd.duma.gov.ru - Official website of the State Duma of the Russian Federation); on 01/10/2020 on the website of the Ministry of Finance: Main directions of budgetary, tax and customs-tariff policy for 2021 and for the planning period of 2022 and 2023 - https://minfin.gov.ru/ru/document/?id_4=131644-osnovnye_napravleniya_byudzhetoj_nalogovoi_i_tamozhenno-tarifnoi_politiki_na_2021_god_i_na_planovyi_period_2022_i_2023_godov And at the Single portal of the budget system <http://budget.gov.ru/epbs/faces/p/Бюджет/Закон%20o%20бюджете>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The practice has deteriorated. The Executive has failed to publish the PBS both four months in advance of the budget year and one month before the EBP.

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: According to IBP's Methodology, the PBS was released less than one month before the Executive's Budget Proposal is introduced to the legislature but it was made because of the COVID-19 situation. The Government of the Russian Federation and the Ministry of Finance had a lot of work with

preparing a lot of documents and creation pandemic measures. That's why there was a decision to release the PBS with the Executive's Budget Proposal the legislature. But the PBS includes a lot of information that could be appreciated by IBP's Methodology. Only the COVID-19 situation and developing new messuares made the Government to took such desicion. But the PBS is still open for citizens. May be the IBP would take into account that a lot of countries (including the Russian Federation) faced with such problems. And in our oppinion it would be better to set off questions connected with assession of the PBS information (despite of the dates of publication).

IBP Comment

We welcome the government reviewer's comment. While some countries faced similar constraints due to the extraordinary nature of BY 2020, many others were able to publish their documents on time; we won't therefore, exclude this or other questions from the Survey evaluation, but we do want to acknowledge the goodwill of the government and welcome the return to regular publication as the situation eases to normality.

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
30/9/2020

Source:

Comment:
Published as part of the EBP.

Peer Reviewer

Opinion: Agree

Comments: Technically the publication date was 29/09/2020 as the Consultant Plus database says: <http://www.consultant.ru/cons/cgi/online.cgi?req=doc&base=PNPA&n=62565#3XNGQdSCyHP54sYQ1>

Government Reviewer

Opinion: Agree

Comments: According to IBP's Methodology, the PBS was released less than one month before the Executive's Budget Proposal is introduced to the legislature but it made because of COVID-19 situation. The Government of the Russian Federation and the Ministry of Finance had a lot of work with preparing a lot of documents and creation pandemic measures. That's why there was a decision to release the PBS with the Executive's Budget Proposal the legislature. But the PBS includes a lot of information that could be appreciated by IBP's Methodology. Only the COVID-19 situation and developing new messuares made the Government to took such desicion. But the PBS is still open for citizens. May be the IBP would take into account that a lot of countries (including the Russian Federation) faced with such problems. And in our oppinion it would be better to set off questions connected with assession of the PBS information (despite of the dates of publication).

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

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

Answer:
30/09/2020 is the date when the EBP was introduced in the Parliament, and all documents were placed on the corresponding website

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

<https://sozd.duma.gov.ru/bill/1027743-7>

Source:

<https://sozd.duma.gov.ru/download/418E1EDF-8231-4B16-B447-EB16F3D73BDD>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?_adf.ctrl-state=5rxyppga79_82@ionId=45 and <https://sozd.duma.gov.ru/bill/1027743-7>

Comments: According to the Budget Code of the Russian Federation: art.241.2 - The Single Portal of the budgetary system of the Russian Federation is intended to provide access to information on the budgetary system of the Russian Federation and on the organization of the budgetary process in the Russian Federation. art.194 - 4. Not later than the day the draft federal law on the federal budget is submitted to the State Duma, the Government of the Russian Federation shall ensure the submission to the State Duma of documents and materials signed with an enhanced qualified electronic signature of the Minister of Finance of the Russian Federation by posting these documents and materials on the Single Portal of the budgetary system of the Russian Federation. The page of the Single Portal that you can see (the link) is developed in participation with the State Duma's representatives. The state Duma uses the Single Portal in the process of consideration of a federal budget (because its more informative and convenient than sozd.duma.gov.ru). The Single Portal is the main Russian source of the all budget information (including the PBS too).

IBP Comment

We welcome the government reviewer's comment and gladly include the Single Portal as an additional source of information.

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

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

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Numerical data in the PBS, presented on the Parliament's website, are found in Word (docx) files which are not machine readable. Numerical part of the PBS at the Single portal of the budget system <http://budget.gov.ru/epbs/faces/p/Бюджет/Закон%20o%20бюджете> also could be downloaded in excel or other machine readable format

Comment:

Peer Reviewer

Opinion: Disagree

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

Comments: The dataset for PBS at the Single portal is available in JSON through API:

http://budget.gov.ru/epbs/faces/p/%D0%94%D0%B0%D0%BD%D0%BD%D1%8B%D0%B5%20%D0%B8%20%D1%81%D0%B5%D1%80%D0%B2%D0%B8%D1%81%D1%8B/opaendata?code=7710168360-PROJECTDOCUMENTS&_adf.ctrl-state=yc77zejz_25@ionId=45 Since I am not able to scrutinize if all of the numerical data are available in the dataset, I choose "b".

Government Reviewer

Opinion: Disagree

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

Comments: As we said at the question PBS-4, the Single Portal is the main Russian source of the all budget information (including the PBS too).

Numerical part of the PBS at the Single portal of the budget system

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?_adf.ctrl-state=dz45uzw5p_4@ionId=45

IBP Comment

As confirmed by the researcher, the Pre-Budget Statement is only presented in pdf or word (and not all files is possible to download). The response remains unchanged.

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

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

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

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

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

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

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

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

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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

For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

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

Answer:

Main directions of budgetary, tax and customs-tariff policy for 2021 and for the planning period of 2022 and 2023, [Основные направления бюджетной, налоговой и таможенно-тарифной политики на 2021 год и на плановый период 2022 и 2023 годов]

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
FY 2021

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
30/9/2020

Source:
<https://sozd.duma.gov.ru/bill/1027743-7>
sozd.duma.gov.ru - Official website of the State Duma of the Russian Federation

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?_adf.ctrl-state=5rxyppga79_82@ionId=45 The Single Portal of the budgetary system of the Russian Federation <https://sozd.duma.gov.ru/bill/1027743-7> sozd.duma.gov.ru - Official website of the State Duma of the Russian Federation
Comments: According to the Budget Code of the Russian Federation: art.241.2 - The Single Portal of the budgetary system of the Russian Federation is intended to provide access to information on the budgetary system of the Russian Federation and on the organization of the budgetary process in the Russian Federation. art.194 - 4. Not later than the day the draft federal law on the federal budget is submitted to the State Duma, the Government of the Russian Federation shall ensure the submission to the State Duma of documents and materials signed with an enhanced qualified electronic signature of the Minister of Finance of the Russian Federation by posting these documents and materials on the Single Portal of the budgetary system of the Russian Federation. The page of the Single Portal that you can see (the link) is developed in participation with the State Duma's representatives. The state Duma uses the Single Portal in the process of consideration of a federal budget (because its more informative and convenient than sozd.duma.gov.ru). The Single Portal is the main Russian source of the all budget information.

IBP Comment

We welcome the government's reviewer addition of the Single Portal as an additional source of information. In the response box, however, we will keep the current website of the Duma, which makes it a little easier to track the dates of publication of the Executive's Budget Proposal,

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the

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

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

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

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

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

Answer:

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

Source:

Submitted to the Parliament: 30.09.2020 and made available to the public
26/11/2020 approved by State Duma, lower chamber
02/12/2020 approved by Upper Chamber
08/12/2020 approved by the President (approved by the legislature)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

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

Answer:

30/9/2020

Source:

The EBP 2021 was published when it was tabled to the Parliament on 30/09/2020
sozd.duma.gov.ru - Official website of the State Duma of the Russian Federation

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: The EBP 2021 was published when it was tabled to the Parliament on 30/09/2020 budget.gov.ru - the Single Portal of the budgetary system of the Russian Federation sozd.duma.gov.ru - Official website of the State Duma of the Russian Federation

IBP Comment

We welcome the government reviewer's comment, and understand that the budget proposal was published on both the State Duma and the Single Budget Portal on the day in which it was tabled to parliament, which - the government agrees - was 30/09/2020. The response remains unchanged.

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

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

Answer:

The EBP 2021 was published when it was tabled to the Parliament on 30/09/2020 - <https://sozd.duma.gov.ru/bill/1027743-7>;

<http://duma.gov.ru/news/49619/>

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

<https://rg.ru/2020/09/30/pravitelstvo-vneslo-v-gosdumu-novyj-federalnyj-biudzhnet.html>

<https://www.interfax.ru/business/729313>

<https://www.kommersant.ru/doc/4511607>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?_adf.ctrl-state=5rxypga79_82@ionId=45 The Single Portal is the main Russian source of the all budget information.

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

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

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

Answer:

<https://sozd.duma.gov.ru/bill/1027743-7>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?_adf.ctrl-state=5rxypga79_82@ionId=45 <https://sozd.duma.gov.ru/bill/1027743-7>

IBP Comment

We welcome and include the additional link provided by the Government Reviewer.

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

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

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

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

Source:

Numerical data contained in the EBP submitted to the Parliament at the State Duma's website are found in Word (docx) and pdf files which are not machine readable. But at the Single portal of the budget system <http://budget.gov.ru/epbs/faces/p/Бюджет/Закон%20о%20бюджете> the numerical files of the EBP could be downloaded in excel (Not clear when the EBP was placed to the Single portal of the budget system).

Comment:

Peer Reviewer

Opinion: Agree

Comments: The dataset on EBP is available at the Single portal through API in JSON:

http://budget.gov.ru/epbs/faces/p/%D0%94%D0%B0%D0%BD%D1%8B%D0%B5%20%D1%81%D0%B5%D1%80%D0%B2%D0%B8%D1%81%D1%8B/opendata?code=7710168360-BUDGETLAW&_adf.ctrl-state=12qg6f2szz_166@ionId=45.

Government Reviewer

Opinion: Agree

Comments: According to the Budget Code of the Russian Federation: art.194 - 4. Not later than the day the draft federal law on the federal budget is submitted to the State Duma, the Government of the Russian Federation shall ensure the submission to the State Duma of documents and materials signed with an enhanced qualified electronic signature of the Minister of Finance of the Russian Federation by posting these documents and materials on the Single Portal of the budgetary system of the Russian Federation. So the EBP was placed at the same day to the Single portal of the budgetary system.

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."

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

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

Answer:

Draft law on the federal budget for 2021 and for the planning period 2022 and 2023 [Законопроект «О федеральном бюджете на 2021 год и на плановый период 2022 и 2023 годов»]

Source:

Comment:

Just a note that there are over 500 documents included in the EBP package. When clicking on "show more" on the page that lists all the documents submitted to the Duma, one can view over 40 pages of documents with their links. All of those documents have been posted on the same day.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Draft law on the federal budget for 2021 and for the planning period 2022 and 2023 "Проект федерального закона о федеральном бюджете на 2021 год и на плановый период 2022 и 2023 годов"

Comments: Its more informative and convenient to assess EBP package on the Single Portal of the budgetary system of the Russian Federation. http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?_adf.ctrl-state=5xyypga79_82@ionId=45 This page was also made for the State Duma (and with State Duma's representatives) and used for consideration of the EBP.

IBP Comment

We welcome and include the additional citation/links provided by the Government Reviewer.

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

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

Answer:

a. Yes

Source:

Budget for citizens to the draft federal law on the federal budget for 2021 and the planning period 2022 and 2023 [Бюджет для граждан к проекту федерального закона о федеральном бюджете на 2021 год и плановый период 2022 и 2023 годов]
https://minfin.gov.ru/ru/document/index.php?id_4=131688

Comment:

Peer Reviewer

Opinion: Agree

Comments: Also available here: http://budget.gov.ru/static/images/bdg/bdg_project_2021.pdf

Government Reviewer

Opinion: Agree

Comments: Also you can find it on the Single Portal of the budgetary system of the Russian Federation. As we said it is the main Russian source of the all budget information.

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%B4%D0%BB%D1%8F%20%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD?_adf.ctrl-state=fs3llwjdy_4@ionId=45

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

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

Answer:

FY 2021

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
08/12/2020

Source:
08/12/2020 approved by the President (approved by the legislature)

Submitted to the Parliament: 30.09.2020 and made available to the public
26/11/2020 approved by State Duma, lower chamber
02/12/2020 approved by Upper Chamber
08/12/2020 approved by the President (approved by the legislature)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: 02/12/2020

Comments: Again, there seems to be a confusion when interpreting the term 'enacted'. In my view, the most precise answer to this question is 02/12/2020, when the the Upper Chamber has approved the EB. This was the date when the bill was approved by the legislature. The President by Constitution does not belong to the legislature.

Government Reviewer

Opinion: Agree

IBP Comment

We welcome the peer reviewer's comment. The researcher highlights that before the President signs it, a document is not law. The interpretation of this question can be confusing, given the slight differences in what "enacted" means in different countries. Usually, we would accept the date of enactment as the date in which the Legislature (in this case the Duma) approves the document, which is a few days earlier than the President's signature. However, given the small difference in days, there isn't any different for scoring purposes, so we can leave the response as it is, acknowledging that the Duma did approve the document on the 2nd of December 2020.

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

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

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

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

Source:
The budget has been enacted on 08/12/2020
Published on the Official Internet portal of legal information <http://publication.pravo.gov.ru/Document/View/0001202012080106>
Date of publication: 8/12/2020

Comment:
Note that this is confirmed also by looking at the Way Back Machine Internet Archive that shows this website page

(<http://publication.pravo.gov.ru/Document/View/0001202012080106>) active and available on December 9, 2020.
See: <https://web.archive.org/web/20201209082051/http://publication.pravo.gov.ru/Document/View/0001202012080106>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
08/12/2020

Source:
Published on the Official Internet portal of legal information <http://publication.pravo.gov.ru/Document/View/0001202012080106>
The EB is presented in pdf format (not machine readable). The Single portal of the budget system presents only the EBP in the machine readable format (as for 19/01/2021).

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: The Single portal of the budget system presents of the EB in the machine readable format. You should change the field "Проект закона о бюджете" to "Закон о бюджете" and could find the EB in the machine readable format.

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

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

Answer:
Date of publication is stated on the website
<http://publication.pravo.gov.ru/Document/View/0001201811300026> (the official Internet portal of legal information)

The EB is presented in pdf format (not machine readable). The Single portal of the budget system presents only the EBP in the machine readable format (as for 19/01/2021).

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Date of publication is stated on the website <http://publication.pravo.gov.ru/Document/View/0001201811300026> (the official Internet portal of legal information) The EB is presented in machine readable format on the Single portal of the budget system: http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?_adf.ctrl-state=dz45uzw5p_4@ionId=45

IBP Comment

We welcome the Government Reviewer's comment, and are including it in the response to this question, which however is not changing.

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

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

Answer:

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

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: <http://publication.pravo.gov.ru/Document/View/0001201811300026> or http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?_adf.ctrl-state=5rxypga79_82@ionId=45

IBP Comment

We welcome the Government Reviewer's citation that complements the response originally provided by the researcher.

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

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

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

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

Source:

The EB is presented in pdf format (not machine readable). The Single portal of the budget system presents only the EBP in the machine readable format (as for 19/01/2021).

Comment:

Peer Reviewer

Opinion: Disagree

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

Comments: The dataset on EB is available at the Single portal through API in JSON:

http://budget.gov.ru/epbs/faces/p/%D0%94%D0%B0%D0%BD%D0%BD%D1%8B%D0%B5%20%D0%B8%20%D1%81%D0%B5%D1%80%D0%B2%D0%B8%D1%81%D1%8B/opendata?code=7710168360-BUDGETLAW&_adf.ctrl-state=12qg6f2szz_166@ionId=45. It is the same dataset that contains data on EBP,

which might explain the researcher's confusion.

Government Reviewer

Opinion: Disagree

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

Comments: The EB is presented in machine readable format on the Single portal of the budget system:

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?_adf.ctrl-state=dz45uzw5p_4@ionId=45

IBP Comment

The comments of the peer and government reviewers confirm that the data presentation for EB is the same as for the EBP. In agreement with the researcher, there is sufficient evidence for changing the response from "c" to "a". All numerical annexes to the text of the EB/EBP can be downloaded in excel.

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

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

Answer:

Federal Law of 08.12.2020 No. 385-FZ "On the Federal Budget for 2021 and for the Planning Period of 2022 and 2023" [Федеральный закон от 08.12.2020 № 385-ФЗ "О федеральном бюджете на 2021 год и на плановый период 2022 и 2023 годов"]

Source:

<http://publication.pravo.gov.ru/Document/View/0001202012080106>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

<https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

https://minfin.gov.ru/ru/performance/reforms/budget/budget_citizen/?id_65=132298-byudzhet_dlya_grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhetze_na_2021_god_i_planovyi_period_2022_i_2023_godov

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: It is possible to find a "citizens version" of the EB on the Single Portal of the budgetary system of the Russian Federation. As we said it is the main Russian source of the all budget information.

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B4%D0%BB%D1%8F%20%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD?_adf.ctrl-state=fs3llwjdy_4@ionId=45

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

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

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

1. CB to EBP - FY 2021 2. CB to EB - FY 2021

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Both CB for EBP and EB are publicly available CB for EBP: https://minfin.gov.ru/ru/document/?id_4=131688-byudzhnet_dlya_grazhdan_k_proektu_federalnogo_zakona_o_federalnom_byudzhete_na_2021_god_i_planovyi_period_2022_i_2023_godov CB for EB:

https://minfin.gov.ru/ru/performance/reforms/budget/budget_citizen/?id_65=132298-byudzhnet_dlya_grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhete_na_2021_god_i_planovyi_period_2022_i_2023_godov

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

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

Answer:

15/10/2020

Source:

1. CB to EBP - 15th October 2020

2. CB to EB – 30th December 2020

Comment:

Peer Reviewer

Opinion:

Comments: Sources: CB for EBP: https://minfin.gov.ru/ru/document/?id_4=131688-byudzhet_dlya_grazhdan_k_proektu_federalnogo_zakona_o_federalnom_byudzhete_na_2021_god_i_planovyi_period_2022_i_2023_godov CB for EB: https://minfin.gov.ru/ru/performance/reforms/budget/budget_citizen/?id_65=132298-byudzhet_dlya_grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhete_na_2021_god_i_planovyi_period_2022_i_2023_godov

Government Reviewer

Opinion: Agree

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

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

Answer:

The date of publication of the CB is set at the web-site of the Ministry of Finance

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: True for both CBs

Government Reviewer

Opinion: Agree

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

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

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

Answer:

https://minfin.gov.ru/ru/document/index.php?id_4=131688

Source:

CB to EBP2021: https://minfin.gov.ru/ru/document/index.php?id_4=131688

CB tp EB 2021: [https://minfin.gov.ru/ru/performance/reforms/budget/budget_citizen/?id_65=132298-](https://minfin.gov.ru/ru/performance/reforms/budget/budget_citizen/?id_65=132298-byudzheta_dlya_grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhete_na_2021_god_i_planovyi_period_2022_i_2023_godov)

[byudzheta_dlya_grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhete_na_2021_god_i_planovyi_period_2022_i_2023_godov](https://minfin.gov.ru/ru/performance/reforms/budget/budget_citizen/?id_65=132298-byudzheta_dlya_grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhete_na_2021_god_i_planovyi_period_2022_i_2023_godov) CB to EB

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Also you can find it on the Single Portal of the budgetary system of the Russian Federation. As we said it is the main Russian source of the all budget information.

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%B4%D0%BB%D1%8F%20%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD?_adf.ctrl-state=fs3llwjdy_4@ionId=45

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

For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."

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

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

Answer:

Budget for citizens to the draft federal law on the federal budget for 2021 and the planning period 2022 and 2023 [Бюджет для граждан к проекту федерального закона о федеральном бюджете на 2021 год и плановый период 2022 и 2023 годов]

Source:

1- Budget for citizens to the draft federal law on the federal budget for 2021 and the planning period 2022 and 2023 [Бюджет для граждан к проекту федерального закона о федеральном бюджете на 2021 год и плановый период 2022 и 2023 годов]

2- Budget for citizens to the Federal Law on the Federal Budget for 2021 and for the planning period 2022 and 2023 [Бюджет для граждан к Федеральному закону о федеральном бюджете на 2021 год и на плановый период 2022 и 2023 годов]

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
The CB corresponds to the EBP

Source:

Comment:
Two citizens budgets were produced and published in time. One that corresponds to the EBP 2021 (and this is the document that is being assessed throughout the questionnaire) and one that corresponds to the Enacted Budget 2021.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
FY 2020

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

Answer:

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

Source:

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

All budget execution reports are presented here: <https://roskazna.gov.ru/ispolnenie-byudzheto/federalnyj-byudzheto/1020/>

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

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

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

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

The IYR quarterly – for the 1 quarter to 22 May of the current fiscal year, for the 1st half year- until August 17 of the current fiscal year, for 9 months - until 17 November of the current fiscal year; per annum until May 15 of the year following the reporting financial year.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: It is possible to find all of the IYRs on the Single Portal of the budgetary system of the Russian Federation

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%0D1%8F%20%D0%BE%D1%82%D1%87%D0%B5%D1%82%D0%BD%D0%BE%D1%81%D1%82%D1%8C/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%B0%D1%8F%20%D0%BE%D1%82%D1%87%D0%B5%D1%82%D0%BD%D0%BE%D1%81%D1%82%D1%8C%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%BE%D0%B9%20%D1%81%D0%B8%D1%81%D1%82%D0%B5%D0%BC%D1%8B%20%D0%A0%D0%A4?_adf.ctrl-state=fs3llwjdj_115@ionId=45

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

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

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

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."

Answer:

The quarterly IYRs:

1. 13 November 2020 - The quarterly report as of 01 October 2020
2. 12 August 2020 - The quarterly report as of 01 July 2020
3. 22 May 2020 - The quarterly report as of 01 April 2020

The operational IYRs

1. 14 December 2020 – The operational report as of 01 December 2020
2. 13 November 2020 - The operational report as of 01 November 2020
3. 15 October 2020 - The operational report as of 01 October 2020
4. 14 September 2020 - The operational report as of 01 September 2020
5. 12 August 2020 - The operational report as of 01 August 2020
6. 15 August 2020 - The operational report as of 01 July 2020

Monthly IYRs:

1. 2 December 2020 - The monthly report as of 01 November 2020
2. 30 November 2020 - The monthly report as of 01 October 2020
3. 05 October 2020 - The monthly report as of 01 September 2020
4. 27 August 2020 - The monthly report as of 01 August 2020
5. 12 August 2020 - The monthly report as of 01 July 2020
6. 06 July 2020 - The monthly report as of 01 June 2020
7. 08 June 2020 - The monthly report as of 01 May 2020

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: The quarterly IYRs: 1. 13 November 2020 - The quarterly report as of 01 October 2020 2. 12 August 2020 - The quarterly report as of 01 July 2020 3. 22 May 2020 - The quarterly report as of 01 April 2020 The operational IYRs 1. 14 December 2020 - The operational report as of 01 December 2020 2. 13 November 2020 - The operational report as of 01 November 2020 3. 15 October 2020 - The operational report as of 01 October 2020 4. 14 September 2020 - The operational report as of 01 September 2020 5. 12 August 2020 - The operational report as of 01 August 2020 6. 15 July 2020 - The operational report as of 01 July 2020 Monthly IYRs: 1. 2 December 2020 - The monthly report as of 01 November 2020 2. 13 November 2020 - The monthly report as of 01 October 2020 3. 05 October 2020 - The monthly report as of 01 September 2020 4. 27 August 2020 - The monthly report as of 01 August 2020 5. 12 August 2020 - The monthly report as of 01 July 2020 6. 06 July 2020 - The monthly report as of 01 June 2020 7. 08 June 2020 - The monthly report as of 01 May 2020

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

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

Answer:

Date of publication is stated on the website of the Federal Treasury

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

Answer:

https://roskazna.gov.ru/upload/iblock/f1b/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.12.2020-_operativnyy_.zip

Source:

https://roskazna.gov.ru/upload/iblock/f1b/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.12.2020_operativnyy_.zip -
The most recent report is the operational report as of 01 December 2020 published on 14 December 2020

www.roskazna.ru - this is the official website of the Federal Treasury
www.roskazna.ru/ispolnenie-byudzhetrov - This is the weblink to all of the reports on budget execution of the federal budget
Weblinks to the last reports:

The quarterly IYRs:

1. 13 November 2020 - The quarterly report as of 01 October 2020 <https://roskazna.gov.ru/upload/iblock/074/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2020.zip>
2. 12 August 2020 - The quarterly report as of 01 July 2020 <https://roskazna.gov.ru/upload/iblock/2fc/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.07.2020.zip>
3. 22 May 2020 - The quarterly report as of 01 April 2020 <https://roskazna.gov.ru/upload/iblock/a96/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.04.2020.zip>

The operational IYRs

1. 14 December 2020 - The operational report as of 01 December 2020 https://roskazna.gov.ru/upload/iblock/f1b/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.12.2020_operativnyy_.zip
2. 13 November 2020 - The operational report as of 01 November 2020 https://roskazna.gov.ru/upload/iblock/c58/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.11.2020_operativnyy.xls.zip
3. 15 October 2020 - The operational report as of 01 October 2020 https://roskazna.gov.ru/upload/iblock/af6/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2020_operativnyy_.xls.zip
4. 14 September 2020 - The operational report as of 01 September 2020 https://roskazna.gov.ru/upload/iblock/c7f/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.09.2020_operativnyy_.xls.zip
5. 12 August 2020 - The operational report as of 01 August 2020 https://roskazna.gov.ru/upload/iblock/f27/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.08.2020_operativnyy_.zip
6. 15 August 2020 - The operational report as of 01 July 2020 https://roskazna.gov.ru/upload/iblock/faa/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.07.2020_operativnyy_.zip

Monthly IYRs:

1. 2 December 2020 - The monthly report as of 01 November 2020 <https://roskazna.gov.ru/upload/iblock/75d/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.11.2020.zip>
2. 30 November 2020 - The monthly report as of 01 October 2020 <https://roskazna.gov.ru/upload/iblock/25e/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2020.zip>
3. 05 October 2020 - The monthly report as of 01 September 2020 <https://roskazna.gov.ru/upload/iblock/bb7/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.09.2020.xlsx.zip>
4. 27 August 2020 - The monthly report as of 01 August 2020 <https://roskazna.gov.ru/upload/iblock/bf0/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.08.2020.zip>
5. 12 August 2020 - The monthly report as of 01 July 2020 <https://roskazna.gov.ru/upload/iblock/62c/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.07.2020-mesyachnyy.zip>
6. 06 July 2020 - The monthly report as of 01 June 2020 https://roskazna.gov.ru/upload/iblock/2ef/_-_-_-_-01.06.2020.zip
7. 08 June 2020 - The monthly report as of 01 May 2020 <https://roskazna.gov.ru/upload/iblock/7e4/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.05.2020.zip>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: The quarterly IYRs: 1. 13 November 2020 - The quarterly report as of 01 October 2020

<https://roskazna.gov.ru/upload/iblock/074/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2020.zip> 2. 12 August 2020 - The quarterly report as of 01 July 2020 <https://roskazna.gov.ru/upload/iblock/2fc/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.07.2020.zip> 3. 22 May 2020 - The quarterly report as of 01 April 2020 <https://roskazna.gov.ru/upload/iblock/a96/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.04.2020.zip> The operational IYRs 1. 14 December 2020 - The operational report as of 01 December 2020 https://roskazna.gov.ru/upload/iblock/f1b/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.12.2020_operativnyy_.zip 2. 13 November 2020 - The operational report as of 01 November 2020 https://roskazna.gov.ru/upload/iblock/c58/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.11.2020_operativnyy.xls.zip 3. 15 October 2020 - The operational report as of 01 October 2020 https://roskazna.gov.ru/upload/iblock/af6/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2020_operativnyy_.xls.zip 4. 14 September 2020 - The operational report as of 01 September 2020 https://roskazna.gov.ru/upload/iblock/c7f/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.09.2020_operativnyy_.xls.zip 5. 12 August 2020 - The operational report as of 01 August 2020 https://roskazna.gov.ru/upload/iblock/f27/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.08.2020_operativnyy_.zip 6. 15 July 2020 - The operational report as of 01 July 2020 https://roskazna.gov.ru/upload/iblock/faa/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.07.2020_operativnyy_.zip Monthly IYRs: 1. 2 December 2020 - The monthly report as of 01 November 2020 <https://roskazna.gov.ru/upload/iblock/75d/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.11.2020.zip> 2. 13 November 2020 - The monthly report as of 01 October 2020 <https://roskazna.gov.ru/upload/iblock/25e/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2020.zip> 3. 05 October 2020 - The monthly report as of 01 September 2020 <https://roskazna.gov.ru/upload/iblock/bb7/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.09.2020.xlsx.zip> 4. 27 August 2020 - The monthly report as of 01 August 2020 <https://roskazna.gov.ru/upload/iblock/bf0/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.08.2020.zip> 5. 12 August 2020 - The monthly report as of 01 July 2020 <https://roskazna.gov.ru/upload/iblock/62c/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.07.2020-mesyachnyy.zip> 6. 06 July 2020 - The monthly report as of 01 June 2020 https://roskazna.gov.ru/upload/iblock/2ef/_-_-_-_-01.06.2020.zip 7. 08 June 2020 - The monthly report as of 01 May 2020 <https://roskazna.gov.ru/upload/iblock/7e4/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.05.2020.zip>

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

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

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

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

Source:

The IYRs are in excel

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Also the budget execution reports are presented here:

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%94%D0%BE%D1%85%D0%BE%D0%B4%D1%8B/%D0%98%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B5%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B0%20%D0%BF%D0%BE%20%D0%B2%D0%B8%D0%B4%D0%B0%D0%BC%20%D0%B4%D0%BE%D1%85%D0%BE%D0%B4%D0%BE%D0%B2?_adf.ctrl-state=3e3nv9qyl_137@ionId=45

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%A0%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D1%8B/%D0%9E%D0%BF%D0%B5%D1%80%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D0%B5%20%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B5%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B0%20%D0%BF%D0%BE%20%D1%80%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D0%B0%D0%BC?_adf.ctrl-state=18749089nz_38@ionId=45 The IYRs are in csv, xls, xlsx

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."

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

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

Answer:

The most recent IYRs:

14 December 2020 – Report on federal budget execution as of 01 December 2020 (operational) [Отчет об исполнении федерального бюджета на 1 декабря 2020 (оперативный)] https://roskazna.gov.ru/upload/iblock/f1b/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.12.2020-_operativnyy_.zip

2 December 2020 – Report on federal budget execution as of 01 November 2020 (monthly) [Отчет об исполнении федерального бюджета на 1 ноября 2020 (ежемесячный)] <https://roskazna.gov.ru/upload/iblock/75d/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.11.2020.zip>

13 November 2020 – Report on federal budget execution as of 01 October 2020 (quarterly) [Отчет об исполнении федерального бюджета на 1 октября 2020 (ежеквартальный)] <https://roskazna.gov.ru/upload/iblock/074/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2020.zip>

Source:

The quarterly IYRs:

1. 13 November 2020 - The quarterly report on federal budget execution as of 01 October 2020 [Отчет об исполнении федерального бюджета на 1 октября 2020 (ежеквартальный)]

2. 12 August 2020 - The quarterly report on federal budget execution as of 01 July 2020 [Отчет об исполнении федерального бюджета на 1 июля 2020 (ежеквартальный)]

3. 22 May 2020 - The quarterly report on federal budget execution as of 01 April 2020 [Отчет об исполнении федерального бюджета на 1 апреля 2020 (ежеквартальный)]

The operational IYRs

1. 14 December 2020 – The operational report on federal budget execution as of 01 December 2020 [Отчет об исполнении федерального бюджета на 1 декабря 2020 (оперативный)]

2. 13 November 2020 - The operational report on federal budget execution as of 01 November 2020 [Отчет об исполнении федерального бюджета на 1 ноября 2020 (оперативный)]

3. 15 October 2020 - The operational report on federal budget execution as of 01 October 2020 [Отчет об исполнении федерального бюджета на 1 октября 2020 (оперативный)]

4. 14 September 2020 - The operational report on federal budget execution as of 01 September 2020 [Отчет об исполнении федерального бюджета на 1 сентября 2020 (оперативный)]
5. 12 August 2020 - The operational report on federal budget execution as of 01 August 2020 [Отчет об исполнении федерального бюджета на 1 августа 2020 (оперативный)]
6. 15 August 2020 - The operational report on federal budget execution as of 01 July 2020 [Отчет об исполнении федерального бюджета на 1 июля 2020 (оперативный)]

Monthly IYRs:

1. 2 December 2020 - The monthly report on federal budget execution as of 01 November 2020 [Отчет об исполнении федерального бюджета на 1 ноября 2020(ежемесячный)]
2. 30 November 2020 - The monthly report on federal budget execution as of 01 October 2020 [Отчет об исполнении федерального бюджета на 1 октября 2020 (ежемесячный)]
3. 05 October 2020 - The monthly report on federal budget execution as of 01 September 2020 [Отчет об исполнении федерального бюджета на 1 сентября 2020]
4. 27 August 2020 - The monthly report on federal budget execution as of 01 August 2020 [Отчет об исполнении федерального бюджета на 1 августа 2020 (ежемесячный)]
5. 12 August 2020 - The monthly report on federal budget execution as of 01 July 2020 [Отчет об исполнении федерального бюджета на 1 июля 2020 (ежемесячный)]
6. 06 July 2020 - The monthly report on federal budget execution as of 01 June 2020 [Отчет об исполнении федерального бюджета на 1 июня 2020 (ежемесячный)]
7. 08 June 2020 - The monthly report on federal budget execution as of 01 May 2020 [Отчет об исполнении федерального бюджета на 1 мая 2020 (ежемесячный)]

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Source (different dates of publication of some IYRs): The quarterly IYRs: 1. 13 November 2020 - The quarterly report as of 01 October 2020 2. 12 August 2020 - The quarterly report as of 01 July 2020 3. 22 May 2020 - The quarterly report as of 01 April 2020 The operational IYRs 1. 14 December 2020 - The operational report as of 01 December 2020 2. 13 November 2020 - The operational report as of 01 November 2020 3. 15 October 2020 - The operational report as of 01 October 2020 4. 14 September 2020 - The operational report as of 01 September 2020 5. 12 August 2020 - The operational report as of 01 August 2020 6. 15 July 2020 - The operational report as of 01 July 2020 Monthly IYRs: 1. 2 December 2020 - The monthly report as of 01 November 2020 2. 13 November 2020 - The monthly report as of 01 October 2020 3. 05 October 2020 - The monthly report as of 01 September 2020 4. 27 August 2020 - The monthly report as of 01 August 2020 5. 12 August 2020 - The monthly report as of 01 July 2020 6. 06 July 2020 - The monthly report as of 01 June 2020 7. 08 June 2020 - The monthly report as of 01 May 2020

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

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

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: The citizens version of the IYR is available at the Single portal:

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82?_adf.ctrl-state=148rcgdfd2_197@ionId=45

Government Reviewer

Opinion: Disagree

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: b. Nine weeks or less, but more than six weeks, after the midpoint

Comments: In our opinion the answer is b (nine weeks or less, but more than six weeks, after the midpoint). MYR are presented here: <https://roskazna.gov.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/188/> The date of MYR's publication is 12th of August 2020.

IBP Comment

The government seems to refer to the simple quarterly report, while the Mid-Year Review is considered as a more complete package that is published later (in September as indicated by the website itself) that includes the 6th month IYR, Annexes, and Explanatory note (as also confirmed by the government reviewers on question MYR-7). The response remains unchanged.

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
04/09/2020

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
Date of MYR's publication is set at the web-site of the Ministry of Finance

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: Date of MYR's publication is also set at the web-site of the Federal Treasure.

IBP Comment

We welcome and include the comment from the Government Reviewer.

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

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

Answer:

https://minfin.gov.ru/ru/document/index.php?id_4=131363

Source:

Link for the documents to download:

https://minfin.gov.ru/common/upload/library/2020/09/main/archive_4705793.zip

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: <https://roskazna.gov.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/188/>

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

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

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

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

Source:

The documents with the numerical data are in Excel

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Question MYR-2).

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."

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

Answer:

Explanatory note to the report on the execution of the federal budget for the 1st half of 2020 and its annexes [Пояснительная записка к отчету об исполнении федерального бюджета за 1 полугодие 2020 года и приложения к ней]

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: Report on the execution of the federal budget for the 1st half of 2020 and the Explanatory note to the report on the execution of the federal budget for the 1st half of 2020 and its annexes [Отчет об исполнении федерального бюджета за 1 полугодие 2020 года Пояснительная записка к отчету об исполнении федерального бюджета за 1 полугодие 2020 года и приложения к ней]

IBP Comment

We welcome the government reviewer's comment. The researcher clarified that she had considered the Report on the execution of the federal budget for the 1st half of 2020 [Отчет об исполнении федерального бюджета за 1 полугодие 2020 года] as one the In-Year Reports (which, indeed, it is), and has only counted the "Explanatory note to the report on the execution of the federal budget for the 1st half of 2020 and its annexes" (https://minfin.gov.ru/ru/document/?id_4=131363-poyasnitelnaya_zapiska_k_otchetu_ob_ispolnenii_federalnogo_byudzheta_zh_1_polugodie_2020_goda_i_prilozheniya_k_nei) as Mid-Year Review. In light of the fact that the Explanatory note is published in relation to the actual 6-months report, we can consider the two documents as a MYR bundle.

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

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

Answer:
b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
FY 2019

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

Answer:

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

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: a. Six months or less after the end of the budget year
Comments: It was published on 15/5/2020.

IBP Comment

We welcome the government reviewer's comment, and in agreement with the researcher we change the response, from "b" to "a." May 15th, 2020 is the date when the document was placed on the Federal Treasury website.

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

15/5/2020

Source:

Published: May 15, 2020 Revised: September 21, 2020

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
Date of YER's publication is set at the web-site of the Federal Treasury

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
<https://roskazna.gov.ru/ispolnenie-byudzhetrov/federalnyj-byudzhet/>

Source:
At the Federal Treasury website: <https://roskazna.gov.ru/ispolnenie-byudzhetrov/federalnyj-byudzhet/>
https://roskazna.gov.ru/upload/iblock/ba5/fb_godovoy.zip
At the Parliament's website (as a draft law, tabled for consideration and approval): <https://sozd.duma.gov.ru/bill/1020025-7>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: It is also possible find the YER at the Single Portal of the budgetary system of the Russian Federation
http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%B0%D1%8F%20%D0%BE%D1%82%D1%87%D0%B5%D1%82%D0%BD%D0%BE%D1%81%D1%82%D1%8C/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%B0%D1%8F%20%D0%BE%D1%82%D1%87%D0%B5%D1%82%D0%BD%D0%BE%D1%81%D1%82%D1%8C%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%BE%D0%B9%20%D1%81%D0%B8%D1%81%D1%82%D0%B5%D0%BC%D1%8B%20%D0%A0%D0%A4?_adf.ctrl-state=fs3llwjdy_115@ionId=45&period=dateYear&subject=&search=

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

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

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

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

Source:

The numerical data of the YER are available in Excel on the Federal Treasury

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: It is also possible find the YER at the Single Portal of the budgetary system of the Russian Federation

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%B0%D1%8F%20%D0%BE%D1%82%D1%87%D0%B5%D1%82%D0%BD%D0%BE%D1%81%D1%82%D1%8C/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%B0%D1%8F%20%D0%BE%D1%82%D1%87%D0%B5%D1%82%D0%BD%D0%BE%D1%81%D1%82%D1%8C%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%BE%D0%B9%20%D1%81%D0%B8%D1%81%D1%82%D0%B5%D0%BC%D1%8B%20%D0%A0%D0%A4?_adf.ctrl-state=fs3llwjdj_115@ionId=45&period=dateYear&subject=&search=

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Report on the execution of the federal budget for 2019 [Отчет об исполнении федерального бюджета за 2019 год]

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: There is a popular report available at the Ministry of finance web site, that may be considered as citizens version of YER:

https://minfin.gov.ru/common/upload/library/2020/09/main/Ispolnenie_federalnogo_budzheta_2019_god.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: In our opinion, the option "a" should be chosen. The "citizens version" of the YER: https://minfin.gov.ru/ru/document/index.php?id_4=129889 Also you can see the information about budget execution in convenient and understandable format for citizens on the Single Portal of the budgetary system of the Russian Federation: http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82?_adf.ctrl-state=nxwadb1_4@ionId=45

IBP Comment

We welcome the peer and government reviewers' comments. The researcher confirmed that the "illustrated" version of the Year-End Report is indeed a simplified version of the document, with data visualized, supported with clear narrative, explaining budget policies. She also noted, however, that the document was published on September 28, 2020, that is rather far from May 15, 2020 - the date when the YER was published (https://minfin.gov.ru/ru/document/index.php?id_4=129889). We can upgrade the response from "b" to "a" Regarding the Budget Portal - this is very interesting portal with plenty of different simplified information for the citizens. It is not easy to extract what exactly is related to the YER2019, and what is updated in a real-time mode. If there is a citizens' version for the YER on the portal, it may be useful to include additional instructions on how to use it.

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

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

Answer:

FY 2019

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Source: <http://www.ach.gov.ru/activities/audit-of-the-federal-budget/> Placed on the website of the Accounts Chamber on 21/09/2020, see in Subsequent Monitoring (Последующий контроль) Section

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

21/9/2020

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

The date is set on the audit page <https://ach.gov.ru/audit/>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:
<https://ach.gov.ru/audit/zaklyuchenie-na-2019>

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

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

Source:
The AR is in pdf, doc and only one numerical annex out of 16 is in excel

Comment:

Peer Reviewer
Opinion: Agree

Comments: All of the numerical data is available at the SAI repository as xls downloadable files:
https://code.ach.gov.ru/budget/operational_report/tree/master/2020%20%D0%B3%D0%BE%D0%B4/%D0%98%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B5%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B0%202019 However, they have appeared after the OBS cut-off date.

Government Reviewer
Opinion: Agree

Comments: Website also has a data repository that includes machine-readable forms of our reports and documents. Almost all annex documents are in the format .xlsx – https://code.ach.gov.ru/budget/operational_report/tree/master/2020%20%D0%B3%D0%BE%D0%B4/%D0%98%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B5%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B0%202019. This link is also available on the page with the Conclusion on the Execution of the Budget – <https://ach.gov.ru/audit/zaklyuchenie-na-2019>

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

Answer:

Conclusion of the Accounts Chamber of the Russian Federation on the report on the execution of the federal budget for 2019 (approved by the Board of the Accounts Chamber of the Russian Federation (Minutes dated September 18, 2020 No. 47K (1420) [Заключение Счетной палаты Российской Федерации на отчет об исполнении федерального бюджета за 2019 год (утверждено Коллегией Счетной палаты Российской Федерации (протокол от 18 сентября 2020 г. № 47К (1420))]

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

Comment:

The Accounts Chamber publishes the executive summary of its report -

<https://ach.gov.ru/upload/iblock/fd1/fd14b2ed3fbe89fc11e1eca682f2b40e.pdf>

Conclusion of the Accounts Chamber of the Russian Federation on the report on the execution of the federal budget for 2019 (main provisions).

[Заключение Счетной палаты Российской Федерации на отчет об исполнении федерального бюджета за 2019 год (основные положения)] This document is accessible, incorporates visual elements, although for consistency between countries it can not be considered the "citizens version".

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: First of all, the executive summary for 2019 AR presents an improved practice comparing to 2017 AR. The 2019 AR has been reduced in volume from 73 to 42 pages, it has a clearer structure and more accessible visualizations. However, beside the executive summary, the SAI publishes a simplified summary of the AR on its website which is shorter and even more accessible: <https://ach.gov.ru/audit/zaklyuchenie-na-2019> Therefore, having reviewed the CB examples from other countries, I conclude that the materials provided together with 2019 AR meet the OBS standards of citizens version of the AR.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: In addition to the full version of the conclusion with a number of appendixes, an executive summary of this report is also available, with basic provisions stated in an easily-understandable way. It is well structured and contains infographics and therefore can be regarded as the «citizens version». Source: <https://ach.gov.ru/upload/iblock/fd1/fd14b2ed3fbe89fc11e1eca682f2b40e.pdf>

IBP Comment

We welcome the peer and government reviewers' comments, and in agreement with the researcher, who confirms that the SAI presented a very good executive summary with a clearer structure and more accessible visualizations, easy to read and understand for broader public, the response is changed from "b" to "a". We can consider the document to be a "citizen's version" of the audit report. The link, presented by the GR, <https://ach.gov.ru/audit/zaklyuchenie-na-2019>, contains an even shorter version with main ideas and conclusions, that is clear, visualized, and well structured.

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

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

Answer:

a. Yes

Source:

<https://www.minfin.ru> The website of the Ministry of Finance posts budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, the In-Year Reports, the Mid-Year Review, and the Year-End Report

<http://www.roskazna.ru> The website of the Federal Treasury posts all budget execution reports – the IYRs and the YER

<http://sozd.duma.gov.ru> - Official website of the State Duma of the Russian Federation. It publishes all the bills and the history of their progress through in the Parliament. We can get the PBS, the EBP and the EB there.

<http://www.kremlin.ru> - The website of the President of the Russian Federation posts all documents signed by the President

<http://budget.gov.ru/data/opendata> - The single portal of the budget system of the Russian Federation, Electronic budget

<http://government.ru> - The government of the Russian Federation. Information about the bills, tabled to the State Duma, issued regulations.

<http://www.ach.gov.ru> The website of the Accounts Chamber, posts the Audit report

<http://publication.pravo.gov.ru> Official Internet portal. State system of legal information. It publishes all legislative acts, regulations, international treaties that have entered into force in the territory of the Russian Federation. Relating budget information there is the EB, the approved YER and the AR

<http://nalog.ru/opendata/> - Official site of the Federal Tax Service

www.zakupki.gov.ru - Portal of public procurement

<http://programs.gov.ru> - Government programs

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The portal about Russian Federation's national projects: <https://xn--80aapampemcchfmo7a3c9ehj.xn-p1ai/>

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

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

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

Answer:

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

Source:

Official website of the State Duma of the Russian Federation. It publishes all the bills and the history of their progress through in the Parliament. We get the PBS, the EBP and the EB from it (as set of files):

<https://sozd.duma.gov.ru/bill/1027743-7>

The single portal of the budget system of the Russian Federation, Electronic budget (as for 21 January 2021) presents for the budget on FY2021 only the draft budget (screenshots are available)

http://budget.gov.ru/epbs/faces/p/Бюджет/Закон%20о%20бюджете?.adf.ctrl-state=onfwdstes_42@ionId=45

http://budget.gov.ru/epbs/faces/p/Бюджет/Закон%20о%20бюджете?.adf.ctrl-state=onfwdstes_42@ionId=45

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

https://minfin.gov.ru/ru/performance/budget/federal_budget/budgeti/2021/?id_65=132143-federalnyi_zakon_ot_08.12.2020__385-fz_o_federalnom_byudzhete_na_2021_god_i_na_planovyi_period_2022_i_2023_godov

The Ministry of Finance publishes the Law on the federal budget (EB) but in pdf including all annexes (not machine readable)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

As for 21/01/2021 at the single portal of the budget system of the Russian Federation (Electronic budget): Revenue data:

<http://budget.gov.ru/epbs/faces/p/Бюджет/Доходы> and

Expenditure data: <http://budget.gov.ru/epbs/faces/p/Бюджет/Расходы>

Year reports are presented from 2007 by 2018 years

Monthly reports are presented by February 2020

The body entrusted with the functions of forming reports on the execution of the consolidated budget of the Russian Federation and the budgets of state extra-budgetary funds is the Federal Treasury (Article 166.1 of the Budget Code of the Russian Federation).

All annual and monthly reporting is presented on the official website of the Federal Treasury in consistent formats:

<https://roskazna.gov.ru/ispolnenie-byudzheto/>

including consolidated budget of the Russian Federation and budgets of state extra-budgetary funds. [Консолидированный бюджет

Российской Федерации и бюджетов государственных внебюджетных фондов], [https://roskazna.gov.ru/ispolnenie-](https://roskazna.gov.ru/ispolnenie-byudzheto/konsolidirovannyj-byudzheto/191/)

[byudzheto/konsolidirovannyj-byudzheto/191/](https://roskazna.gov.ru/ispolnenie-byudzheto/konsolidirovannyj-byudzheto/191/)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes

Source:

<http://budget.gov.ru/epbs/faces/p/Бюджет> - Current budget statistics in figures.

For example, infographics/ visualizations budget execution by revenues:

http://budget.gov.ru/epbs/faces/p/Бюджет/Доходы/Исполнение%20бюджета%20по%20видам%20доходов?_afWindowId=164lv3yqaj_521&_afLoop=18625687443810966&_adf.ctrl-state=cq6j0ukr4_201&_afWindowMode=0#!%40%40%3F_afWindowId%3D164lv3yqaj_521%26_afLoop%3D18625687443810966%26_afWindowMode%3D0%26_adf.ctrl-state%3D164lv3yqaj_549@ionId=45

<https://programs.gov.ru/> - Government programs

For example: <https://programs.gov.ru/Portal/program/15/passport> Economic development and innovative economy. Decree of the Government of the Russian Federation of March 31, 2020 No. 376. Passport of the state program

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:
a. Yes

Source:

The Constitution of the Russian Federation contains a number of provisions regulating relations in the budgetary sphere

Budget Code of the Russian Federation (BC RF) - <https://www.zakonrf.info/budjetniy-kodeks/>

Budget Code of the Russian Federation, Chapter 25.1 Fundamentals of drawing up, external auditing, consideration and endorsement of budgetary reporting <https://www.zakonrf.info/media/pdf/budjetniy-kodeks.pdf>

Article 264.1. Fundamentals of budget accounting and budget reporting

Article 264.2. Preparation of budget reporting

Article 264.3. Formation of reporting on execution of the consolidated budget and budgets of state extra-budgetary funds

Article 264.4. External auditing of an annual report on performance Budget Code, Chapter 264.4 and following

Article 264.5. The submission, consideration and approval of the annual report on the budget execution by the legislative (representative) body

Article 264.6. The law (decision) on the budget execution

Federal laws on the federal budget, on the budget of state extra-budgetary funds, adopted in accordance with the BC RF

Subordinate regulatory legal acts regulating budgetary relations

The Federal law from April 5, 2013 № 41-FZ "On the Accounts Chamber of the Russian Federation" <http://audit.gov.ru/about/document/> i.e., Article 18. Preliminary audit of the formation of the Federal budget and budgets of state extrabudgetary funds of the Russian Federation. See: http://audit.gov.ru/about/document/#doc_18

<https://www.zakonrf.info> - Legal navigation service under the legislation of the Russian Federation

<http://audit.gov.ru> - Website of the Accounts Chamber

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

GQ-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here:

Answer:

a. Yes

Source:

<https://www.zakonrf.info/budjetnyy-kodeks/36/> The Budget Code of the Russian Federation. Article 36. Principle of Transparency (Openness).

<http://minfin.ru/ru/performance/ebudget/npa/> Legislative-normative base of the Electronic budget.

<http://minfin.ru/ru/opendata/legislation/index.php> Normative legal support and regulation on the Open Data. Formation, updating and decision-making on the termination of updating of sets of open data of the Ministry of Finance of the Russian Federation: order and powers of participants

One of the most common forms and guarantees of citizens' participation are their appeals to government bodies. Federal Law "On the Procedure for Considering Applications of Citizens of the Russian Federation" dated 02.05.2006 N 59-FZ (last edition)

http://www.consultant.ru/document/cons_doc_LAW_59999/

<https://www.zakonrf.info> - Legal navigation service under the legislation of the Russian Federation

<http://minfin.ru/ru> Web-site of the Ministry of Finance of the Russian Federation

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

The EBP 2021 package: <https://sozd.duma.gov.ru/bill/1027743-7>

The text of the Bill on the Federal budget for 2021-2023 - <https://sozd.duma.gov.ru/download/AA8474ED-534A-4666-A160-9BD58DC66E31>

Article 1 (2), Total expenditures for 2021: 21 520 068 140,5 thousand rubles

The departmental structure of the federal budget expenditures (by administrative units) is presented in the annexes 12, 13 (secret) and 14 (top secret);

Annex 12 to the text of the Bill on the Federal Budget for 2021-2023: "Departmental expenditure structure the Federal budget for 2021-2023" (Ведомственная структура расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов):

<https://sozd.duma.gov.ru/download/70FA23DA-9509-400A-BAFE-2474D86FFE12>

Total expenditures presented in the Annex 12 for 2021: 18 311 988 470,9 thousand rubles

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

Comment:

According to the Order of the Ministry of Finance of the Russian Federation of 06.06.2019 N 85n (ed. of 29.12.2020) "On the Procedure for the formation and application of Budget Classification Codes of the Russian Federation, their structure and principles of appointment" each code of budget expenditure presents the administrative, economic, functional, program and the national projects classification

https://minfin.gov.ru/ru/document/?id_4=127700-

[prikaz_minfina_rossii_ot_06.06.2019_85n_o_poryadke_formirovaniya_i_primeneniya_kodov_byudzhethnoi_klassifikatsii_rossiiskoi_federatsii_ikh_strukture_i_printsipakh_naznacheniy](https://minfin.gov.ru/ru/document/?id_4=127700-prikaz_minfina_rossii_ot_06.06.2019_85n_o_poryadke_formirovaniya_i_primeneniya_kodov_byudzhethnoi_klassifikatsii_rossiiskoi_federatsii_ikh_strukture_i_printsipakh_naznacheniy), annexes: <https://minfin.gov.ru/common/upload/library/2019/07/main/85n.zip>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

The functional structure of the federal budget expenditures is presented in the annexes 15, and 16 (secret); Annex 15 Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023 (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов): <https://sozd.duma.gov.ru/download/9AD679B3-A6EA-48B7-8C2D-92BE519D20A8>.

At least two-thirds of, but not all, expenditures are presented (18 311 988 470,9 thousand rubles)

Comment:

According to the Order of the Ministry of Finance of the Russian Federation of 06.06.2019 N 85n (ed. of 29.12.2020) "On the Procedure for the formation and application of Budget Classification Codes of the Russian Federation, their structure and principles of appointment" each code of budget expenditure presents the administrative, economic, functional, program and the national projects classification

https://minfin.gov.ru/ru/document/?id_4=127700-prikaz_minfina_rossii_ot_06.06.2019_85n_o_poryadke_formirovaniya_i_primeneniya_kodov_byudzhetnoi_klassifikatsii_rossiiskoi_federatsii_ikh_strukture_i_printsipakh_naznacheniy, annexes: <https://minfin.gov.ru/common/upload/library/2019/07/main/85n.zip>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

Annex 15 Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023 (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов): <https://sozd.duma.gov.ru/download/9AD679B3-A6EA-48B7-8C2D-92BE519D20A8>.

Comment:

According to the Order of the Ministry of Finance of the Russian Federation of 06.06.2019 N 85n (ed. of 29.12.2020) "On the Procedure for the formation and application of Budget Classification Codes of the Russian Federation, their structure and principles of appointment" each code of budget expenditure presents the administrative, economic, functional, program and the national projects classification

https://minfin.gov.ru/ru/document/?id_4=127700-prikaz_minfina_rossii_ot_06.06.2019_85n_o_poryadke_formirovaniya_i_primeneniya_kodov_byudzhetnoi_klassifikatsii_rossiiskoi_federatsii_ikh_strukture_i_printsipakh_naznacheniya, annexes: <https://minfin.gov.ru/common/upload/library/2019/07/main/85n.zip>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

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

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

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

100 Expenditures for staff entitlements

200 Procurement of goods, works and services

300 Social security

400 Capital investments

500 Intergovernmental transfers

600 Subsidies

700 Debt Service

800 Additional budgetary allocations

Annex 15 Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023 (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов): <https://sozd.duma.gov.ru/download/9AD679B3-A6EA-48B7-8C2D-92BE519D20A8>.

For example,

p.2320 100: Financial support for the performance of the functions of federal public authorities, the provision of services and the performance of

works (Expenditure on payments to staff in order to ensure the performance of the functions of the state (municipal) authorities, state agencies, management bodies of state extra-budgetary funds)

p. 2321 200: Financial support for the performance of the functions of federal public authorities, the provision of services and the performance of works (Procurement of goods, works and services to meet state (municipal) needs)

p.2336 300: Financial support for the performance of the functions of federal state bodies, the provision of services and the performance of works (Social security and other payments to the population)

p.2338 400: Financial support for the performance of the functions of federal state bodies, the provision of services and the performance of works (Capital investments in objects of state (municipal) property)

Etc.

Annex 17, Distribution of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections, subsections of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023, <https://sozd.duma.gov.ru/download/916276B8-99BE-40A6-BC5F-63E13BF42E88>

p. 3451 400: Financial support for the performance of the functions of federal state bodies, the provision of services and the performance of works (Capital investments in objects of state (municipal) property)

p. 3454 500: Subsidies for one-time compensation payments to medical workers (doctors, paramedics) who have arrived (moved) to work in rural localities, or working settlements, or urban-type settlements, or cities with a population of up to 50 thousand people (Inter-budget transfers)

p.3455 600: Financial support for the performance of the functions of federal state bodies, the provision of services and the performance of works (Provision of subsidies to budgetary, autonomous institutions and other non-profit organizations)

Etc.

Comment:

According to the Order of the Ministry of Finance of the Russian Federation of 06.06.2019 N 85n (ed. of 29.12.2020) "On the Procedure for the formation and application of Budget Classification Codes of the Russian Federation, their structure and principles of appointment" each code of budget expenditure presents the administrative, economic, functional, program and the national projects classification https://minfin.gov.ru/ru/document/?id_4=127700-prikaz_minfina_rossii_ot_06.06.2019_85n_o_poryadke_formirovaniya_i_primeneniya_kodov_byudzhethnoi_klassifikatsii_rossiiskoi_federatsii_ikh_strukture_i_printsipakh_naznacheniy, annexes: <https://minfin.gov.ru/common/upload/library/2019/07/main/85n.zip>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

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

100 Expenditures for staff entitlements

200 Procurement of goods, works and services

300 Social security

400 Capital investments

500 Intergovernmental transfers

600 Subsidies

700 Debt Service

800 Additional budgetary allocations

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

Comment:

According to the Order of the Ministry of Finance of the Russian Federation of 06.06.2019 N 85n (ed. of 29.12.2020) "On the Procedure for the formation and application of Budget Classification Codes of the Russian Federation, their structure and principles of appointment" each code of budget expenditure presents the administrative, economic, functional, program and the national projects classification https://minfin.gov.ru/ru/document/?id_4=127700-prikaz_minfina_rossii_ot_06.06.2019_85n_o_poryadke_formirovaniya_i_primeneniya_kodov_byudzhethnoi_klassifikatsii_rossiiskoi_federatsii_ikh_strukture_i_printsipakh_naznacheniy, annexes: <https://minfin.gov.ru/common/upload/library/2019/07/main/85n.zip>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

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

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

Answer:

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

Source:

The national budget in the RF is formed by the program structure of expenditures in accordance with the List of government (state) programs of the RF, approved by the order of the Government of the RF.

Information on the budget expenditures is presented by program in the Annexes 17 and Annex 18 (secret) to the text of the Bill on the Federal Budget: Annex 17 "Distribution of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections, subsections of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023" (Распределение бюджетных ассигнований по целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов, разделам, подразделам классификации расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов) is presented on the website: <https://sozd.duma.gov.ru/download/916276B8-99BE-40A6-BC5F-63E13BF42E88>.

For example,

01 Government program of the Russian Federation "Healthcare Development" - pp.3450-3494

02 Government program of the Russian Federation "Development of Education" – pp. 3494-3543

03 Government program of the Russian Federation "Social Support to Citizens" – pp. 3343-3585

...

71 Development of the Pension System – pp. 4187-4189

Etc.

Total expenditures for 2021: 21 520 068 140,5 thousand rubles

Expenditures by program (Annex 17): 18 311 988 470,9 thousand rubles

Thus, programs accounting is presented for not all, but for at least two-thirds of expenditures.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Expenditures in the EBP are presented for 2021, 2022 and 2023:

Annex 12 to the text of the EBP for 2021-2023: "Departmental expenditure structure the Federal budget for 2021-2023" (Ведомственная структура расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов): <https://sozd.duma.gov.ru/download/70FA23DA-9509-400A-BAFE-2474D86FFE12>

Annex 15 Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023 (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов): <https://sozd.duma.gov.ru/download/9AD679B3-A6EA-48B7-8C2D-92BE519D20A8>.

Annex 17 "Distribution of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections, subsections of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023" (Распределение бюджетных ассигнований по целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов, разделам, подразделам классификации расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов) is presented on the website: <https://sozd.duma.gov.ru/download/916276B8-99BE-40A6-BC5F-63E13BF42E88>.

Comment:

According to the Order of the Ministry of Finance of the Russian Federation of 06.06.2019 N 85n (ed. of 29.12.2020) "On the Procedure for the formation and application of Budget Classification Codes of the Russian Federation, their structure and principles of appointment" each code of budget expenditure presents the administrative, economic, functional, program and the national projects classification https://minfin.gov.ru/ru/document/?id_4=127700-prikaz_minfina_rossii_ot_06.06.2019_85n_o_poryadke_formirovaniya_i_primeneniya_kodov_byudzhethnoi_klassifikatsii_rossiiskoi_federatsii_ikh_strukture_i_printsipakh_naznacheniy, annexes: <https://minfin.gov.ru/common/upload/library/2019/07/main/85n.zip>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

Administrative classification

Economic classification
Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Annex 12 to the text of the EBP for 2021-2023: "Departmental expenditure structure the Federal budget for 2021-2023" (Ведомственная структура расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов): <https://sozd.duma.gov.ru/download/70FA23DA-9509-400A-BAFE-2474D86FFE12>

Annex 15 Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023 (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов): <https://sozd.duma.gov.ru/download/9AD679B3-A6EA-48B7-8C2D-92BE519D20A8>.

Annex 17 "Distribution of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections, subsections of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023" (Распределение бюджетных ассигнований по целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов, разделам, подразделам классификации расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов) is presented on the website: <https://sozd.duma.gov.ru/download/916276B8-99BE-40A6-BC5F-63E13BF42E88>.

Multi-year estimates in the Annexes 12, 15 and 17 are presented for at least two-thirds of the budget

Annexes 13 (secret) and 14 (top secret), Annex 16 (secret) and Annex 18 (secret) are not presented

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Explanatory note to the EBP, <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>, pp 29-86

Annex 2 to the Explanatory note: Assessment of changes in federal budget revenues in 2021-2023 due to changes in the legislation of the Russian Federation and Government regulations Russian Federation, <https://sozd.duma.gov.ru/download/70753B19-BE35-4DC4-8A31-E1B86BB949E2>, pp. 1-2

Annex 3 Parameters of federal budget revenues for 2021 and for the planning period of 2022 and 2023, <https://sozd.duma.gov.ru/download/70753B19-BE35-4DC4-8A31-E1B86BB949E2>, pp. 3-22

Annex 4 Forecast of federal budget revenues for 2021 and for the planning period of 2022 and 2023 by the main chief revenue administrators, p.23-32

Annex 5 Standards for crediting 50% of excise tax receipts for medium distillates produced on the territory of the Russian Federation to the budgets of the constituent entities of the Russian Federation and the projected amounts of the corresponding receipts in the context of the constituent entities of the Russian Federation, <https://sozd.duma.gov.ru/download/70753B19-BE35-4DC4-8A31-E1B86BB949E2>, p.33-34

Annex 6 Standards for crediting 50% of excise tax receipts for ethyl alcohol from all types of raw materials and alcohol-containing products produced on the territory of the Russian Federation, and the projected amounts of the corresponding receipts in the context of the subjects of the Russian Federation, <https://sozd.duma.gov.ru/download/70753B19-BE35-4DC4-8A31-E1B86BB949E2>, p. 35-38

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Explanatory note to the EBP, <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>. pp 29-86
Annex 3 Parameters of federal budget revenues for 2021 and for the planning period of 2022 and 2023,
<https://sozd.duma.gov.ru/download/70753B19-BE35-4DC4-8A31-E1B86BB949E2>, pp. 3-22

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Annex 3 Parameters of federal budget revenues for 2021 and for the planning period of 2022 and 2023,
<https://sozd.duma.gov.ru/download/70753B19-BE35-4DC4-8A31-E1B86BB949E2>, pp. 3-22

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually,

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

Answer:

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

Source:

Annex 3 Parameters of federal budget revenues for 2021 and for the planning period of 2022 and 2023, <https://sozd.duma.gov.ru/download/70753B19-BE35-4DC4-8A31-E1B86BB949E2>, pp. 3-22

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

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

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

Answer:

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

Source:

Articles 13 and 14 of the Bill on the Federal budget regulate the management of the internal and external debt of the Russian Federation pp. 14-18, <https://sozd.duma.gov.ru/download/AA8474ED-534A-4666-A160-9BD58DC66E31>

The upper limit of the state external debt of the Russian Federation as of January 1, 2022, as of January 1, 2023 and as of January 1, 2024 by type of debt obligations, <https://sozd.duma.gov.ru/download/B0C33876-D7BF-4C49-AA02-7FD016A923A8>

The upper limit of the state external debt of the Russian Federation as of January 1, 2022, as of January 1, 2023 and as of January 1, 2024 by type of debt obligations and broken down by individual states, <https://sozd.duma.gov.ru/download/215643D1-5774-446A-8F3D-532BEE2F66DB>

The upper limit of the state external debt of the Russian Federation as of January 1, 2022, as of January 1, 2023 and as of January 1, 2024 by type of debt obligations and broken down by individual states, <https://sozd.duma.gov.ru/download/215643D1-5774-446A-8F3D-532BEE2F66DB>

Annex 35 to the text of EBP, The program of state internal borrowings of the Russian Federation for 2021 and for the planning period of 2022 and 2023, <https://sozd.duma.gov.ru/download/6C93CFA0-813F-4515-8E55-506E3FB87943>

Annex 36 to the text of EBP, Program of state guarantees of the Russian Federation in the currency of the Russian Federation for 2021 and for the planning period of 2022 and 2023, <https://sozd.duma.gov.ru/download/6AB27FB4-E929-47D8-8516-2CCDCF57B0F4>

Annex 37 to the text of EBP, State external borrowing program

Of the Russian Federation for 2021 and for the planning period of 2022 and 2023, <https://sozd.duma.gov.ru/download/A8D52572-75C5-4DE2-9DE0-E6370FD0ED8C>

Annex 38 to the text of EBP, Program of state guarantees of the Russian Federation in foreign currency for 2021 and for the planning period of 2022 and 2023, <https://sozd.duma.gov.ru/download/2AEBE056-B186-4C6A-B3C6-29EF1AF8D63C>

PASSPORT of the state program of the Russian Federation "Public Finance Management and Regulation of Financial Markets", <https://sozd.duma.gov.ru/download/0AE28F7F-273E-4CE6-A590-78B003D75F70>

Explanatory note to the EBP, (1) PASSPORT of the state program of the Russian Federation "Public Finance Management and Regulation of Financial Markets", pp. 275-282; (2) Section "Servicing of state (municipal) debt", <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>, pp. 400-402

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

Answer:

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

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

GUIDELINES:

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

- *interest rates on the debt;*

- maturity profile of the debt; and
- whether the debt is domestic or external.

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

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

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

Answer:

b. Yes, the core information is presented for the composition of the total debt outstanding.

Source:

1) There is no information on interest rates

The maturity profile of the debt and whether the debt is domestic or external is presented on the unified portal of the budget system of the Russian Federation. Please see the Package of documents, submitted to the State Duma for discussion and vote:

<https://sozd.duma.gov.ru/download/4EE3E345-EF34-44C8-ABBD-82535977C5EF>, a reference to the "Documents and materials submitted to the State Duma by placing these documents and materials on the unified portal of the budget system of the Russian Federation in the information and telecommunications network "Internet": at page 4 (first sentence).

According with the Budget Code, section 241.2,

http://www.consultant.ru/document/cons_doc_LAW_19702/cc0c300de03b27a332e073a515a1f7307491e47c/, "The unified portal of the budget system of the Russian Federation in the information and telecommunication network "Internet" is designed to provide access: for information on budgetary system of the RF and the organization of the budget process in the RF; information on the implementation of public-law entities budgetary powers and their participation in the relations regulated by the budget legislation of the RF; to other information determined by the MoF of the RF in accordance with its budgetary powers."

See here: http://budget.gov.ru/epbs/faces/p/Бюджет/Государственный%20долг?_adf.ctrl-state=k7kzjnssc_61@ionId=45

The information includes:

Internal debt of the Russian Federation. The volume of the state internal debt of the Russian Federation includes:

- the nominal amount of debt on state securities of the Russian Federation, the obligations for which are expressed in the currency of the Russian Federation;
- the amount of the principal debt on loans received by the Russian Federation and the obligations for which are expressed in the currency of the Russian Federation;
- the amount of obligations under state guarantees expressed in the currency of the Russian Federation;
- the amount of other (except for the specified) debt obligations of the Russian Federation, the payment of which in the currency of the Russian Federation is provided for by federal laws before the introduction of the Budget Code.

Dynamics of the volume of the state internal debt, billion rubles.

Structure of the state internal debt by types of state securities Repayment schedule of the state internal debt. The amount of the state external debt of the Russian Federation includes:

- the nominal amount of the debt on state securities of the Russian Federation, the obligations for which are expressed in foreign currency;
- the amount of the principal debt on loans received by the Russian Federation and obligations on which are expressed in foreign currency, including on targeted foreign loans (borrowings) attracted under state guarantees of the Russian Federation;
- the amount of obligations under state guarantees of the Russian Federation, expressed in foreign currency.

Dynamics of the volume of the state external debt, billion \$

Structure of the state external debt by types of government securities

The format of the information presentation is convenient and you can view the debt for each month.

Information for the debt, see also

Text of the EBP: <https://sozd.duma.gov.ru/download/AA8474ED-534A-4666-A160-9BD58DC66E31>, Article 17. Separate operations on sources of financing of the federal budget deficit, i.4. budget allocations are allocated for the repayment of government securities of the Russian Federation, the nominal value of which is indicated in the currency of the Russian Federation, for the repayment of foreign loans by the Russian Federation, pp.62-63

Explanatory note to the EBP, <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>, pp. 401-402, Expenditure obligations of the Russian Federation for servicing the government external debt

Annex 12 to the text of the EBP: "Departmental expenditure structure the Federal budget for 2021 and the planning period 2022 and 2023" contains information about "Governmental and municipal debt servicing" ("Обслуживание государственного и муниципального долга") with the amount of expenditures for debt servicing in 2021-2022, breakdown to domestic and external debts servicing.

<https://sozd.duma.gov.ru/download/70FA23DA-9509-400A-BAFE-2474D86FFE12>

Annex 35 to the text of the EBP "The program of the government internal borrowings of the Russian Federation for 2021 and for the planning period 2022 and 2022" – Government internal borrowings of the Russian Federation for 2021 and for the planning period 2022 and 2023 - <https://sozd.duma.gov.ru/download/02DEB051-D0CB-4EDD-805F-5943A2F3735F>
Annex 37 to the text of the EBP "Program of government foreign borrowings of the Russian Federation for 2021 and for the planning period 2022 and 2023" - Government foreign borrowings of the Russian Federation for 2020 and for the planning period 2021 and 2023 - <https://sozd.duma.gov.ru/download/BEB96A76-E15F-48C0-9E88-C8B710C6EC03>

Comment:

All the information about interest rates is regularly published on the web site of the Ministry of Finance of the Russian Federation https://www.minfin.ru/ru/performance/public_debt, however, it is not in the EBP package submitted to the Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: According to the Budget Code of the Russian Federation: art.241.2 - The Single Portal of the budgetary system of the Russian Federation is intended to provide access to information on the budgetary system of the Russian Federation and on the organization of the budgetary process in the Russian Federation. art.194 - 4. Not later than the day the draft federal law on the federal budget is submitted to the State Duma, the Government of the Russian Federation shall ensure the submission to the State Duma of documents and materials signed with an enhanced qualified electronic signature of the Minister of Finance of the Russian Federation by posting these documents and materials on the Single Portal of the budgetary system of the Russian Federation. The page of the Single Portal that you can see (the link) is developed in participation with the State Duma's representatives. The state Duma uses the Single Portal in the process of consideration of a federal budget (because its more informative and convenient than sozd.duma.gov.ru). The Single Portal is the main Russian source of the all budget information including the additional information of the total debt. Based on this, on our opinion, The Single Portal can be determined as a part of the EBP package submitted to the Parliament.

IBP Comment

We welcome the government reviewer's comment, and we do acknowledge that the Single Portal includes debt-related information. The question, however, asks whether this information is included in the Executive's Budget Proposal package, which is not the case. While it is true that the Executive's Budget Proposal is also included in the Single Portal, the debt information is included in a different section of the portal. Given the current OBS methodology, we cannot use it to complement the information found by the researcher in the Executive's Budget Proposal. The response remains unchanged.

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

Answer:

Maturity profile of the debt

Whether the debt is domestic or external

Information beyond the core elements (please specify)

Source:

Beyond the core elements presented the currency of the debt, directions of use of credits (loans), date of repayment of principal, what the debt is being used to finance, organization that provided the guarantee, if any, see Annex 37 to the text of the EBP "Program of government foreign borrowings of the Russian Federation for 2021 and for the planning period 2022 and 2023" - Government foreign borrowings of the Russian Federation for 2020 and for the planning period 2021 and 2023 - <https://sozd.duma.gov.ru/download/BEB96A76-E15F-48C0-9E88-C8B710C6EC03>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: According to the Budget Code of the Russian Federation: art.241.2 - The Single Portal of the budgetary system of the Russian Federation is intended to provide access to information on the budgetary system of the Russian Federation and on the organization of the budgetary process in the Russian Federation. art.194 - 4. Not later than the day the draft federal law on the federal budget is submitted to the State Duma, the Government of the Russian Federation shall ensure the submission to the State Duma of documents and materials signed with an enhanced qualified electronic signature of the Minister of Finance of the Russian Federation by posting these documents and materials on the Single Portal of the budgetary

system of the Russian Federation. The page of the Single Portal that you can see (the link) is developed in participation with the State Duma's representatives. The state Duma uses the Single Portal in the process of consideration of a federal budget (because its more informative and convenient than sozd.duma.gov.ru). The Single Portal is the main Russian source of the all budget information including the additional information of the total debt. Based on this, on our opinion, The Single Portal can be determined as a part of the EBP package submitted to the Parliament. And you can download information about debt and see amounts of money that should be paid by interest rates.

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%93%D0%BE%D1%81%D1%83%D0%B4%D0%B0%D1%80%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D1%8B%D0%B9%20%D0%B4%D0%BE%D0%BB%D0%B3?_adf.ctrl-state=m38ucui0_4@ionId=45

IBP Comment

See the comment from the previous question. In addition, we could not find a specific citation, from the Government Reviewer's comment, where the interest rate info could be identified. The response remains unchanged.

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Nominal GDP level and inflation rate are found in the Article 1 of the Text of the EBP: <https://sozd.duma.gov.ru/download/AA8474ED-534A-4666-A160-9BD58DC66E31>

Information on the macroeconomic forecast is presented in the Forecast of socio-economic development of the Russian Federation for 2021 and the planning period 2022 and 2023 <https://sozd.duma.gov.ru/download/2D191793-8AF3-4DAB-AFFB-03106910E03C>

Real GDP growth – in the Explanatory note to the text of the EBP -<https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63> - p. 19, Table 2.1 "Key macroeconomic indicators for 2021 and for the planning period 2022 and 2023"

Core information is presented for the macroeconomic forecast in the Executive's Budget Proposal including supporting budget documentation. There is a discussion mentioning the interest rates, but *no information on interest rates*. There is also information presented beyond the core elements. The Forecast of socio-economic development of the Russian Federation for 2021 and the planning period 2022 and 2023 presents extensive additional information related to the economic outlook, including, for instance:

Section "Registered unemployment rate" at page 5, 75, 116; Appendix 3: Basic parameters of the basic version of the socio-economic development forecast Russian Federation, pp. 68-110. Initial conditions for the formation of economic development options, etc.

Appendix 4: Main parameters of the conservative version of the socio-economic development forecast Russian Federation (1. The main macroeconomic parameters of the medium-term forecast of socio-economic development of the Russian Federation. 2. Forecast of the US dollar / ruble exchange rate. 3. Forecast of world prices for Urals crude oil. 4. Forecast of gas prices in the far abroad. 5. Forecast of inflation indicators.

6. Forecast of producer price indices and deflator indices by type of economic activity. 7. Forecast of production indices by type of economic activity. 8. Forecast of foreign trade indicators. – p.111-141

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

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

Comments: The page of the Single Portal that you can see (the link) is developed in participation with the State Duma's representatives. The state Duma uses the Single Portal in the process of consideration of a federal budget (because its more informative and convenient than sozd.duma.gov.ru). As we said the Single Portal is the main Russian source of the all budget information (according to the Budget Code) including the additional information of the total debt. Based on this, on our opinion, the Single Portal can be determined as a part of the EBP package submitted to the Parliament. And you can download information about debt and see amounts of money that should be paid by interest rates.

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%93%D0%BE%D1%81%D1%83%D0%B4%D0%B0%D1%80%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D1%8B%D0%B9%20%D0%B4%D0%BE%D0%BB%D0%B3?_adf.ctrl-state=m38ucuiP0_4@ionId=45 And you can see the button on the page with the EBP on the Single Portal that could redirect you to the information about debt. There are a lot of such buttons (in the bottom) to provide to people more additional information in easier way.

IBP Comment

We welcome the government reviewer's comment and suggested response, but the reason why we chose "b" is that there is beyond-the-core info but no interest rate information. The response remains, therefore, unchanged.

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

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Source:

Information beyond the core elements:

<https://sozd.duma.gov.ru/download/2D191793-8AF3-4DAB-AFFB-03106910E03C>

p.111-141: Forecast of world prices for Urals crude oil; Forecast of gas prices in the far abroad; Forecast of producer price indices and deflator indices by type of economic activity etc.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

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

Comments: As we said at the previous question.

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

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

GUIDELINES:

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

· inflation rate;

- real GDP growth; and
- interest rates.

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

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

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

Answer:

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

Source:

The EBP2021 does not present information related to a "sensitivity analysis" (inter-correlation between macroeconomic and fiscal indicators, or how different macroeconomic assumptions affect the budget estimates. At the same time the Forecast of socio-economic development of the Russian Federation for 2021 and the planning period of 2022 and 2023 (part of the EPB2020), <https://sozd.duma.gov.ru/download/2D191793-8AF3-4DAB-AFFB-03106910E03C>, presents oil prices/exchange rate forecast impact on the real incomes of populations, it's reflection on non-oil GDP growth and budget revenues.

Some information related to a "sensitivity analysis" is presented in the Forecast for the oil and gas: see pp.22-25

In addition, Dynamics of budget revenues of the budget system of the Russian Federation in the basic scenario of the forecast of socio-economic development of the Russian Federation until 2036 are in the Appendix 2 to the Budget Forecast of the Russian Federation for the period up to 2036, <https://sozd.duma.gov.ru/download/83F9F6DA-8A1A-4101-A905-B473F96B7FC6>

Main parameters of the federal budget and expenditures of the budget system of the Russian Federation are presented in the Appendix 3 to the Budget Forecast of the Russian Federation for the period up to 2036, <https://sozd.duma.gov.ru/download/7300CE3C-FC94-4BA1-94FC-B22A70889AF6>

An estimate of the federal budget's oil and gas revenue losses for different duration of the price shock is presented in Appendix 8, <https://sozd.duma.gov.ru/download/6D538029-CFC5-4F20-9EAE-00CE5E8D9A4E>.

Forecast of the characteristics of the budgets of the budget system of the Russian Federation until 2036 is in the Appendix 9 to the Budget Forecast of the Russian Federation for the period up to 2036, <https://sozd.duma.gov.ru/download/61CDC0F7-6D52-4913-BFA5-18E3093A8A42>

The forecast of the main indicators of the federal budget until 2036 is given in Appendix 10, <https://sozd.duma.gov.ru/download/21B373C0-43DA-4D87-80F1-81F3306E126C>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: In section 1.2. "Structural transformation of the economy" of The main directions of budgetary, tax and customs-tariff policy for 2021 and for the planning period of 2022 and 2023 provides information on the dependence of the cost of oil, the exchange rate of the national currency on the budget system. For example, Table 1.2.1 provides an estimate of the shortfall in oil and gas revenues of the federal budget for different duration of the "oil shock", % of GDP <https://sozd.duma.gov.ru/bill/1027743-7> Budget forecast of the Russian Federation for the period up to 2036: On pages 29 - 32 there is information on the impact of economic indicators on the dynamics of budget revenues (inflation, GDP, oil prices). On pages 32 - 34 information is provided on the impact of economic indicators on the expenditures of the budgets of the budgetary system. In addition, on pages 12 - 26, an analysis of the impact of external and internal factors on the Fiscal Forecast is carried out.

IBP Comment

We welcome the government reviewer's comment. In light of it, but also given that interest rate information is still *not* available, the response is upgraded from "c" to "b" because some "beyond the core" variables are presented such as oil prices.

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

GUIDELINES:

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

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

Answer:

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

Source:

There are estimates that show the impact of only some, but not all, new policy proposals in the EBP2021.

The Explanatory note to the EBP2021, <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>, describes the changes of budgetary allocations compared to the previous year. The narrative is given to these changes by directions of expenditures.

Page 14-16 of the Explanatory note: 8 new policies included, and the budget allocations earmarked for them. But there are no estimates that show how they affect expenditures.

Page 25 of the Explanatory note: “In 2021-2023, federal budget expenditures are projected to decrease from 21.1% of GDP in 2020 to 17.8% of GDP by 2023, due to an increase in budget allocations for financial support of measures related to the prevention and elimination of the consequences of a new coronavirus infection in 2020. The volume of conditionally approved expenditures will amount to 547.1 billion rubles (2.5% of total expenditures) in 2022 and 1,183. 6 billion rubles (5.0% of total expenditures) in 2023.”

See page 108 of the Explanatory note: “The change in the parameters of the financial support of the federal project “Development of advanced infrastructure for research and development in the Russian Federation” is due to the redistribution of budget allocations between the activities of the federal project:

an increase in the amount of budget allocations for the construction of new modern research vessels of unlimited navigation area in 2021 by 5,626. 7 million rubles and in 2022-by 3,555. 8 million rubles compared to the amount provided for by Law No. 380-FZ, due to the reallocation of budget allocations from subsidies for the modernization of research vessels “Academician Sergey Vavilov” and “Academician M. A. Lavrentiev” in 2021 in the amount of 200.0 million rubles and for updating the instrument base of leading organizations performing research and development, in 2021 in the amount of 5,426. 7 million rubles and in 2022-3,555. 8 million rubles in order to bring to the volumes provided for in the passport of the national project “Science”;

A narrative discussion of the impact of new policies on people’s life or economy is presented in the Explanatory note, although there is no estimates of how new policy proposals affect expenditure.

At the same time some information about new policies, which shows how they affect expenditures, included in:

Forecast of socio-economic development of the Russian Federation for 2021 and for the planning period of 2022 and 2023,

<https://sozd.duma.gov.ru/download/2D191793-8AF3-4DAB-AFFB-03106910E03C>,

Budget forecast of the Russian Federation for the period up to 2036, <https://sozd.duma.gov.ru/download/351E3933-2AB7-4843-AA69-E523F84C6251>,

PBS 2021: The main directions of the budget, tax and customs tariff policy for 2021 and for the planning period of 2022 and 2023.

<https://sozd.duma.gov.ru/download/418E1EDF-8231-4B16-B447-EB16F3D73BDD>

For example, see page 35. of the PBS2021: 3.1. COMBATING THE PANDEMIC AND PROMOTING ECONOMIC RECOVERY

“An increase in spending on financing anti-crisis programs, along with a reduction in non-oil and gas revenues, required a significant expansion of the structural (at the base oil price) primary deficit of the federal budget in 2020”

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The largest part of the Explanatory note contains estimates that show how new policy affect expenditures, along with narrative discussion (pages 87-464). 8 new policies that presented at pages 14-16 will be implemented at the expense of reserved funds since the calculations of the necessary funds for their implementation cannot be carried out at the time of budget submission. Budget forecast of the Russian Federation for the period up to 2036: On pages 29 - 32 there is information on the impact of economic indicators on the dynamics of budget revenues (inflation, GDP, oil prices). On pages 32 - 34 information is provided on the impact of economic indicators on the expenditures of the budgets of the budgetary system. In addition, on pages 12 - 26, an analysis of the impact of external and internal factors on the Fiscal Forecast is carried out.

IBP Comment

We welcome the government reviewer’s comment. Based on further consultation with the researcher, it looks like the Explanatory note is not structured around new policy proposals, distinguishing them from existing politics. The typical structure of the chapter of the Explanatory note includes: listing in a narrative format, increases in the expenditures, and again listing, what decreases in the expenditures. By looking at that presentation, therefore, it is not clear whether each listing refers to new proposals, as distinct from existing policies, or just the same/existing policies. The response remains unchanged.

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Estimates that show how the new policy proposals affect revenues along with a narrative discussion are presented in the Explanatory note to the EBP -<https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>, pp. 39-127
Table 3.2 "Factor analysis of federal budget revenues changes in 2021-2023 years" on pp.39-44
A narrative discussion is presented on pages 44-127 in break down on types of revenues.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure

estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

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

Source:

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications.

Annex 11 to the Explanatory note to the EBP: Federal budget expenditures on sections and subsections of classification of budget expenditures for 2021 and the planning period of 2022 and 2023 - <https://sozd.duma.gov.ru/download/3CB4B17B-9851-4E80-AEA0-5783B7D082C3> presents expenditures by functional classification for the year preceding the budget year (BY-1) - 2020

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: According to our previous comments, we consider that the Single Portal of the budgetary system of the Russian Federation could be determined as a part of the EBP package. On the bottom of the page with EBP, presented on the Single Portal you can find buttons that could redirect to the additional information. Button "Расходы бюджета (Динамика расходов бюджета)" shows for BY-1 expenditures by functional classification. Button "Сводная бюджетная роспись" shows for BY-1 expenditures by administrative classification. Button "Бюджетная отчетность бюджетов бюджетной системы РФ" shows for BY-1 expenditures by economic classification. Button "Кассовое исполнение по расходам" shows for BY-1 program expenditures. So it is possible to check all the information since 2017. That's why we consider the appropriate answer is "a".

IBP Comment

We welcome the government reviewer's comment, as well as the inclusion of comprehensive information on the Single Portal of the budgetary system of the Russian Federation. However, to maintain consistency with the OBS methodology and in its application across all countries, it is not possible to use the various pages of the Single Portal as supporting material to the Executive's Budget Proposal. While it is great to see specific buttons on the landing page of the EBP that can take to separate pages with additional information, it is not clear (nor is it possible to confirm) how and whether that information was used to inform the drafting of the budget in question. The response remains unchanged.

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

GUIDELINES:

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

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

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

Answer:

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

Source:

Annex 9 to the Explanatory note to the EBP "Federal budget expenditures in 2019-2021 in the context of government programs" <https://sozd.duma.gov.ru/download/1A6861CA-9A7C-441F-A475-FE26E53280C3> contains expenditure estimates for the year before the budget year (2020) in total - 19 319 511,9 million rubles which is less than two-thirds of expenditures (See "Assessment of expected execution of the Federal

budget for 2020" <https://sozd.duma.gov.ru/download/C30F91D4-CB19-4E30-9531-A2C50C6B26D4> - total projected expenditures for the 2020 - 22 561,7 billion rubles)

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Information about expenditure estimates of the year 2020 (BY-1) is presented on p.22 in the Explanatory note to the EBP - <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>, see Table 2.2 "Main characteristics of the Federal budget for 2021 and for the planning period 2022 and 2023". For BY-1 (2020), three table columns are available: Plan (by EB), Estimates (Оценка) and % to EB: =Estimates/Plan*100

Annex 8 to the Explanatory note to the EBP: Information on budget allocations for the financial support of the implementation of national projects in 2021-2023, <https://sozd.duma.gov.ru/download/7895902E-E937-43C2-A98D-375B07D0CB16>

Annex 9 to the Explanatory note to the EBP: Federal budget expenditures in 2021-2023 by state programs

<https://sozd.duma.gov.ru/download/1A6861CA-9A7C-441F-A475-FE26E53280C3>

Annex 11 to the Explanatory note to the EBP: Federal budget expenditures by sections and subsections of the classification of budget expenditures for 2021 and for the planning period of 2022 and 2023, <https://sozd.duma.gov.ru/download/3CB4B17B-9851-4E80-AEA0-5783B7D082C3>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: According to our previous comments, we consider that the Single Portal of the budgetary system of the Russian Federation could be determined as a part of the EBP package. On the bottom of the page with EBP, presented on the Single Portal you can find buttons that could redirect to the additional information. Button "Расходы бюджета (Динамика расходов бюджета)" shows for BY-2 expenditures by functional classification. Button "Сводная бюджетная роспись" shows for BY-2 expenditures by administrative classification. Button "Бюджетная отчетность бюджетов бюджетной системы РФ" shows for BY-2 expenditures by economic classification. Button "Кассовое исполнение по расходам" shows for BY-2 programm expenditures. So it is possible to check all the information since 2017. That's why we consider the appropriate answer is "a".

IBP Comment

We welcome the government reviewer's comment, as well as the inclusion of comprehensive information on the Single Portal of the budgetary system of the Russian Federation. However, to maintain consistency with the OBS methodology and in its application across all countries, it is not possible to use the various pages of the Single Portal as supporting material to the Executive's Budget Proposal. While it is great to see specific buttons on the landing page of the EBP that can take to separate pages with additional information, it is not clear (nor is it possible to confirm) how and whether that information was used to inform the drafting of the budget in question. The response remains unchanged.

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

Answer:

None of the above

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative, Economic and Functional classifications

Comments: According to our previous comments, we consider that the Single Portal of the budgetary system of the Russian Federation could be determined as a part of the EBP package. On the bottom of the page with EBP, presented on the Single Portal you can find buttons that could redirect to the additional information. Button "Расходы бюджета (Динамика расходов бюджета)" shows for BY-2 expenditures by functional classification. Button "Сводная бюджетная роспись" shows for BY-2 expenditures by administrative classification. Button "Бюджетная отчетность бюджетов бюджетной системы РФ" shows for BY-2 expenditures by economic classification. Button "Кассовое исполнение по расходам" shows for BY-2 programm expenditures. So it is possible to check all the information since 2017.

<https://sozd.duma.gov.ru/bill/1020025-7> See the federal budget execution report (section 2.1 and 2.2) for administrative and functional classifications. See the explanatory note for economic classifications.

IBP Comment

We welcome the government reviewer's comment, as well as the inclusion of comprehensive information on the Single Portal of the budgetary system of the Russian Federation. However, to maintain consistency with the OBS methodology and in its application across all countries, it is not possible to use the various pages of the Single Portal as supporting material to the Executive's Budget Proposal. While it is great to see specific buttons on the landing page of the EBP that can take to separate pages with additional information, it is not clear (nor is it possible to confirm) how and whether that information was used to inform the drafting of the budget in question. The response remains unchanged.

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Comments: According to our previous comments, we consider that the Single Portal of the budgetary system of the Russian Federation could be determined as a part of the EBP package. On the bottom of the page with EBP, presented on the Single Portal you can find buttons that could redirect to the additional information. Button "Кассовое исполнение по расходам" shows for BY-1 programm expenditures. So it is possible to check all the information since 2017. Thats why we consider the appropriate answer is "a".

IBP Comment

We welcome the government reviewer's comment, as well as the inclusion of comprehensive information on the Single Portal of the budgetary system of the Russian Federation. However, to maintain consistency with the OBS methodology and in its application across all countries, it is not possible to use the various pages of the Single Portal as supporting material to the Executive's Budget Proposal. While it is great to see specific buttons on the landing page of the EBP that can take to separate pagers with additional information, it is not clear (nor is it possible to confirm) how and whether that information was used to inform the drafting of the budget in question. The response remains unchanged.

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Information about expenditure estimates of the year 2020 (BY-1) is presented on p.22 in the Explanatory note to the EBP - <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>, see Table 2.2 "Main characteristics of the Federal budget for 2021 and for the planning period 2022 and 2023". For BY-1 (2020), three table columns are available: Plan (by EB), Estimates (Оценка) and % to EB: =Estimates/Plan*100. For BY-2 (2019), one column is available – "report" (as in the approved YER)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

Annex 3 to the Explanatory note to the EBP, Parameters of federal budget revenues for 2021 and for the planning period of 2022 and 2023, p.3-22, Annex 4 to the Explanatory note to the EBP, Forecast of federal budget revenues for 2021 and for the planning period of 2022 and 2023 by the main chief revenue administrators, p. 23-32, <https://sozd.duma.gov.ru/download/70753B19-BE35-4DC4-8A31-E1B86BB949E2>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

Annex 3 to the Explanatory note to the EBP, Parameters of federal budget revenues for 2021 and for the planning period of 2022 and 2023, p.3-22, and Annex 4 to the Explanatory note to the EBP, Forecast of federal budget revenues for 2021 and for the planning period of 2022 and 2023 by the main chief revenue administrators, p. 23-32, <https://sozd.duma.gov.ru/download/70753B19-BE35-4DC4-8A31-E1B86BB949E2>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

Explanatory note to the EBP - <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>, p. 39 Table 3.1. Dynamics of Federal budget revenues in 2021-2023, p. 38, Table 3.2. Factor analysis of changes in Federal budget revenues in the years 2019-2021 (year-on-year), pp.39-43

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

Annex 3 to the Explanatory note to the EBP, Parameters of federal budget revenues for 2021 and for the planning period of 2022 and 2023, p.3-22, and Annex 4 to the Explanatory note to the EBP, Forecast of federal budget revenues for 2021 and for the planning period of 2022 and 2023 by the main chief revenue administrators, p. 23-32, <https://sozd.duma.gov.ru/download/70753B19-BE35-4DC4-8A31-E1B86BB949E2>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

Annex 3 to the Explanatory note to the EBP, Parameters of federal budget revenues for 2021 and for the planning period of 2022 and 2023, p.3-22, and Annex 4 to the Explanatory note to the EBP, Forecast of federal budget revenues for 2021 and for the planning period of 2022 and 2023 by the main chief revenue administrators, p. 23-32, <https://sozd.duma.gov.ru/download/70753B19-BE35-4DC4-8A31-E1B86BB949E2>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Annex 3 to the Explanatory note to the EBP, Parameters of federal budget revenues for 2021 and for the planning period of 2022 and 2023, p.3-22, and Annex 4 to the Explanatory note to the EBP, Forecast of federal budget revenues for 2021 and for the planning period of 2022 and 2023 by the main chief revenue administrators, p. 23-32, <https://sozd.duma.gov.ru/download/70753B19-BE35-4DC4-8A31-E1B86BB949E2>

Comment:

Using a rough translation, the column for BY 2019 says "execution."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

b. Yes, the core information is presented for government debt.

Source:

Explanatory note to the EBP - <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>:

Pp. 27-28 the volume of the state debt of the Russian Federation including Table 2.6: Amount of government debt of the Russian Federation

Links do not always work. Also try: <https://sozd.duma.gov.ru/download/4EE3E345-EF34-44C8-ABBD-82535977C5EF>. There is pdf file which is downloading on this link. See <https://sozd.duma.gov.ru/bill/1027743-7>, "Пакет документов при внесении" - and pdf button in front.

pp. 275-276, The federal budget expenditures in 2020-2023 for the implementation of the state program "Public Finance Management and Regulation of Financial Markets" are presented in Table 4.2.39, from BY-1 (2020) to 2023 includes expenditure and includes the expenditure item "Sub-program "Management of public debt and public financial assets, improving the effectiveness of participation in international financial and economic relations"

P.279, Narrative on changing the parameters of financial support for the sub-program "Management of public debt and public financial assets, improving the effectiveness of participation in international financial and economic relations"

Pp. 312-313, Table 4.4. Federal budget expenditures by expenditure classification sections for 2021 and for the planning period of 2022 and 2023, from BY-1 (2020) to 2023 includes expenditure item "Servicing of state (municipal) debt"

P. 400, Section "Servicing of state (municipal) debt", including

Pp. 400-401 Servicing of the state internal debt of the Russian Federation

pp. 401-402, Servicing of the state external debt Russian Federation

Pp.468-469, The volume of repayment of the state external debt of the Russian Federation in 2021

Comment:

The maturity profile of the debt and whether the debt is domestic or external is presented on the unified portal of the budget system of the Russian Federation, <http://budget.gov.ru/epbs/faces/p/Бюджет/Государственный%20долг>. In the Package of documents, submitted to the State Duma for discussion and vote, <https://sozd.duma.gov.ru/download/4EE3E345-EF34-44C8-ABBD-82535977C5EF>, is a reference to the "Documents and materials submitted to the State Duma by placing these documents and materials on the unified portal of the budget system of the Russian Federation in the information and telecommunications network "Internet": at page 4 (first sentence).

According to the Budget Code, section 241.2,

http://www.consultant.ru/document/cons_doc_LAW_19702/cc0c300de03b27a332e073a515a1f7307491e47c/, "The unified portal of the budget system of the Russian Federation in the information and telecommunication network "Internet" is designed to provide access: for information on budgetary system of the RF and the organization of the budget process in the RF; information on the implementation of public-law entities budgetary powers and their participation in the relations regulated by the budget legislation of the RF; to other information determined by the MoF of the RF in accordance with its budgetary powers."

Thus, the EBP presents information on total debt outstanding at the end of BY-1 (2018), breakdown to domestic and external debts. It excludes information about interest payments on the debt; interest rates on the debt instruments;

All the information about interest rates is regularly published on the web site of the Ministry of Finance of the Russian Federation https://www.minfin.ru/ru/performance/public_debt, however, it is not in the EBP package submitted to the Parliament.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for government debt.

Comments: As we said the Single Portal is the main Russian source of the all budget information (according to the Budget Code) including the additional information of the total debt. Based on this, on our opinion, the Single Portal can be determined as a part of the EBP package submitted to the Parliament. And you can download information about debt and see amounts of money that should be paid by interest rates.

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%93%D0%BE%D1%81%D1%83%D0%B4%D0%B0%D1%80%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D1%8B%D0%B9%20%D0%B4%D0%BE%D0%BB%D0%B3?_adf.ctrl-state=m38ucui0_4@ionId=45

IBP Comment

We welcome the government reviewer's comment, as well as the inclusion of comprehensive information on the Single Portal of the budgetary system of the Russian Federation. However, to maintain consistency with the OBS methodology and in its application across all countries, it is not possible to use the various pages of the Single Portal as supporting material to the Executive's Budget Proposal (EBP). While it is great to see specific buttons on the landing page of the EBP that can take to separate pages with additional information, it is not clear (nor is it possible to confirm) how and whether that information was used to inform the drafting of the budget in question. The response remains unchanged. Also: we could not find interest rates in the Single Portal, suggesting that the response would not have been changed anyway.

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Explanatory note to the EBP - <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>:

Pp. 27-28 the volume of the state debt of the Russian Federation including Table 2.6: Amount of government debt of the Russian Federation Presented BY-2 (2019, report) and BY-1 (2020, estimate)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Source:

Explanatory note to the EBP - <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>

P. 407-418. See Section V. Intergovernmental relations with state extra-budgetary funds of the Russian Federation. The budget allocations of the federal budget provided in the form of inter-budget transfers to the budgets of state extra-budgetary funds of the Russian Federation for 2021 and the planning period of 2022 and 2023 are characterized by the following data (Table 5.1)

The bills on the budgets of the extra-budgetary funds of the Russian Federation are tabled together with the EBP.

For 2021-2023 the EBP and the budgets of EBFs were tabled on September, 30, 2020

About the budget of the Pension Fund of the Russian Federation for 2021 and for the planning period of 2022 and 2023

<https://sozd.duma.gov.ru/bill/1027744-7>

About the budget of the Federal Compulsory Health Insurance Fund for 2021 and for the planning period of 2022 and 2023

<https://sozd.duma.gov.ru/bill/1027745-7>

About the budget of the Social Insurance Fund of the Russian Federation for 2021 and for the planning period of 2022 and 2023

<https://sozd.duma.gov.ru/bill/1027746-7>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

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

Source:

The consolidated budget is presented in the "Forecast of the main parameters of the consolidated budget of the Russian Federation for 2021-2023" <https://sozd.duma.gov.ru/download/CEBB2A35-F61B-409D-9CDB-F7CB0A001E48>

See also the "Forecast of the main parameters of the budget system of the Russian Federation, including the consolidated budget of the Russian Federation for 2021 and the planning period 2022 and 2023", <https://sozd.duma.gov.ru/download/F3664845-2067-4E9F-BA82-208E64C97186>

Explanatory note to the EBP - <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>
P. 407-418. See Section V. Intergovernmental relations with state extra-budgetary funds of the Russian Federation. The budget allocations of the federal budget provided in the form of inter-budget transfers to the budgets of state extra-budgetary funds of the Russian Federation for 2021 and the planning period of 2022 and 2023 are characterized by the following data (Table 5.1)

Detailed information on extra-budgetary funds – in the list of materials supporting the Bills:

About the budget of the Pension Fund of the Russian Federation for 2021 and for the planning period of 2022 and 2023

<https://sozd.duma.gov.ru/bill/1027744-7>

About the budget of the Federal Compulsory Health Insurance Fund for 2021 and for the planning period of 2022 and 2023

<https://sozd.duma.gov.ru/bill/1027745-7>

About the budget of the Social Insurance Fund of the Russian Federation for 2021 and for the planning period of 2022 and 2023

<https://sozd.duma.gov.ru/bill/1027746-7>

The bills on the budgets of the extra-budgetary funds are tabled together with the EBP

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

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

Source:

Estimates of all intergovernmental transfers are presented, along with a narrative discussion,

Annex 11 to the Explanatory note to the EBP: Federal budget expenditures by sections and subsections of the classification of budget expenditures for 2021 and for the planning period of 2022 and 2023, <https://sozd.duma.gov.ru/download/3CB4B17B-9851-4E80-AEA0-5783B7D082C3>

Explanatory note to the EBP - <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>

Section V. "General inter-budget transfers to the budgets of the budget system of the Russian Federation", pp. 402-464

P.418 Section VI. Inter-budget transfers from the federal budget to the budgets of the constituent entities of the Russian Federation, including Table 6.1: Inter-budget transfers from the federal budget to the budgets of the constituent entities of the Russian Federation for 2021 and for the planning period of 2022 and 2023, p.418

Supporting budget documentation presents estimates of intergovernmental transfers – presented calculations, rules and methodology of all intergovernmental transfers (including dotations, subsidies, grants).

For example:

– Calculation of the Subvention for the implementation of the delegated powers of the Russian Federation to provide individual measures of social support to citizens exposed to radiation, <https://sozd.duma.gov.ru/download/C7E46D9C-C532-46EE-A95C-BFF7467E5EFD>

– Calculation of subventions from the federal budget for the implementation of the powers transferred by the Russian Federation to provide housing for certain categories of citizens established by the federal laws "On veterans" and " On social protection of disabled people in the Russian Federation"

<https://sozd.duma.gov.ru/download/05F73566-B69B-4FCC-A353-AC74DEC84560>

– Calculation of Subventions for the provision of certain categories of citizens of social services for the provision of medicines for medical use on prescriptions for medicines, medical products on prescriptions for medical products, as well as specialized medical nutrition products for disabled children, <https://sozd.duma.gov.ru/download/B6D518D5-37F1-455E-B1F9-B7AA5F3C1815>
Etc.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation

allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections, subsections of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023, <https://sozd.duma.gov.ru/download/916276B8-99BE-40A6-BC5F-63E13BF42E88> presents expenditures for several Russian regions as expenditures included in government programs

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Policy impacts based on income Policy impacts based on age Distribution of education expenditures by geographic region Distribution of health expenditures by geographic region Other displays of expenditure

Comments: Policy impacts based on income (Information about expenditures for social payments to citizens recognized as unemployed -

<http://sozd.duma.gov.ru/download/0F0FD4D3-7DFC-434C-B653-6D76568F9F1D>) Distribution of health expenditures by geographic region (http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%A0%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D1%8B/%D0%A0%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D1%8B%20%D0%BF%D0%BE%20%D0%BE%D1%82%D1%80%D0%B0%D1%81%D0%BB%D1%8F%D0%BC?message=eyJwYXJhbUJHTGV2ZWxzRmVklj7Im5hbWUiOiJwYXJhbUJHTGV2ZWxzRmVklwidmFsdWUiOiJ2aWV3Q29kZSlnZhbHVlIjoIRGF5RmVklldyJ9fQ==&_adf.ctrl-state=1ch9ot1j5k_132@ionId=45) Other displays of expenditure (Information about expenditures for allowances for pregnant wives of conscripts, as well as monthly allowances for the child of conscripts - <https://sozd.duma.gov.ru/download/7815F420-A826-4226-88E4-56F79C6114A8>)

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

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

Source:

Article 6 of the main text of the EBP: Budget allocations of the federal budget for 2021 and for the planning period of 2022 and 2023. Approve the distribution of budget allocations for the provision of subsidies to state corporations (companies), public law companies for 2021 and for the planning period of 2022 and 2023 in accordance with Annexes 22 and 23 (secret) to this Federal Law. P.40, <https://sozd.duma.gov.ru/download/AA8474ED-534A-4666-A160-9BD58DC66E31>

Annex 22, Allocation of budget allocations for the provision of subsidies to state corporations (companies), public law companies for 2021 and for the planning period of 2022 and 2023, <https://sozd.duma.gov.ru/download/9C8A7B26-171B-43AE-9825-1D02380D19DD>
Annex 23 (secret) is not presented

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

a. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

Source:

Section "National Economy" of the Explanatory note to the EBP - <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>. Pp. 329-367. For example,

p.330 "to provide subsidies to Russian credit organizations to compensate for the loss of income on loans issued by Russian credit organizations in 2015-2017 to individuals for the purchase of cars, and to reimburse part of the costs of loans issued in 2018-2023 to individuals for the purchase of cars in order to stimulate the utilization of production capacities of domestic automakers, in 2021 by 6,077. 4 million rubles, in 2022 by 5,325. 2 million rubles, in 2023 by 1,619. 8 million rubles"

p.335 "to grant subsidies to Russian leasing companies to recover part of the cost of paying interest on loans received from Russian credit institutions and the state Corporation "Bank for Development and Foreign Economic Affairs (Vnesheconombank)" in 2016 - In 2018, for the purchase of aircraft and simulators for Russian aircraft with their subsequent transfer to Russian airlines under leasing (lease) agreements in connection with the clarification of the number of helicopters supplied for the needs of air ambulance JSC "NSSA", in 2021 for 363.5 million rubles, in 2022 for 529.5 million rubles and in 2023 for 62.6 million rubles;"

"to provide subsidies to Russian industrial organizations to reimburse part of the cost of servicing loans aimed at increasing the volume of sales of products and improving the competitiveness of Russian industrial products in order to support light and textile industry enterprises, in 2021 by 309.0 million rubles, in 2022 by 318.1 million rubles;"

Annex 12 "Departmental structure of federal budget expenditures for 2021 and for the planning period of 2022 and 2023",

<https://sozd.duma.gov.ru/download/9C8A7B26-171B-43AE-9825-1D02380D19DD>

p.604 Subsidies to Russian organizations exporting military industrial products to reimburse part of the cost of paying interest on loans received from Russian credit organizations and the state Development Corporation " VEB.Russian Federation" (Other budget allocations)

p. 626 Subsidies to Russian automotive companies, including their subsidiaries, which in 2015 attracted loans for the purpose of refinancing and (or) acquiring rights of claims on loans and borrowings previously attracted by their subsidiaries and affiliates, and (or) their affiliates to reimburse part of the cost of paying interest on loans attracted by these automotive companies, including their subsidiaries, and (or) their affiliates for the purpose of refinancing loans and other purposes (Other budget allocations)

p.654 Subsidies to Russian manufacturers of aircraft, helicopters and aircraft engines for reimbursement of part of the cost of paying interest on loans received from Russian credit institutions and the state corporation "Bank for Development and Foreign Economic Affairs (Vnesheconombank)" in 2008-2011 for technical re-equipment, as well as part of the cost of paying lease payments for technological equipment supplied by Russian leasing companies under leasing agreements concluded since 2006 (Other budget allocations)

Comment:

The information for quasi-fiscal activities is scattered across many parts of the EBP package, making it very difficult in practice to identify all quasifiscal activities. It appears difficult to assert that some information for quasi-fiscal activities is missing. In the previous round of survey the "a" answer was chosen, it is accordingly suggested that we apply "a" answer this time.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

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

Answer:

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

Source:

Federal budget revenues from sales of tangible and intangible assets including Table 3.43 "Structure of Federal budget revenues from sales of tangible and intangible assets in 2018-2021" – pp. 81-82 of the Explanatory note to the EBP - <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>

Register of sources of budget revenues, <https://sozd.duma.gov.ru/download/B0ED389D-7671-42A0-ABBE-CB11E33A8B33>

The EBP contains a listing of the financial assets and no information on an estimate of their value.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, information beyond the core elements is presented for all financial assets.

Comments: The presented table (Table 3.43 "Structure of Federal budget revenues from sales of tangible and intangible assets in 2018-2021" – pp. 81-82 of the Explanatory note to the EBP - <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>) shows income from the sale of tangible and intangible assets, and therefore an estimate of their value is given, in addition, Annex 8 of the Explanatory note to the Bill of the Federal budget provides a list of chief administrators of federal budget revenues (Table 3.2 p. 42). As we said the Single Portal is the main Russian source of the all budget information (according to the Budget Code) including all available information on financial assets held by the government for at least the budget year. Based on this, on our opinion, the Single Portal can be determined as a part of the EBP package submitted to the Parliament. On the page with the EPB on the Single Portal

(<http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%>

B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?_adf.ctrl-state=yd37gg3m1_4@ionId=45) you can find the button "Госсектор (баланс федерального бюджета)". And you can download information on financial assets held by the government for at least the budget year. http://budget.gov.ru/epbs/faces/p/%D0%93%D0%BE%D1%81%D1%81%D0%B5%D0%BA%D1%82%D0%BE%D1%80?_adf.ctrl-state=yd37gg3m1_25#5c9734d4-1e2b-4a63-b2cf-bbebbd115a07@ionId=45 There are a lot of such buttons (in the bottom) to provide to people more additional information in easier way.

IBP Comment

We welcome the government reviewer's comment. However, in agreement with the researcher, we observe that the reviewer mentions "income from the sale of tangible and intangible assets" The question guidelines clarify that the "acquisition of assets" it not sufficient to award a higher response that, therefore, remains unchanged "c."

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

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

Answer:

c. Yes, information is presented, but it excludes some nonfinancial assets.

Source:

Non-financial assets are mentioned in the Explanatory note to the EBP- <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>. They are mentioned literally as "tangible assets" (материальные активы) and presented only together with Intangible assets. P. 80: Income from the sale of tangible and intangible assets, including Table 3.43 Structure of federal budget revenues from the sale of tangible and intangible assets in 2020-2023

The register of sources of budget revenues, <https://sozd.duma.gov.ru/download/B0ED389D-7671-42A0-ABBE-CB11E33A8B33>, presents in detail information on revenues from all assets including non-financial assets. For example, the list of revenues from use of immovable property (1 11 01 1 045 00000001 1 20 0008), p. 196

Non-financial assets are also presented in the "Calculations on the items of classification of federal budget revenues for 2021 and for the planning period of 2022 and 2023", <https://sozd.duma.gov.ru/download/4DFAAA30-FDE3-4495-BF66-6B9D297B0AF1>

Annex 3 to the Explanatory note to the EBP, Parameters of federal budget revenues for 2021 and for the planning period of 2022 and 2023, p. 11-12 - <https://sozd.duma.gov.ru/download/70753B19-BE35-4DC4-8A31-E1B86BB949E2>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all nonfinancial assets.

Comments: A listing of all nonfinancial assets held by the government as well as some additional information beyond the core elements is presented starting from page 308 "Register of sources of federal budget revenues" <https://sozd.duma.gov.ru/download/B0ED389D-7671-42A0-ABBE-CB11E33A8B33>. As we said the Single Portal is the main Russian source of the all budget information (according to the Budget Code) including all available information on nonfinancial assets held by the government for at least the budget year. Based on this, on our opinion, the Single Portal can

be determined as a part of the EBP package submitted to the Parliament. On the page with the EPB on the Single Potral (http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%20%D0%BE%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?_adf.ctrl-state=yd37gg3m1_4@ionId=45) you can find the button "Госсектор (баланс федерального бюджета)". And you can download information on nonfinancial assets held by the government for at least the budget year. http://budget.gov.ru/epbs/faces/p/%D0%93%D0%BE%D1%81%D1%81%D0%B5%D0%BA%D1%82%D0%BE%D1%80?_adf.ctrl-state=yd37gg3m1_25#5c9734d4-1e2b-4a63-b2cf-bbebbd115a07@ionId=45 There are a lot of such buttons (in the bottom) to provide to people more additional information in easier way.

IBP Comment

We welcome the government reviewer's comment. However, in agreement with the researcher and the peer reviewer, and given the question guidelines and for cross-country consistency, the response remains unchanged ("c"), because the Government Reviewer's citation shows income from the sale of nonfinancial assets, rather than the full list of assets and their value.

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

Option "e" is the appropriate response. Russia has solved the problem of the expenditures arrears – they are not created due to the specifics of the Treasury control/commitments mechanisms. According to article 192 of the Budget Code of the Russian Federation ", <http://pravo.gov.ru/proxy/ips/?docbody=&nd=102054721> (http://www.consultant.ru/document/cons_doc_LAW_19702/), "6. If in the next financial year and planning period the total amount of expenditures is insufficient to provide financial support for the expenditure obligations of the Russian Federation established by the legislation of the Russian Federation, the Government of the Russian Federation shall submit to the State Duma a draft federal law on changing the terms of entry into force (suspension) in the next financial year and planning period of certain provisions of federal laws that are not provided with sources of funding in the next financial year and / or planning period."

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Following additional consultations with the researcher, and having reviewed the IMF's Article IV text from February 2021 (<https://www.imf.org/-/media/Files/Publications/CR/2021/English/1RUSEA2021001.ashx>), the response is changed from "e" to "d". Article IV confirms that Russia is still engaging in quasi fiscal activities, through the NWF <https://minfin.gov.ru/en/key/nationalwealthfund/>. See page 56 of the document:

Recommendation: Refrain from quasi-fiscal activities through the NWF and continue to invest NWF funds into high-quality foreign assets even after the liquid part of the fund reaches the 7 percent of GDP target, in order to safeguard resources, avoid procyclicality, and shield the economy from oil price fluctuations. *Implementation status*: Not implemented. The authorities announced plans to invest up to RUB 1 trillion in domestic assets over the next three years using resources from the NWF. However, these plans were not implemented due to the crisis.

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

a. Yes, information beyond the core elements is presented for all contingent liabilities.

Source:

Annex 36 to the text of the EBP "Program of state guarantees of the Russian Federation in the currency of the Russian Federation for 2021 and for the planning period of 2022 and 2023", <https://sozd.duma.gov.ru/download/46019AB6-79B1-4716-A304-97865E599CE6>.

Annex 38 to the text of the EBP "Program of state guarantees of the Russian Federation in foreign currency for 2021 and for the planning period of 2022 and 2023", <https://sozd.duma.gov.ru/download/4E4A006B-AA6D-4E0C-8DD0-8F18FF1B9314>

Government guarantees on borrowings are contained in sources of deficit financing – see "Calculation of the classification of sources of financing of the federal budget deficit for 2021 and for the planning period of 2022 and 2023", <https://sozd.duma.gov.ru/download/BDFCA734-1BCC-4A36-810D-35131EC1CE1A>

The total government debt and the monthly state of government guarantees is presented on the website of the Ministry of Finance. See: Tables of monthly values of the volume of the government internal debt of the Russian Federation, https://www.minfin.ru/ru/statistics/fedbud/gov_debt/

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

Answer:

a. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

Source:

The core information (projections that cover a period of at least 10 years; the macroeconomic and demographic assumptions used in making the projections; a discussion of the fiscal implications and risks highlighted by the projections) is presented in the Budget Forecast for the period up to 2036 year, <https://sozd.duma.gov.ru/download/351E3933-2AB7-4843-AA69-E523F84C6251> and annexes:

Annex 1 to the Budget Forecast of the Russian Federation for the period up to 2036. The main parameters of the scenarios of socio-economic development of the Russian Federation until 2036 (average values for the period), <https://sozd.duma.gov.ru/download/C5ABD37C-ECF1-45D7-9765-0B456540B884>

Annex 2 to the Budget Forecast of the Russian Federation for the period up to 2036. Dynamics of budget revenues of the budget system of the Russian Federation in the basic scenario of the forecast of socio-economic development of the Russian Federation until 2036, <https://sozd.duma.gov.ru/download/83F9F6DA-8A1A-4101-A905-B473F96B7FC6>

Annex 3 to the Budget Forecast of the Russian Federation for the period up to 2036. Main parameters of the federal budget and expenditures of the budget system of the Russian Federation, <https://sozd.duma.gov.ru/download/7300CE3C-FC94-4BA1-94FC-B22A70889AF6>

Annex 7 to the Budget Forecast of the Russian Federation for the period up to 2036. The volume of tax expenditures in 2015-2019, <https://sozd.duma.gov.ru/download/5DF9596D-B96E-4048-93C8-9F1CE6BB37E8>

Annex 8 to the Budget Forecast of the Russian Federation for the period up to 2036, Estimation of the federal budget's oil and gas revenue losses with different duration of the price shock for 10 years, <https://sozd.duma.gov.ru/download/6D538029-CFC5-4F20-9EAE-00CE5E8D9A4E>

Annex 9 to the Budget Forecast of the Russian Federation for the period up to 2036, Forecast of budget characteristics of the budget system of the Russian Federation until 2036 <https://sozd.duma.gov.ru/download/61CDC0F7-6D52-4913-BFA5-18E3093A8A42>

Annex 10 to the Budget Forecast of the Russian Federation for the period up to 2036. Forecast of the main indicators of the federal budget until 2036, <https://sozd.duma.gov.ru/download/21B373C0-43DA-4D87-80F1-81F3306E126C>

Comment:

In addition to the core information presented:

- 1) The budget forecast is based on the basic and conservative version of the forecast of socio-economic development of the Russian Federation for the period up to 2036, approved at the meeting of the Government of the Russian Federation on November 22, 2018.
- 2) The parameters of the budget of the Pension Fund of the Russian Federation are calculated according to the distributive component without taking into account the accumulative component.
- 3) Projections cover 18 years

- 4) Considered a separate risk for the budget system of the Russian Federation, the sources of which are internal, is the expansion of the practice of establishing tax incentives and preferences.
- 5) Given the significant scale (it is estimated that the volume of the so-called "gray" wage fund (from which taxes are not paid or are not paid in full) reaches 10 trillion. The phenomenon of the "gray" wage fund is key in terms of creating imbalances in the levels of the tax burden between the "white" and "gray" economies. The resulting imbalances in the tax burden lead to a loss of competitiveness of bona fide taxpayers, encouraging them to "go into the shadows", which in order to ensure a balanced budget of the budget system of the Russian Federation requires an increase in the tax burden on bona fide taxpayers. Thus, the spiral of "shadowization" of the economy is unwinding, the result of which is a reduction in income at all levels of the budget system of the Russian Federation. Etc.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

e. Not applicable/other (please comment).

Source:

Russia is not a recipient of donor assistance.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures

often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

a. Yes, information beyond the core elements is presented for all tax expenditures.

Source:

The core information is presented for all tax expenditures in the "Main directions of the budget, tax and customs tariff policy for 2021 and the planning period 2021 and 2022", including Table 1.3.1. Volume of tax expenditures of the Russian Federation in 2017-2023, p.17, <https://sozd.duma.gov.ru/download/418E1EDF-8231-4B16-B447-EB16F3D73BDD>, and the Annexes to the "Main directions of the budget, tax and customs tariff policy for 2021 and the planning period 2021 and 2022", <https://sozd.duma.gov.ru/download/3FAC0CD8-50DC-47AC-A72D-F756E910B808>,

The information on most tax expenditures is calculated and published on the Ministry of Finance website and not within the EBP package

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all tax expenditures.

Comments: The core information is also presented for all tax expenditures in the "REPORT on the assessment of tax expenditures of the Russian Federation for 2019, the assessment of tax expenditures of the Russian Federation for 2020 and the assessment of tax expenditures of the Russian Federation for 2021 and the planning period of 2022 and 2023". <https://sozd.duma.gov.ru/download/80CF9DD5-3FA4-47AD-A7FC-07B1CD88B748>
This report present information on tax expenditures for one year prior to the budget year (BY-1) and for the planned period.

IBP Comment

After discussing with the researcher, it was confirmed that the Report on tax expenditure the Government Reviewer refers to, is part of the EBP package (<https://sozd.duma.gov.ru/bill/1027743-7>, specifically among the package of documents submitted on 30.09.2020), and it is also included on the Single portal. The response is changed from "b" to "a"

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

Source:

Revenues of the National Welfare Fund and the Federal Road Fund are classified as earmarked funds and supporting budget documentation presents estimates of earmarked revenues along with a narrative discussion.

1. Explanatory note to the EBP, <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>, contains Table 2.5 Forecast of the volume of the National Welfare Fund, p. 26, narrative discussion pp.26-27, Table 3.38 Structure of the main types of federal budget revenues from the use of property in 2020-2023, p.74, narrative p.75, Table 3.39 The main factors of deviations in the forecast of income receipts from property from year to year are presented in Table 3.39, p.75, including Change in the forecast of income from the management of funds of the National Welfare Fund (except for the receipt of dividends of PJSC Sberbank) and Decrease in the forecast of income from the balances of funds in the accounts of the federal budget and from their placement, except for the funds of the National Welfare Fund (including due to a decrease in additional oil and gas revenues against the background of a decrease in the price of oil); narrative, p.75; p.410, p.465

Co-financing of the formation of pension savings of insured persons at the expense of the National Welfare Fund (Inter-budget transfers), p.3239, Annex 15 to the text of the EBP, Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023 (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов): <https://sozd.duma.gov.ru/download/9AD679B3-A6EA-48B7-8C2D-92BE519D20A8>.

2. The Explanatory note to the EBP, <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>

Table 3.45 Structure of federal budget revenues from fines, sanctions, and damages in 2021-2023, p.83, includes Forecast of fines received by the federal road fund

Information on the expenditures of the Federal Road Fund in 2020-2023 is presented in Table 4.56 p.359

Narrative discussion: pp.228, 229, 230, 333, 337, 349 360 includes narrative on budget allocations of the Federal Road Fund, what is due to the change in the parameters of the Federal Road Fund in 2021,

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:

Program budgeting adopted in Russia, in contrast to traditional, article-by-article budgeting, focuses the budget on politically defined goals of socioeconomic development and provides a holistic strategy not only for short-term budget execution, but also for long-term strategic planning. Federal law "On Strategic Planning in the Russian Federation" 28.06.2014 N 172-FZ -http://www.consultant.ru/document/cons_doc_LAW_164841/

Article 3, item 31: the government program of the Russian Federation - the document of strategic planning containing the complex of the planned actions interconnected on tasks, terms of implementation, performers and resources, and the tools of the government policy providing within implementation of key public functions achievement of priorities and the purposes of the government policy in the field of social and economic development and ensuring national security of the Russian Federation.

The Explanatory note to the EBP, <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>, presents how the proposed budget is linked to all the government's policy goals for the budget year

Annex 9 to the Explanatory note to the EBP, Federal budget expenditures in 2021-2023 by state programs, <https://sozd.duma.gov.ru/download/1A6861CA-9A7C-441F-A475-FE26E53280C3>

Comment:

Same as in the previous round of assessment, The Explanatory note to the EBP includes both narrative discussion and estimates. The budget programs contain sometimes even excessive justification, however, there is no comprehensive integrated map (scorecard) or explicit narrative note, which illustrates how policies (strategies according to the law #172) transcend into budget numerical data, i.e. the planning documents of different levels are loosely coupled and it is difficult to trace which funds refer to which indicators, attached to policy goals." The narrative discussion thereby lacks important details.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Comments: Decree of the President of the Russian Federation of July 21, 2020 N 474 "On the national development goals of the Russian Federation for the period up to 2030" (<http://www.kremlin.ru/events/president/news/63728>). According to this Decree (the similar decree was at 2018) 14 national programs were developed (Demography, Healthcare, Tourism and hospitality industry, Education, Culture, Safe and quality roads, Housing and urban environment, Ecology, Science and universities, Small and medium enterprises, Digital economy, Labor productivity, International cooperation and export, Comprehensive plan for modernization and expansion backbone infrastructure). Each national project includes the goals listed in the decree, and also provides a list of quantitative indicators aimed at achieving each goal. In addition, each national project includes federal projects to which these goals are linked. In other words, the created system makes it possible to estimate the value of each goal included in the previously mentioned decree. On the Single Portal of budgetary system of the Russian Federation you can find the section "Национальные проекты" (http://budget.gov.ru/epbs/faces/p/%D0%9D%D0%B0%D1%86%D0%B8%D0%BE%D0%BD%D0%B0%D0%BB%D1%8C%D0%BD%D1%8B%D0%B5%20%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82%D1%8B?_adf.ctrl-state=yd37gg3m1_129@ionId=45). It contains all information about indicators and goals including all financial information about budget spendings. And it is easy to trace which funds refer to which indicators, attached to policy goals. In addition, the existing codes of the budget classification (for expenditures for national projects) also make it possible to estimate all indicated expenditures directly in the budget reporting.

IBP Comment

Upon further consultation with the researcher, and having confirmed that a narrative is indeed included in the document (even if not extensive), we welcome and accept the Government Reviewer's suggestion of upgrading the response, from "b" to "a."

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

Source:

Federal law "On Strategic Planning in the Russian Federation" 28.06.2014 N 172-FZ -http://www.consultant.ru/document/cons_doc_LAW_164841/ Article 3, item 31: the government program of the Russian Federation - the document of strategic planning containing the complex of the planned actions interconnected on tasks, terms of implementation, performers and resources, and the tools of the government policy providing within implementation of key public functions achievement of priorities and the purposes of the government policy in the field of social and economic development and ensuring national security of the Russian Federation.

Annex 9 to the Explanatory note to the EBP, Federal budget expenditures in 2021-2023 by state programs, <https://sozd.duma.gov.ru/download/1A6861CA-9A7C-441F-A475-FE26E53280C3>

Annex 17 to the Explanatory note to the EBP, Distribution of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections, subsections of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023, <https://sozd.duma.gov.ru/download/916276B8-99BE-40A6-BC5F-63E13BF42E88>

Comment:

Program budgeting adopted in Russia, in contrast to traditional, article-by-article budgeting, focuses the budget on politically defined goals of socio-economic development and provides a holistic strategy not only for short-term budget execution, but also for long-term strategic planning.

The estimates and how the proposed budget is linked to all of the government's policy goals for a multi-year period are presented, along with a narrative discussion. However, same as in the previous round of assessment, the narrative discussion lacks important details, for example, those which illustrate how policies transcend into budget numerical data, and it is difficult to trace which funds refer to which indicators, attached to policy goals, thereby, there is a "b" answer.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

Comments: Decree of the President of the Russian Federation of July 21, 2020 N 474 "On the national development goals of the Russian Federation for the period up to 2030" (<http://www.kremlin.ru/events/president/news/63728>). According to this Decree (the similar decree was at 2018) 14 national programmes were developed (Demography, Healthcare, Tourism and hospitality industry, Education, Culture, Safe and quality roads, Housing and urban environment, Ecology, Science and universities, Small and medium enterprises, Digital economy, Labor productivity, International cooperation and export, Comprehensive plan for modernization and expansion backbone infrastructure). Each national project includes the goals listed in the decree, and also provides a list of quantitative indicators aimed at achieving each goal. In addition, each national project includes federal projects to which these goals are linked. In other words, the created system makes it possible to estimate the value of each goal included in the previously mentioned decree. On the Single Portal of budgetary system of the Russian Federation you can find the section "Национальные проекты" (http://budget.gov.ru/epbs/faces/p/%D0%9D%D0%B0%D1%86%D0%B8%D0%BE%D0%BD%D0%B0%D0%BB%D1%8C%D0%BD%D1%8B%D0%B5%20%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82%D1%8B?_adf.ctrl-state=yd37gg3m1_129@ionId=45). It contains all information about indicators and goals including all financial information about budget spendings up to the 2024. And it is easy to trace which funds refer to which indicators, attached to policy goals. In addition, the existing codes of the budget classification (for expenditures for national projects) also make it possible to estimate all indicated expenditures directly in the budget reporting.

IBP Comment

Given that the guidelines do not set a minimum level of detail for the narrative to be included in the document, and given that there is - indeed - a narrative section in the relevant report, the response is upgraded from "b" to "a."

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

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

Source:

The EBP contains passports of all government programs and the summary of all government programs. All about government programs is also presented at the government programs portal: <https://programs.gov.ru/Portal>. Passports of the government programs present nonfinancial data on inputs. All government programs present the responsible contractor and the subcontractors of the program.

According to Annex 1 to the "Rules of development, implementation and evaluation of the effectiveness of individual government program of the Russian Federation": "Passport of the government program of the Russian Federation" <http://static.government.ru/media/files/4Ue0BsRwAAhG1zB00h9k3NhxuANaUiXA.pdf>, are approved the goals, indicators, expected results of the programs.

Some goals and indicators of the government programs might be considered as nonfinancial data on input.

The EBP presents the passports of the government programs, for example,

Passport of the government program of the Russian Federation "Development of Education"-

<https://sozd.duma.gov.ru/download/EAB82CA2-50AA-4D75-A876-0AFB39CFC6C7>; A summary of the government program of the Russian Federation "Development of education" - <https://sozd.duma.gov.ru/download/E553397D-576D-4602-847D-F6E197F7D33E>; Text of the program: <http://pravo.garant.ru/document?id=71748426&byPara=1>

The goals initially were stated in the Decree of the President of the Russian Federation No. 204 of 07.05.2018 "On National Goals and Strategic Objectives of the development of the Russian Federation for the period up to 2024," <http://www.kremlin.ru/acts/bank/43027>, and the government program is correlated with the national goals, see detailed goals and indicators: <https://edu.gov.ru/national-project>; passport: <http://static.government.ru/media/files/UuG1ErcOWtjF0FCsqdLsLxC8oPFDkMBB.pdf>

For the development of education, as nonfinancial data on input considered: positions of the Russian Federation in the international study of the quality of reading and understanding of the text (PIRLS), as well as in the international study of quality mathematical and natural science education (TIMSS); positions of the Russian Federation in the international program on assessment of educational achievements of students (PISA); the share of the number of graduates employed during the calendar year following the year of graduation in the total number of graduates of the educational organization enrolled in educational programs of secondary vocational education; availability of pre-school education for children aged 2 months to 3 years; availability of pre-school education for children aged 3 to 7 years; coverage of children aged from 5 to 18 years of additional training programs; etc.

Other programs examples within the EBP package:

PASSPORT of the state program of the Russian Federation " Social support of citizens» , <https://sozd.duma.gov.ru/download/AF127779-8783-4219-AC11-DE58A2A7168F>;

PASSPORT of the pilot state program of the Russian Federation "Health care Development», <https://sozd.duma.gov.ru/download/9BD6712C-FEC1-4565-8C48-E03DE468784B>;

PASSPORT of the state program of the Russian Federation " Environmental Protection» , <https://sozd.duma.gov.ru/download/F7C8A335-B926-47CC-9671-303722D75E53>

PASSPORT of the state program of the Russian Federation "Promotion of employment of the population» , <https://sozd.duma.gov.ru/download/94F01862-AAD6-49DC-B13F-0BF11E5E3BCE>

Etc.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:

Nonfinancial data on results are presented for each governmental program. Each program presents objective, goals, target indicators and performance targets (According to Annex 1 to the "Rules of development, implementation and evaluation of the effectiveness of individual government program of the Russian Federation": "Passport of the government program of the Russian Federation" <http://static.government.ru/media/files/4Ue0BsRwAAhG1zB00h9k3NhxuANaUiXA.pdf>). All government programs present, who are the responsible contractor and the subcontractors of the program.

The EBP contains passports of all government programs and the summary of all government programs. All about government programs is at the Portal: <https://programs.gov.ru/Portal>.

For example, Passport of the government program of the Russian Federation "Development of Education"-

<https://sozd.duma.gov.ru/download/EAB82CA2-50AA-4D75-A876-0AFB39CFC6C7>;

A summary of the government program of the Russian Federation "Development of education" - <https://sozd.duma.gov.ru/download/E553397D-576D-4602-847D-F6E197F7D33E>;

Text of the program: <http://pravo.garant.ru/document?id=71748426&byPara=1>

Nonfinancial data on results, for example:

Goal 1 – the quality of education, which is characterized by:

– ensuring the global competitiveness of Russian education, the entry of the Russian Federation into the top 10 countries in the world in terms of the quality of general education, including:

ensuring the weighted average result of the Russian Federation in the group of international studies

at least 12 places in 2020,

at least 11.5 places in 2021;

no lower than 11th place in 2022;

at least 10.5 places in 2023;

– an increase in the share of the number of graduates who were employed during the calendar year following the year of graduation in the total number of graduates of an educational organization who studied under the educational programs of secondary vocational education:

in 2020 – up to 62.3 percent;

in 2021 - up to 62.4 percent;

in 2022 – up to 62.5 percent;

in 2023 – up to 62.6 percent;

or

Goal 3-education of a harmoniously developed and socially responsible person based on the spiritual and moral values of the peoples of the Russian Federation, historical and national-cultural traditions, which is characterized by:

an increase in the coverage of children aged 5 to 18 years of additional education programs:

in 2020 – at least 75 percent;

in 2021 – at least 76 percent;

in 2022-77 percent;

in 2023 – 78.5 percent

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Source:

Performance targets are assigned to all nonfinancial data on results. Each government program presents objective, goals, target indicators and performance targets (According to the Annex 1 to the "Rules of development, implementation and evaluation of the effectiveness of individual government program of the Russian Federation": "Passport of the government program of the Russian Federation" - <http://static.government.ru/media/files/4Ue0BsRwAAhG1zB00h9k3NhxuANaUiXA.pdf>). All government programs present, who are the responsible contractor and the subcontractors of the program.

The Executive's Budget Proposal contains passports of all government programs and the summary of all government programs.

In addition, information on all government programs is placed at the government portal: <https://programs.gov.ru/Portal>.

For example, for the government program of the Russian Federation "Development of Education", the passport:

<https://sozd.duma.gov.ru/download/EAB82CA2-50AA-4D75-A876-0AFB39CFC6C7>;

summary: <https://sozd.duma.gov.ru/download/E553397D-576D-4602-847D-F6E197F7D33E>;

Text of the program: <http://pravo.garant.ru/document?id=71748426&byPara=1>.

For example, the performance targets to the nonfinancial data on results for the Federal project "Promoting women's employment - creating conditions for pre-school education for children under the age of three" (see p.3 of the Summary): creation of at least 90 thousand additional places, including providing the necessary conditions for the stay of children with disabilities and children with disabilities, in organizations that carry out educational activities under the educational programs of preschool education, for children under the age of three years at the expense of the federal budget, the budgets of the subjects of the Russian Federation and local budgets, taking into account the priority of regional programs of the subjects of the Russian Federation, including those that are part of the Far Eastern and North Caucasus Federal districts.

The creation by the end of 2021 at least not 143683 additional seats, including by providing the necessary conditions of stay of children with disabilities and children with disabilities, organizations carrying out educational activities on educational programs of preschool education for children aged from six weeks to three years at the expense of the Federal budget, budgets of the constituent entities of the Russian Federation and local budgets, with priority regional programs of the subjects of the Russian Federation, including those that are part of the Far Eastern and North Caucasus Federal Districts. Creation by the end of 2024 of at least 8,600 groups of preschool education, supervision and care of preschool children in the non-state sector of preschool education at the expense of subsidies from the federal budget to the budgets of the constituent entities of the Russian Federation, taking into account the priority of regional programs of the constituent entities of the Russian Federation, including those that are part of the Far Eastern and North Caucasus Federal Districts.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

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

Source:

See the "List of public regulatory obligations to be fulfilled at the expense of the federal budget for 2021 and for the planning period of 2022 and 2023", <https://sozd.duma.gov.ru/download/1EE3491E-3D1D-4337-9A5B-FD5975A20692>

It shows categories of recipients; and the size of payments established by the normative legal act.

In column 14 "Recipient Categories" of the "List", are presented the most impoverished populations. For example, Pensions for persons with disabilities, pp.3-6; families in need on different reasons, pp.11-12, 19-20, 68, 81, 86.

Among the impoverished, included in the list: Families who lost their breadwinner from among the citizens who died as a result of the Chernobyl disaster, who died as a result of radiation sickness and other diseases that arose in connection with the Chernobyl disaster, as well as families of the deceased disabled, which were subject to social support measures specified in article 14 of the Law of the Russian Federation of 15.05.1991 № 1244-1.

Presented are also: Amount of payment (with annual indexation); Disabled veterans; The disabled of I, II, III groups, children with disabilities; The persons who received the certificate on consideration of the petition for recognition as the refugee in the territory of the Russia Federation in essence, and the members of his family who arrived with it; Non-working able-bodied persons caring for the disabled of group I (with the exception of disabled persons since childhood of group I), as well as for the elderly who need constant external care or who have reached the age of 80 years according to the conclusion of the medical institution.

In addition the most vulnerable segments of the population are supported through the government programs. For example:

Government Program of the Russian Federation "Social support for citizens", <https://sozd.duma.gov.ru/download/AF127779-8783-4219-AC11-DE58A2A7168F>;

Government Program of the Russian Federation "Accessible environment" <https://sozd.duma.gov.ru/download/BA70122D-7A2F-44C4-ADE8-4420C1502AC0>;

Government Program of the Russian Federation "Providing affordable and comfortable housing and utilities to citizens of the Russian Federation" <https://sozd.duma.gov.ru/download/39693BF0-7AD2-459E-A64E-6BDBB4BD0BA1>;

These programs are part of the supporting documentation to the EBP, the expenditures for their implementation are presented in the annexes to the EBP, along with a narrative discussion given in the Explanatory Note: <https://sozd.duma.gov.ru/download/F26F5159-E060-41E7-A352-8E3B0EEBAC63>.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget

formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

The general principles and rules of budget formation are clear, see: Rules preparation of the draft federal budget and projects budgets of state extra-budgetary funds of the Russian Federation for the next financial year and planning period, approved by the Government decree of the Russian Federation, dated March 24, 2018 N 326, http://www.consultant.ru/document/cons_doc_LAW_294206/2926ac79f37f910682cd72c4d7532b34beebd43e/

But as in the previous round of the review, government websites have a link to the document "schedule for the preparation and consideration in 2020 of draft federal laws, documents and materials developed during the preparation of the draft federal budget and draft budgets of state extra-budgetary funds of the Russian Federation for 2021 and for the planning period of 2022 and 2023, (order of the Government of the Russian Federation No. DG-P13-5419 of May 25, 2020", for example, https://minfin.gov.ru/ru/document/?id_4=130317-pismo_minfina_rossii_ot_08.06.2020_16-08-0449210_proekt_metodiki_rascheta_predelnykh_bazovykh_byudzhetykh_assignovani_federalnogo_byudzheta_po_gosudarstvennym_programmam_r, but by searching in search engines and on the websites of the government and the Ministry of Finance, it was not possible to find the document itself

Comment:

There is a general timetable of the budget process for the EBP2021 with dates on the Unified portal of the budget system <http://budget.gov.ru/epbs/faces/p/Бюджетная%20система/Бюджетный%20процесс>, but it is not the official document, approved by the Government

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a detailed timetable is released to the public.

Comments:

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%B0%D1%8F%20%D1%81%D0%B8%D1%81%D1%82%D0%B5%D0%BC%D0%B0/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D1%8B%D0%B9%20%D0%BF%D1%80%D0%BE%D1%86%D0%B5%D1%81%D1%81%D0%93%D1%80%D0%B0%D1%84%D0%B8%D0%BA%20%D1%81%D0%BE%D1%81%D1%82%D0%B0%D0%B2%D0%BB%D0%B5%D0%BD%D0%B8%D1%8F%20%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82%D0%B0%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B0?_adf.ctrl-state=1ch9ot1j5k_174@ionId=45 The procedure for posting and providing information on a single portal of the budgetary system of the Russian Federation was approved by Order of the Ministry of Finance of Russia dated December 28, 2016 N 243n. Information could be posted on the portal only after the document is signed by an authorized person (Minister of Finance of the Russian Federation). Some documents could be posted on the Portal only after the Government's signature (PBS, MYR, EYR, etc.).

IBP Comment

We welcome the government reviewer's additional reference, and in agreement with the researcher, we upgrade the response from "d" to "a." A detailed timeframe is published yearly, and a dropdown menu allows to pick the budget year the user wishes to consult the calendar for.

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

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

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

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

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

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

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

The PBS ("Main directions of the budget, tax and customs tariff policy for 2021 and the planning period 2022 and 2023") was placed on the web-site of the Ministry of Finance on October, 1, 2020, alongside the Executive's Budget Proposal. https://minfin.gov.ru/document/?id_4=131644-osnovnye_napravleniya_byudzheto_i_nalogovoi_tamozhenno-tarifnoi_politiki_na_2021_god_i_na_planovyi_period_2022_i_2023_godov

It is therefore considered *not* publicly available as per the OBS methodology. Hence, the "d" response selected here.

We note, however, that the core information is presented, except for the interest rates.

Main parameters of the forecast of socio-economic development - pp. 32

Table 2.2.1. Basic parameters of the basic forecast of socio-economic development of Russia – p.34

Certain information beyond the core elements is also presented. Interest rates are presented on the MoF's website (for example, https://minfin.gov.ru/performance/public_debt/internal/ofz-n/about), what is not the part of the PBS.

Comment:

The PBS was not considered publicly available (as the PBS was presented alongside the EBP and not 1 month prior to the tabling of the EBP), and all questions regarding the PBS are marked "d."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: According to IBP's Methodology, the PBS was released less than one month before the Executive's Budget Proposal is introduced to the legislature but it made because of COVID-19 situation. The Government of the Russian Federation and the Ministry of Finance had a lot of work with preparing a lot of documents and creation pandemic measures. That's why there was a decision to release the PBS with the Executive's Budget Proposal the legislature. But the PBS includes a lot of information that could be appreciated by IBP's Methodology. Only the COVID-19 situation and developing new messuares made the Government to took such desicion. But the PBS is still open for citizens. May be the IBP would take into account that a lot of countries (including the Russian Federation) faced with such problems. And in our oppinion it would be better to set off questions connected with assession of the PBS information (despite of the dates of publication).

IBP Comment

We welcome the government reviewer's comment, but - as indicated in Section 1 of this questionnaire in the OBS-related questions - the response won't change because the Pre-Budge Statement was not published within the required time frame, that is 1 month prior to the publication of the EBP. IBP and its research partners are applying the OBS methodology uniformly across all countries, many of which continued to perform in the same way as previous years, publishing the Pre-Budget Statement one month prior to tabling the EBP.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative,

economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

The PBS ("Main directions of the budget, tax and customs tariff policy for 2021 and the planning period 2022 and 2023") was placed on the web-site of the Ministry of Finance on October, 1, 2020, alongside the Executive's Budget Proposal. https://minfin.gov.ru/ru/document/?id_4=131644-osnovnye_napravleniya_byudzhetoj_nalogovoi_i_tamozhenno-tarifnoi_politiki_na_2021_god_i_na_planovyi_period_2022_i_2023_godov

It is therefore considered *not* publicly available as per the OBS methodology. Hence, the "d" response selected here.

We note however the following information; Section 3. Goals and objectives budget, tax and customs-tariff policy for 2021-2023 pp. 35-59; Section 4. Main parameters of the budgetary system of the Russian Federation, pp. 60-101, including 4.1. Federal budget, p.60; Table 4.1.1. Main characteristics of the Federal budget in 2021-2023, p.50; Table 4.1.3. Federal budget expenditures in 2021-2023, p.64

Comment:

The PBS was not considered publicly available (as the PBS was presented alongside the EBP and not 1 month prior to the tabling of the EBP), and all questions regarding the PBS are marked "d."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: According to IBP's Methodology, the PBS was released less than one month before the Executive's Budget Proposal is introduced to the legislature but it made because of COVID-19 situation. The Government of the Russian Federation and the Ministry of Finance had a lot of work with preparing a lot of documents and creation pandemic measures. That's why there was a decision to release the PBS with the Executive's Budget Proposal the legislature. But the PBS includes a lot of information that could be appreciated by IBP's Methodology. Only the COVID-19 situation and developing new measures made the Government to take such decision. But the PBS is still open for citizens. May be the IBP would take into account that a lot of countries (including the Russian Federation) faced with such problems. And in our opinion it would be better to set off questions connected with assessment of the PBS information (despite of the dates of publication).

IBP Comment

We welcome the government reviewer's comment, but - as indicated in Section 1 of this questionnaire in the OBS-related questions - the response won't change because the Pre-Budget Statement was not published within the required time frame, that is 1 month prior to the publication of the EBP. IBP and its research partners are applying the OBS methodology uniformly across all countries, many of which continued to perform in the same way as previous years, publishing the Pre-Budget Statement one month prior to tabling the EBP.

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

The PBS ("Main directions of the budget, tax and customs tariff policy for 2021 and the planning period 2022 and 2023") is placed on the web-site of the Ministry of Finance on October, 1, 2020, https://minfin.gov.ru/ru/document/?id_4=131644-osnovnye_napravleniya_byudzhetoj_nalogovoi_i_tamozhenno-tarifnoi_politiki_na_2021_god_i_na_planovyi_period_2022_i_2023_godov

Information beyond the core elements is presented for the government's revenue policies and priorities:

3.1. COMBATING AND PROMOTING THE PANDEMIC ECONOMIC RECOVERY, p.35-37; 3.2. STRUCTURAL TRANSFORMATION OF THE ECONOMY; 3.5 CUSTOMS TARIFF REGULATION, p.59, information about Customs tariff policy of the Eurasian Economic Union and Customs tariff regulation of exports of the fuel and energy complex

Comment:

The PBS was not considered publicly available (as the PBS was presented alongside the EBP and not 1 month prior to the tabling of the EBP), and all questions regarding the PBS are marked "d."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: According to IBP's Methodology, the PBS was released less than one month before the Executive's Budget Proposal is introduced to the legislature but it made because of COVID-19 situation. The Government of the Russian Federation and the Ministry of Finance had a lot of work with preparing a lot of documents and creation pandemic measures. That's why there was a decision to release the PBS with the Executive's Budget Proposal the legislature. But the PBS includes a lot of information that could be appreciated by IBP's Methodology. Only the COVID-19 situation and developing new measures made the Government to take such decision. But the PBS is still open for citizens. Maybe the IBP would take into account that a lot of countries (including the Russian Federation) faced with such problems. And in our opinion it would be better to set off questions connected with assessment of the PBS information (despite of the dates of publication).

IBP Comment

We welcome the government reviewer's comment, but - as indicated in Section 1 of this questionnaire in the OBS-related questions - the response won't change because the Pre-Budget Statement was not published within the required time frame, that is 1 month prior to the publication of the EBP. IBP and its research partners are applying the OBS methodology uniformly across all countries, many of which continued to perform in the same way as previous years, publishing the Pre-Budget Statement one month prior to tabling the EBP.

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

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

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

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

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

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

The PBS ("Main directions of the budget, tax and customs tariff policy for 2021 and the planning period 2022 and 2023") is placed on the web-site of the Ministry of Finance on October, 1, 2020, https://minfin.gov.ru/ru/document/?id_4=131644-osnovnye_napravleniya_byudzhethnoi_nalogovoi_i_tamozhenno-tarifnoi_politiki_na_2021_god_i_na_planovyi_period_2022_i_2023_godov

Sources of financing of the Federal budget deficit. P.64; Table 4.1.4. Sources of financing of the Federal budget deficit in 2021-2023, p.65; Table 4.1.5. Government debt in 2018-2021, p. 65

The cost of servicing the public debt is provided on page 50 in the Table 4.1.1. Main characteristics of the Federal budget in 2021-2023

Comment:

The PBS was not considered publicly available (as the PBS was presented alongside the EBP and not 1 month prior to the tabling of the EBP), and all questions regarding the PBS are marked "d."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: According to IBP's Methodology, the PBS was released less than one month before the Executive's Budget Proposal is introduced to the legislature but it made because of COVID-19 situation. The Government of the Russian Federation and the Ministry of Finance had a lot of work with preparing a lot of documents and creation pandemic measures. That's why there was a decision to release the PBS with the Executive's Budget Proposal the legislature. But the PBS includes a lot of information that could be appreciated by IBP's Methodology. Only the COVID-19 situation and developing new messuares made the Government to took such desicion. But the PBS is still open for citizens. May be the IBP would take into account that a lot of countries (including the Russian Federation) faced with such problems. And in our oppinion it would be better to set off questions connected with assession of the PBS information (despite of the dates of publication).

IBP Comment

We welcome the government reviewer's comment, but - as indicated in Section 1 of this questionnaire in the OBS-related questions - the response won't change because the Pre-Budget Statement was not published within the required time frame, that is 1 month prior to the publication of the EBP. IBP and its research partners are applying the OBS methodology uniformly across all countries, many of which continued to perform in the same way as previous years, publishing the Pre-Budget Statement one month prior to tabling the EBP.

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

The PBS ("Main directions of the budget, tax and customs tariff policy for 2021 and the planning period 2022 and 2023") is placed on the web-site of the Ministry of Finance on October, 1, 2020, https://minfin.gov.ru/ru/document/?id_4=131644-osnovnye_napravleniya_byudzhethnoi_nalogovoi_i_tamozhenno-tarifnoi_politiki_na_2021_god_i_na_planovyi_period_2022_i_2023_godov

Table 4.1.3. Federal budget expenditures in 2021-2023, p. 64

Table 4.4.1. The basic parameters of budgets of the budgetary system in the 2021-2023 years, p.74

Comment:

The PBS was not considered publicly available (as the PBS was presented alongside the EBP and not 1 month prior to the tabling of the EBP), and all questions regarding the PBS are marked "not presented."

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

Comments: According to IBP's Methodology, the PBS was released less than one month before the Executive's Budget Proposal is introduced to the legislature but it made because of COVID-19 situation. The Government of the Russian Federation and the Ministry of Finance had a lot of work with preparing a lot of documents and creation pandemic measures. That's why there was a decision to release the PBS with the Executive's Budget Proposal the legislature. But the PBS includes a lot of information that could be appreciated by IBP's Methodology. Only the COVID-19 situation and developing new measures made the Government to take such decision. But the PBS is still open for citizens. Maybe the IBP would take into account that a lot of countries (including the Russian Federation) faced with such problems. And in our opinion it would be better to set off questions connected with assessment of the PBS information (despite of the dates of publication).

IBP Comment

We welcome the government reviewer's comment, but - as indicated in Section 1 of this questionnaire in the OBS-related questions - the response won't change because the Pre-Budget Statement was not published within the required time frame, that is 1 month prior to the publication of the EBP. IBP and its research partners are applying the OBS methodology uniformly across all countries, many of which continued to perform in the same way as previous years, publishing the Pre-Budget Statement one month prior to tabling the EBP.

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Federal Law No. 385-FZ of 08.12.2020 "On the Federal Budget for 2021 and for the planning period of 2022 and 2023", <http://publication.pravo.gov.ru/Document/View/0001201811300026>, 4479 pages. The search tool is not working in the file.

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

Annex 12 to the text of the EBP for 2021-2023: "Departmental expenditure structure the Federal budget for 2021-2023" (Ведомственная структура расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов): pp. 601-2389

Annex 15 Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023 (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов): pp. 2390-3565

Annex 17 "Distribution of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections, subsections of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023" (Распределение бюджетных ассигнований по целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов, разделам, подразделам классификации расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов) is presented on the website: pp. 3566-4459

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:
Administrative classification
Economic classification
Functional classification

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

Federal Law No. 385-FZ of 08.12.2020 "On the Federal Budget for 2021 and for the planning period of 2022 and 2023",
http://publication.pravo.gov.ru/Document/View/0001201811300026_4479 pages. The search tool is not working in the file.

Annex 12 to the text of the EBP for 2021-2023: "Departmental expenditure structure the Federal budget for 2021-2023" (Ведомственная структура расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов): pp. 601-2389

Annex 15 Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023 (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов

классификации расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов): pp. 2390-3565

Annex 17 "Distribution of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections, subsections of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023" (Распределение бюджетных ассигнований по целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов, разделам, подразделам классификации расходов федерального бюджета на 2021 год и на плановый период 2022 и 2023 годов) is presented on the website: pp. 3566-4459

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

b. No, the Enacted Budget does not present revenue estimates by category.

Source:

Federal Law No. 385-FZ of 08.12.2020 "On the Federal Budget for 2021 and for the planning period of 2022 and 2023", <http://publication.pravo.gov.ru/Document/View/0001201811300026>, 4479 pages. The search tool is not working in the file.

Article 1. of the text of the EB:

Main characteristics of the federal budget for 2021 and for the planning period of 2022 and 2023

1. Approve the main characteristics of the federal budget for 2021, determined based on the projected gross domestic product of 115,533 billion rubles and the inflation rate not exceeding 3.7 percent (December 2021 to December 2020):

- 1) the projected total federal budget revenues in the amount of 18 765 101 678.2 thousand rubles;
- 2) the total amount of federal budget expenditures in the amount of 21 520 068 140.5 thousand rubles;

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Comments: According to our previous comments, we decide that the Single Portal of the budgetary system of the Russian Federation could be determined as a part of the EBP package. On the bottom of the page with EBP, presented on the Single Portal you can find buttons that could redirect to the additional information. The button "Исполнение бюджетов по видам доходов (Федеральный бюджет)" (direct link - http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%94%D0%BE%D1%85%D0%BE%D0%B4%D1%8B/%D0%98%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B5%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B0%20%D0%BF%D0%BE%20%D0%B2%D0%B8%D0%B4%D0%B0%D0%BC%20%D0%B4%D0%BE%D1%85%D0%BE%D0%B4%D0%BE%D0%B2?_adf.ctrl-state=yd37gg3m1_442@ionId=45). On this page it is possible to see all the information about tax and non-tax revenue estimates. Also you can use the table "Доходы по кодам бюджетной классификации" and find information about planned and fact figures. According to this information: Total federal revenues - 18 960,1 billion rubles Tax revenues - 14 780,3 billion rubles Non-tax revenues - 4 179,8

IBP Comment

We welcome the government reviewer's comment, as well as the inclusion of comprehensive information on the Single Portal of the budgetary system of the Russian Federation. However, to maintain consistency with the OBS methodology and in its application across all countries, it is not possible to use the various pages of the Single Portal as supporting material to the Enacted Budget (EB). While it is great to see specific buttons on the landing page of the EB that can take to separate pages with additional information, it is not clear (nor is it possible to confirm) how and whether that information was used to inform the drafting of the budget in question, and how it's connected with its approved version. The response remains

unchanged.

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

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

Answer:

d. No, the Enacted Budget does not present individual sources of revenue.

Source:

Federal Law No. 385-FZ of 08.12.2020 "On the Federal Budget for 2021 and for the planning period of 2022 and 2023", <http://publication.pravo.gov.ru/Document/View/0001201811300026,4479> pages. The search tool is not working in the file.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Comments: According to our previous comments, we decide that the Single Portal of the budgetary system of the Russian Federation could be determined as a part of the EBP package. On the bottom of the page with EBP, presented on the Single Portal you can find buttons that could redirect to the additional information. The button "Исполнение бюджетов по видам доходов (Федеральный бюджет)" (direct link - http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%94%D0%BE%D1%85%D0%BE%D0%B4%D1%8B/%D0%98%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B5%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B0%20%D0%BF%D0%BE%20%D0%B2%D0%B8%D0%B4%D0%B0%D0%BC%20%D0%B4%D0%BE%D1%85%D0%BE%D0%B4%D0%BE%D0%B2?_adf.ctrl-state=yd37gg3m1_442@ionId=45). On this page it is possible to see all the information about tax and non-tax revenue estimates. Also you can use the table "Доходы по кодам бюджетной классификации" and find information about planned and fact figures. According to this information: Total federal revenues - 18 960,1 billion rubles Tax revenues - 14 780,3 billion rubles Non-tax revenues - 4 179,8 So it is possible to see all revenues by budget classification codes.

IBP Comment

We welcome the government reviewer's comment, as well as the inclusion of comprehensive information on the Single Portal of the budgetary system of the Russian Federation. However, to maintain consistency with the OBS methodology and in its application across all countries, it is not possible to use the various pages of the Single Portal as supporting material to the Enacted Budget (EB). While it is great to see specific buttons on the landing page of the EB that can take to separate pages with additional information, it is not clear (nor is it possible to confirm) how and whether that information was used to inform the drafting of the budget in question, and how it's connected with its approved version. The response remains unchanged.

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

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

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

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

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

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

Source:

Federal Law No. 385-FZ of 08.12.2020 "On the Federal Budget for 2021 and for the planning period of 2022 and 2023", <http://publication.pravo.gov.ru/Document/View/0001201811300026>, 4479 pages. The search tool is not working in the file.

Article 1. of the text of the EB: Main characteristics of the federal budget for 2021 and for the planning period of 2022 and 2023

- 3) the upper limit of the state internal debt of the Russian Federation Russian Federation as of January 1, 2022 in the amount of 18 315 272 293.1 thousand rubles;
- 4) the upper limit of the state external debt of the Russian Federation As of January 1, 2022, in the amount of 72.0 billion US dollars, or 61.0 billion US dollars. euro;
- 5) the federal budget deficit in the amount of 2 754 966 462.3 thousand rubles.

Article 13. Government domestic borrowings of the Russian Federation, the state internal debt of the Russian Federation and the provision of state guarantees of the Russian Federation in the currency of the Russian Federation

1. To approve the Program of state internal borrowings of the Russian Federation for 2021 and for the planning period 2022 and 2023 in accordance with Annex 35 to this Federal Law.

Annex 35, The program of state internal borrowings of the Russian Federation for 2021 and for the planning period of 2022 and 2023, pp.5226-5227

Article 14. State external borrowings of the Russian Federation, the state external debt of the Russian Federation and the provision of state guarantees of the Russian Federation in foreign currency

1. Approve the Program of state external borrowings of the Russian Federation for 2021 and for the planning period 2022 and 2023 years in accordance with Annex 37 to this Federal Law.

Annex 37. State external borrowing program of the Russian Federation for 2021 and for the planning period of 2022 and 2023, Pp. 5237-5234

Article 17. Separate operations on sources of financing of the federal budget deficit

1. Approve the sources of financing of the federal budget deficit for 2021 and for the planning period of 2022 and 2023 in accordance with Annex 39 to this Federal Law.

Annex 39. Sources of financing of the federal budget deficit for 2021 and for the planning period of 2022 and 2023, Pp. 5278-5281

The debt service costs are presented: interest payments on the debt for the budget year: in the pp.3549-3551 of the Annex 15 Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2021 and for the planning period of 2022 and 2023 (pp. 2390-3565)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Also you can download information about debt and see ammounts of money that should be paid by interest rates on the Single Portal.

http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%93%D0%BE%D1%81%D1%83%D0%B4%D0%B0%D1%80%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D1%8B%D0%B9%20%D0%B4%D0%BE%D0%BB%D0%B3?_adf.ctrl-state=m38ucui0_4@ionId=45 And you can see the button on the page with the EB on the Single Portal that could redirect you to the information about debt. There are a lot of such buttons (in the bottom) to provide to people more additional information in easier way.

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

The CB to the EBP: Budget for citizens to the draft federal law on the federal budget for 2021 and the planning period of 2022 and 2023
Publication date: 15.10.2020, https://minfin.gov.ru/ru/document/?id_4=131688-byudzhet_dlya_grazhdan_k_proektu_federalnogo_zakona_o_federalnom_byudzhete_na_2021_god_i_planovyi_period_2022_i_2023_godov
The CB to the EB: Budget for citizens to the Federal Law on the Federal Budget for 2021 and the planning period of 2022 and 2023
Publication date: 30.12.2020, https://minfin.gov.ru/ru/performance/reforms/budget/budget_citizen/?id_65=132298-byudzhet_dlya_grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhete_na_2021_god_i_planovyi_period_2022_i_2023_godov

Locations of relevant information in citizens EB:

Expenditure and revenue totals – pp. 4-5
Macroeconomic Forecast – pp. 6-7
Debt – p.11
Socially Oriented Policies, pp.14-42
Budget for Economic Growth. Pp.42-73
Contact information for follow-up by citizens:
Prepared by the Department of Budget Methodology
and Financial Reporting in the Public Sector
Please send feedback on the document to the following e-mail address: o0208@minfin.ru
109097, Moscow, ul. Ilyinka, 9
Tel. +7 (495) 987 9101
Fax +7 (495) 625 0589
www.minfin.ru
Compilers:
Romanov S. V., Bagdasaryan T. A. – p.74-75

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including

those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

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

Source:

The Ministry of Finance of the Russian Federation disseminate the CB through internet, publishing it on the MoF's website, disseminating the printed version of the Citizens Budget (500 copies) to the Russian economic universities for the use it in educational process (Moscow state University, Higher school of Economics, Plekhanov Academy, Financial University etc.). There is no evidence that the Citizens budget is present in the electronic libraries – it is not possible to find it through search engines in the "E-catalogs. Search of books in Russian libraries" Электронные каталоги, <https://primo.nlr.ru> or <http://book.uraic.ru/internet/guide/books.htm>, neither in the parliamentary library of the State Duma (Библиотечные и архивные ресурсы Государственной Думы), <https://parlib.duma.gov.ru/catalogues/index.php>

So there are 2 means of dissemination of the CB

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

Comments: In the previous OBI assessment, we provided information that the CB was posted on the parliamentary library of the State Duma (Библиотечные и архивные ресурсы Государственной Думы) website, but this information was not taken into account in the assessment. That's why we did not use this source.

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

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

Source:

1. All-Russian competition of projects on budget submission for citizens. As part of the joint work with the Ministry of Finance of the Russian Federation, the Financial University under the Government of the Russian Federation holds an annual open public competition for projects on budget submission for citizens. The competition is held in two rounds separately among individuals and legal entities in the categories approved annually by the Working Group of the Ministry of Finance of the Russian Federation under the chairmanship of Deputy Minister of Finance of the Russian Federation A. m. Lavrov, <http://www.fa.ru/org/dep/dof/bdg/Pages/Home.aspx>
2. SURVEY ON THE BROCHURE "BUDGET FOR CITIZENS" TO THE FEDERAL LAW ON THE FEDERAL BUDGET FOR 2020 AND FOR THE PLANNING PERIOD OF 2021 AND 2022: To improve the Budget for Citizens brochures, citizens may send their suggestions to the email address o0208@minfin.ru or participate in the annual project competition "Budget for Citizens", which is held by the Financial University under the

Government of the Russian Federation https://minfin.gov.ru/ru/votes/archive_votes/BG_2020/

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

Comments: 3. Also the Ministry of Finance of the Russian Federation annually conducts a survey about the brochure "Budget for Citizens". The latest survey of 2020 to the brochure "Budget for Citizens" to the Federal Law on the Federal Budget for 2021 and for the planning period of 2022 and 2023 can be found at https://minfin.gov.ru/ru/votes/BG_2021/ 4. Using social-media in work with CB: The said survey was also posted on the official account of the Ministry of Finance of the Russian Federation on the social network Instagram. Information about the all-Russian competition is also covered on the specified page. In addition, a large amount of information about the budget of the Russian Federation is disclosed via Instagram, as well as a significant amount of information about the current policy is provided and various kinds of polls are conducted, including those aimed at disclosing information about the budget. According to people's reactions and answers we can identify spheres to provide more additional information about budget and budget policy in the brochure "Budget for Citizens". <https://instagram.com/ruminfin>

IBP Comment

We welcome the government reviewer (GR)'s input. However, the researcher confirmed that the information cited by the GR is the same that was mentioned by the researcher. The link cited by the researcher refers to BY2020 while the GR's uses a more recent one, related to the EB2021. In addition, a broader conversation may need to be started around what qualifies as "widely used by the citizens" - Would 227 people (for 146 billion citizens in Russia) qualify? Probably not, to keep consistency of responses across countries.

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

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

Source:

The CB to the EBP: Budget for citizens to the draft federal law on the federal budget for 2021 and the planning period of 2022 and 2023
Publication date: 15.10.2020, https://minfin.gov.ru/ru/document/?id_4=131688-byudzheta_dlya_grazhdan_k_proektu_federalnogo_zakona_o_federalnom_byudzhete_na_2021_god_i_planovyi_period_2022_i_2023_godov
The CB to the EB: Budget for citizens to the Federal Law on the Federal Budget for 2021 and the planning period of 2022 and 2023
Publication date: 30.12.2020, https://minfin.gov.ru/ru/performance/reforms/budget/budget_citizen/?id_65=132298-byudzheta_dlya_grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhete_na_2021_god_i_planovyi_period_2022_i_2023_godov

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: 1. The CB to the EBP: Budget for citizens to the draft federal law on the federal budget for 2021 and the planning period of 2022 and 2023
Publication date: 15.10.2020, https://minfin.gov.ru/ru/document/?id_4=131688-

byudzhet_dlya_grazhdan_k_proektu_federalnogo_zakona_o_federalnom_byudzhet_e_na_2021_god_i_planovy_i_period_2022_i_2023_godov 2. The CB to the EB: Budget for citizens to the Federal Law on the Federal Budget for 2021 and the planning period of 2022 and 2023 Publication date: 30.12.2020, https://minfin.gov.ru/ru/performance/reforms/budget/budget_citizen/?id_65=132298-byudzhet_dlya_grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhet_e_na_2021_god_i_planovy_i_period_2022_i_2023_godov 3. The "citizens version" of the IYRs: http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82?_adf.ctrl-state=6xbzb3e1u_129@ionId=45 Current budget statistics in figures http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%94%D0%BE%D1%85%D0%BE%D0%B4%D1%8B?_adf.ctrl-state=6xbzb3e1u_100@ionId=45 Budget revenues http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%A0%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D1%8B?_adf.ctrl-state=wvga60rmm_166@ionId=45 Budget expenditures 4. The "citizens version" of the YER: Publication date: 28.09.2020 https://minfin.gov.ru/common/upload/library/2020/09/main/Ispolnenie_federalnogo_budzheta_2019_god.pdf 5. The "citizens version" of the AR: Publication date: 21.09.2020 <https://ach.gov.ru/upload/iblock/fd1/fd14b2ed3f8e89fc11e1eca682f2b40e.pdf>

IBP Comment

We welcome the government reviewer's comment, and following additional conversations with the researcher, we agree that citizens versions of the Year-End Report (albeit a bit lengthy) and the Audit Report are indeed available. The data on the In-Year Reports included in the Single Portal is virtually clear and interesting but there isn't any narrative that can help making sense of the data. This may need to be further discussed, but for the purpose of this question, the information provided by the government reviewer and confirmed by the researcher is enough to change the response from "b" to "a" (citizens versions of the budget documents are presented for three phases of the budget process - formulation, approval, execution and audit).

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

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

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

Source:

The In-Year Reports are presented on the Treasury website: <http://www.roskazna.ru/ispolnenie-byudzhetov/federalnyj-byudzhet> on a timely basis. The In-Year Reports present actual expenditures by all three expenditure classifications, each code of budgetary expenditure represents the administrative, economic, functional, program and national projects classification, in accordance with the Order of the Ministry of Finance of Russian Federation of 08.06.2018 N 132n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, their Structure and Principles of Assignment".

For example, the Quarterly report on the 01 October 2020 - <https://roskazna.gov.ru/upload/iblock/074/Otchet-ob-ispolnenii-federalnogo-byudzhetana-01.10.2020.zip>

The archived files include the file "ф. 0507011 на 01.10.2020.xlsx" – Report on execution of the federal budget on 1 October 2020 - the file in which the Excel sheets are numbered.

The sheets include:

- 1.1. Revenues to the Federal budget;
- 1.2 Revenues to the Federal budget by administrative units;
- 2.1 Departmental structure of Federal budget expenditures (by administrative unit);
- 2.2 Distribution of budget allocations by sections, subsections, target items (government programs of the Russian Federation and non-program activities), groups of types of expenditure of classification of expenditure of budgets;
- 2.3 Allocation of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections and subsections of the classification of budget expenditures
- 2.4 Budget allocations by sections and sub-sections of the budget expenditure classification;
- 3.1 Sources of financing of the Federal budget deficit;
- 3.2 Sources of financing of the Federal budget deficit by chief Executive officers

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:
Administrative classification
Economic classification
Functional classification

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

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

Source:
For example, the Quarterly report on the 01 October 2020 - <https://roskazna.gov.ru/upload/iblock/074/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2020.zip>, the file "ф. 0507011 на 01.10.2020.xlsx"
Sheet 2.4 (Expenditure execution by function) total executed 14 873 526 557 706,01 rubles
Sheet 2.1 (Expenditure execution by administrative classification) presented 12 803 892 960 342,14 rubles

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: For example, the Quarterly report on the 01 October 2020 - <https://roskazna.gov.ru/upload/iblock/074/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2020.zip>, the file "ф. 0507011 на 01.10.2020.xlsx" Sheet 2.3 (The distribution of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenses, sections and subsections of the classification of budget expenditures)

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

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

Source:

The IYRs contain the total year-to-date expenditures (column "executed"), % of execution, and enacted level for the entire year, but they do not contain columns for spending over the same period in the previous fiscal year or the estimates for that period.

Basically, the In-Year Reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period. But they do not compare actual year-to-date expenditures with either the original estimate for that period or the same period in the previous year.

There are no references to the Single Portal of the budget system Electronic budget in any of the IYRs.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: We can hardly agree. In our opinion the answer is A -Yes, comparisons are made for expenditures presented in the In-Year Reports. The IYRs contain actual year-to-date expenditures with the original estimate for that period. And the expert writes that the In-Year Reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures for the same period. Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels OR actual expenditures for the same period in the previous year. We think that the answer is not connected with the references to the Single Portal of the budget system Electronic budget in the IYRs. And as we say earlier the Single Portal is the main Russian source of the all budget information including the information about IYRs.

IBP Comment

We welcome the government reviewer's comment, but the additional information provided does not support a change in response, which remains "b". If we understood correctly, the Government Reviewer indicates that all In-Year Reports are in similar format and in the same place (in the Single Portal that is "the main Russian source of the all budget information"), and therefore they are comparable and there is no need to repeat/present the info into the reports. This question however assesses whether comparisons are included *in* the IYRs themselves, and whether both enacted and actual figures are provided for the specific period in consideration (for example, a comparison between what's planned for the month of March and the actuals for that same month).

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

For example, the Quarterly report on the 01 October 2020 - <https://roskazna.gov.ru/upload/iblock/074/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2020.zip>, the file "ф. 0507011 на 01.10.2020.xlsx"

Specifically, Sheet 1.1 Revenues to the Federal budget with actual revenue by category as well as individual items

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

For example, the Quarterly report on the 01 October 2020 - <https://roskazna.gov.ru/upload/iblock/074/Otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2020.zip>, the file "ф. 0507011 на 01.10.2020.xlsx"

Specifically, Sheet 1.1 Revenues to the Federal budget with actual revenue by category as well as individual items

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

b. No, comparisons are not made for revenues presented in the In-Year Reports.

Source:

For example: Quarterly report for 01 October 2020 - <https://roskazna.gov.ru/upload/iblock/074/Otchet-ob-ispolnenii-federalnogo-byudzhet-na-01.10.2020.zip>, the file "ф. 0507011 на 01.10.2020.xlsx"

Sheet 1.1 "Revenues to the Federal budget with actual revenue by category as well as individual items."

There are two columns, one showing the revenue classification code, and a second one showing the executed amounts, but no comparison with the budgeted amounts.

The total approved (budgeted) revenues exist in the monthly report on the budget execution, for example, the monthly report on November, 1, 2020 (published on December, 2, 2020), <https://roskazna.gov.ru/upload/iblock/75d/Otchet-ob-ispolnenii-federalnogo-byudzhet-na-01.11.2020.zip>, however, this report does not contain data on individual sources of the approved (budgeted) revenues, there are only data on actual execution. The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

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

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

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

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

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

Source:

For example, Quarterly report on the 01 October 2020 - <https://roskazna.gov.ru/upload/iblock/074/Otchet-ob-ispolnenii-federalnogo-byudzhet-na-01.10.2020.zip>, the file "ф. 0507011 на 01.10.2020.xlsx"

Sheet 1.1 Revenues to the Federal budget with actual revenue by category as well as individual items

Sheet 2.4 "Allocation of budget appropriations by sections and sub-sections of the budget expenditure classification".

Sheet 3.1 "Sources of Funding of the Federal budget deficit" provides information on sources of internal and external financing in the context of indicators; the volume of borrowing and repayment are presented. For example, placement of government (municipal) securities with the nominal

value stated in the currency of the Russian Federation (row 11); repayment of the government (municipal) securities with the nominal value stated in the currency of the Russian Federation (row 12)

Sheet 2.2 "Distribution of budget allocations by sections, subsections, target items (government programs of the Russian Federation and non-program activities), groups of types of expenditure of classification of expenditure of budgets"): the expenditure of servicing of government and municipal debt (row 11078); interest payments on the government debt of the Russian Federation (row 11084), Public external debt service (row 11085), etc.

Comment:

The In-Year Reports present actual expenditures by all three expenditure classifications, each code of budgetary expenditure represents the administrative, economic, functional, program and national projects classification, in accordance with the Order of the Ministry of Finance of Russian Federation of 08.06.2018 N 132n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, their Structure and Principles of Assignment".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

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

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

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

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

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

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

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

Source:

For example, Quarterly report for 01 October 2020 - <https://roskazna.gov.ru/upload/iblock/074/Otchet-ob-ispolnenii-federalnogo-byudzhet-na-01.10.2020.zip>, the file "Ф. 0507011 на 01.10.2020.xlsx"

Sheet 2.4 "Allocation of budget appropriations by sections and sub-sections of the budget expenditure classification" presents expenditures for the maintenance of debt (domestic and external) - see row 108 "Maintenance of the government and municipal debt."

Information about the current state of government debt is presented on the website of the Ministry of Finance, http://minfin.ru/ru/performance/public_debt/, including the following topics: the issue of securities, the main directions of the government debt policy, the domestic debt, the external debt.

The interest rates for different debt instruments (parameters of bond issues of foreign and domestic bond loans of the Russian Federation, federal loan bonds for the population) placed on the international capital market are presented on the website of the Ministry of Finance.

Information on the current state of government debt is presented in the Ministry of Finance's website.

It includes the following topics: issuing of securities, main directions of the government debt policy, domestic and external debt of the Russian Federation.

Information on the current state of government debt is published in the Ministry of Finance's website according to the same timeline as the IYRs are presented.

Comment:

All IYRs are placed to the Official Budget Portal of the Budget System of the RF, <http://budget.gov.ru>, simultaneously with being placed on the Federal Treasury's website (roskazna): <http://budget.gov.ru/epbs/faces/p/Бюджет>. The information about the debt is also present on the Budget Portal: <http://budget.gov.ru/epbs/faces/p/Бюджет/Государственный%20долг> in the same format as on the MoF's website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Information about the current state of government debt is presented on the website of the Ministry of Finance, http://minfin.ru/ru/performance/public_debt/, including the following topics: the issue of securities, the main directions of the government debt policy, the domestic debt, the external debt. The interest rates for different debt instruments (parameters of bond issues of foreign and domestic bond loans of the Russian Federation, federal loan bonds for the population) placed on the international capital market are presented on the website of the Ministry of Finance. Information on the current state of government debt is presented in the Ministry of Finance's website. It includes the following topics: issuing of securities, main directions of the government debt policy, domestic and external debt of the Russian Federation. Information on the current state of government debt is published in the Ministry of Finance's website according to the same timeline as the IYRs are presented. Comment: All IYRs are placed to the Official Budget Portal of the Budget System of the RF, <http://budget.gov.ru>, simultaneously with being placed on the Federal Treasury's website (roskazna): <http://budget.gov.ru/epbs/faces/p/Бюджет>. The information about the debt is also present on the Budget Portal: <http://budget.gov.ru/epbs/faces/p/Бюджет/Государственный%20долг> in the same format as on the MoF's website.

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

Explanatory note to the report on the implementation of the federal budget for the 1st half of 2020 and its annexes. Publication date: 04.09.2020, https://minfin.gov.ru/ru/document/index.php?id_4=131363, Link for the documents to download: https://minfin.gov.ru/common/upload/library/2020/09/main/archive_4705793.zip
The macroeconomic forecast in the cited MYR is presented for the first half of 2020, and not updated for the entire budget year underway.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

Comments: We can hardly agree with the expert's answer. In our opinion the answer is c. The indicators and the narrative are presented in the archived file. For, example, at page 7 are shown the main macroeconomic indicators, including GDP (forecast and updated estimates): <В начале II квартала 2020 года на фоне введения режима нерабочих дней снижение темпов роста ВВП ускорилось.. по итогам II квартала 2020 года темпы роста ВВП снизились на 8,5%. Фактические данные оказались оптимистичнее первоначальных

ожиданий (Банк России прогнозировал снижение ВВП на уровне 9,5-10%, Минэкономразвития России – на уровне -9,6%),...>

IBP Comment

We welcome the government reviewer (GR)'s comment. However, in agreement with the researcher and the peer reviewer and consistent with prior surveys and with the OBS methodology, the response remains unchanged. The sentence reported by the GR seems to indicate the actual GDP growth rate for the first six months of the year, while this question is asking whether there is an updated figure for the *entire* year (i.e., through December).

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

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

Source:

Explanatory note to the report on the implementation of the federal budget for the 1st half of 2020 and its annexes. Publication date: 04.09.2020, https://minfin.gov.ru/ru/document/index.php?id_4=131363, Link for the documents to download: https://minfin.gov.ru/common/upload/library/2020/09/main/archive_4705793.zip

For the expenditure estimates see the archived files for the narrative: "4 4.1-4.2 Расходы_Введение ГП.docx", 4. FEDERAL BUDGET EXPENDITURES. 4.1. Analysis of the execution of federal budget expenditures and Annexes: "4. Приложение Р РГП.xlsx" – Information on changes in budget allocations by sections and subsections of the classification of federal budget expenditures as of July 1, 2020. For the explanation of all of the differences between the original and updated expenditure estimates in the context of government programs and non-program activities see the archived files named: "4.2. ГП 1-13, 46.docx"; "4.2. ГП 15-20, 22.docx"; "4.2. ГП 23-30, 44,47, 48, 31,32, 08,10,49.docx"; "4.2. ГП 34-37, 43, 45.docx"; "4.2. ГП 39, 41, 42.docx"

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates

must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

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

Source:

Explanatory note to the report on the implementation of the federal budget for the 1st half of 2020 and its annexes. Publication date: 04.09.2020, https://minfin.gov.ru/ru/document/index.php?id_4=131363, Link for the documents to download: https://minfin.gov.ru/common/upload/library/2020/09/main/archive_4705793.zip

Mid-Year Review of the budget presents updated expenditure estimates:

Information on the execution of federal budget expenditures for the first half of 2020 in the context of: sections and subsections of the classification of federal budget expenditures is provided in Annex 9 (file "9. Приложение Исп Р Пр.xls"); chief managers - in Annex 10 (file "10. Приложение Исп ГРБС.xls"); state programs of the Russian Federation, subprograms, main activities, non-program areas of activity and chief managers - in appendix 11 (file "11. Приложение ГП, ПГП, ОМ.xls"); and also about the implementation of federal target program in the context of the main managers - in appendix 12 to the explanatory note (file "12. Приложение_ФЦП.xls"), and in the closed part of the explanatory note.

Information on changes in budget allocations as of July 1, 2020 is presented:

in the context of sections and subsections of the classification of federal budget expenditures - in Annex 4 (file "4. Приложение Р РПр.xlsx"); in the context of the main managers of federal budget funds - in Annex 5 (file "5. Приложение Мин.xls"); in the context of the state programs of the Russian Federation, subprograms and non-program areas of activity - in Annex 6 to this Explanatory note (file "6. Приложение ГППгн.xls").

Economic classification (data in the context of the classification by the type of expenditure) - Information on the allocated and unallocated amounts of budget liability limits by type of expenditure: 200 "Procurement of goods, works and services for state (municipal) needs"; 400 "Capital investments in state (municipal) property"; 500 "Inter-budget transfers" in the context of the main managers as of July 1, 2020 is provided in Annex 8 to this explanatory note and in the closed part of the explanatory note (file "8. Приложение ЛБО Вр 200400500.xls").

The economic classification spreadsheet - Annex 8 to this explanatory note and in the closed part of the explanatory note (file "8. Приложение ЛБО Вр 200400500.xls") - provides information on distribution of limits of budgetary obligations on 1 July 2020, without updated estimates for the limits of budgetary obligations for FY 2020 overall.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Each code of budget expenditure classification in Russia presents the administrative, economic, functional, program and national projects classification, in accordance with the Order of the MoF of the RF from 08.06.2018 N 132n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, their Structure and Principles of Assignment".

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

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

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

Source:

Explanatory note to the report on the implementation of the federal budget for the 1st half of 2020 and its annexes. Publication date: 04.09.2020, https://minfin.gov.ru/ru/document/index.php?id_4=131363, Link for the documents to download: https://minfin.gov.ru/common/upload/library/2020/09/main/archive_4705793.zip

Information on changes in budget allocations as of July 1, 2020 is presented:

in the context of the state programs of the Russian Federation, subprograms and non-program areas of activity - in Annex 6 to this Explanatory note (file "6. Приложение ГППгп.xls").

Information on the execution of federal budget expenditures for the first half of 2020 in the context of:

sections and subsections of the classification of federal budget expenditures is provided in Annex 9 (file "9. Приложение Исп Р Пр.xls"); chief managers - in Annex 10 (file "10. Приложение Исп ГРБС.xls")

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

Explanatory note to the report on the implementation of the federal budget for the 1st half of 2020 and its annexes. Publication date: 04.09.2020, https://minfin.gov.ru/ru/document/index.php?id_4=131363, Link for the documents to download: https://minfin.gov.ru/common/upload/library/2020/09/main/archive_4705793.zip

Annex 2 "Information about receipt of the revenues in the Federal budget in the context of classification of the revenues of budgets of the Russian Federation for the I half of 2020" (file "2. Приложение Дох по КБК.xlsx")

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

Comments: We can hardly agree with the expert's answer. In our opinion the answer is b. The data on forecast and updated estimates of the revenue and the narrative are presented in the archived file (page 15-36). The updated estimates presented by Federal Law of March 18, 2020 No. 52-FZ (mentioned on the pages 15-16). Also see Annex 2 "Information about receipt of the revenues in the Federal budget in the context of classification of the revenues of budgets of the Russian Federation for the I half of 2020" (file "2. Приложение Дох по КБК.xlsx") in the archived file. Revenue forecast is updated by Federal Law of March 18, 2020 No. 52-FZ (see column "Прогноз доходов федерального бюджета на 2020 год (в соответствии с Федеральным законом "О федеральном бюджете на 2020 год и на плановый период 2021 и 2022 годов)").

IBP Comment

We welcome the government reviewer's comment. However, upon further consultation with the researcher, the response remains unchanged ("d") Information on actual revenues for the federal budget for the first half of 2020 is presented, but the structure of the file is similar to the MYR used in the previous OBS round. The guidelines require the MYR to include updated revenue estimates for the entirety of the fiscal year (in this case the entire 2020). The researcher re-checked all the files and could not find the updated revenue estimates column or a file for the entirety of FY 2020 (only prognosis column).

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

Explanatory note to the report on the implementation of the federal budget for the 1st half of 2020 and its annexes. Publication date: 04.09.2020, https://minfin.gov.ru/ru/document/index.php?id_4=131363, Link for the documents to download: https://minfin.gov.ru/common/upload/library/2020/09/main/archive_4705793.zip

Annex 2 "Information about receipt of the revenues in the Federal budget in the context of classification of the revenues of budgets of the Russian Federation for the I half of 2020" (file "2. Приложение Дох по КБК.xlsx")

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Comments: We can hardly agree with the expert's answer. In our opinion the answer is A. See Annex 2 "Information about receipt of the revenues in the Federal budget in the context of classification of the revenues of budgets of the Russian Federation for the I half of 2020" (file "2. Приложение Дох по КБК.xlsx") in the archived file. Tax and non-tax sources of revenue are shown separately and updated by Federal Law of March 18, 2020 No. 52-FZ in column "Прогноз доходов федерального бюджета на 2020 год (в соответствии с Федеральным законом "О федеральном бюджете на 2020 год и на плановый период 2021 и 2022 годов)".

IBP Comment

Similar to the comment included in the previous question, the researcher confirmed that "the MYR annex does not present revenue estimates by category for the entire FY 2020 underway; rather, the original estimates from the 2020 enacted budget are retained." The columns in Annex 2 highlight the "Forecast of federal budget revenues for 2020 (in accordance with the Federal Law "On the Federal Budget for 2020 and for the Planning Period of 2021 and 2022")" as well as the "Forecast of federal budget revenues for the first half of the year 2020", and the deviation of the actuals from the forecast of federal budget revenues for the first half of 2020. But there isn't any reference to the re-forecasted figures for the entirety of the year.

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

Explanatory note to the report on the implementation of the federal budget for the 1st half of 2020 and its annexes. Publication date: 04.09.2020, https://minfin.gov.ru/ru/document/index.php?id_4=131363, Link for the documents to download: https://minfin.gov.ru/common/upload/library/2020/09/main/archive_4705793.zip

Annex 2 "Information about receipt of the revenues in the Federal budget in the context of classification of the revenues of budgets of the Russian Federation for the I half of 2020" (file "2. Приложение Дох по КБК.xlsx")

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Comments: We can hardly agree with the expert's answer. In our opinion the answer is A. See Annex 2 "Information about receipt of the revenues in the Federal budget in the context of classification of the revenues of budgets of the Russian Federation for the I half of 2020" (file "2. Приложение Дох по КБК.xlsx") in the archived file. To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. The data on 373 sources of revenue is presented. Nothing in data-structure has been changed but answer "a" in 2019 became "d" in 2021.

IBP Comment

Similar to the comment included in the previous question: by "updated" figures we mean the re-forecasted figures for the entirety of the year, and those are not presented in the Mid-Year Review.

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

Explanatory note to the report on the implementation of the federal budget for the 1st half of 2020 and its annexes. Publication date: 04.09.2020, https://minfin.gov.ru/ru/document/index.php?id_4=131363, Link for the documents to download: https://minfin.gov.ru/common/upload/library/2020/09/main/archive_4705793.zip

File "5. Госдолг.docx" of the Explanatory note presents estimates of government borrowing and debt for the first half of 2020, rather than the entire budget year underway

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

Comments: We can hardly agree with the expert's answer. In our opinion the answer is A. Differences in the volume of public debt of the Russian Federation for the first half of 2020 is presented in table 177 (p.333). The structure of Federal loan bonds placed in the first half of 2020 by maturity is presented in table 179 (p.336); analysis of the state and dynamics of the government domestic debt of the Russian Federation – pp.337-339, including the structure and volume of the government domestic debt of the Russian Federation, presented in Table 181 (p.337). Explanations are also given in the file "6. Источники.docx" of the Explanatory note Archive, pp. 341-351 https://minfin.gov.ru/ru/document/index.php?id_4=131363, Link for the documents to download: https://minfin.gov.ru/common/upload/library/2020/09/main/archive_4705793.zip

IBP Comment

We welcome the government reviewer's comment. However, and consistent with the comments we provided on previous questions, the response remains unchanged. Estimates of government borrowing and debt in the Russian Mid-Year Review are given for the first half of 2020, rather than the entire budget year underway - which is what this question is asking.

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

YER2019 at the Federal Treasury website: <https://roskazna.gov.ru/ispolnenie-byudzheto/federalnyj-byudzheto/>

https://roskazna.gov.ru/upload/iblock/ba5/fb_godovoy.zip

YER2019 at the Parliament's website, tabled for consideration: <https://sozd.duma.gov.ru/bill/1020025-7>

Estimates of the differences:

Annex 4 to the Explanatory note to the Bill "On the Execution of the Federal budget for 2019" (YER): Information on changes in budget allocations by sections and subsections of the classification of federal budget expenditures as of January 1, 2020, <https://sozd.duma.gov.ru/download/CAB5C14D-E5FE-4E1D-B638-0CBEF97C45CC>

Annex 5 to the Explanatory note to the YER2019: Information about differences between enacted level of budgetary appropriations and the actual outcome in the context of the chief administrators of the Federal budget as at 1 January 2020, <https://sozd.duma.gov.ru/download/DB911F42-036B-4614-A724-8F3BCFA4E1C8>

Annex 6 to the Explanatory note to the YER2019: Information about differences between enacted level of budgetary appropriations and the actual outcome in the context of government programs of the Russian Federation, subprograms and non-program activities as at 1 January 2020, <https://sozd.duma.gov.ru/download/89FE57A2-FEC3-439C-B495-B92186B9B8C4>

Also see:

Annex 9 to the Explanatory note to the YER2019: Information about execution of expenditures of the Federal budget in the context of sections and subsections of the classification of Federal budget expenditures for 2019, <https://sozd.duma.gov.ru/download/DB503225-1B33-4397-9AE6-7BBFC55CA018>

Annex 10 to the Explanatory note to the YER2019: Information about execution of expenditures of the Federal budget in the context of the chief administrators of the Federal budget for 2019, <https://sozd.duma.gov.ru/download/EABC270F-E12E-411B-ADFB-8FD890B1CE9A>

Annex 11 to the Explanatory note to the YER2019: Information about execution of expenditures of the Federal budget in the context of the government programs of the Russian Federation, subprograms, main activities, non-program areas of activity and the main managers of the Federal budget for 2019, <https://sozd.duma.gov.ru/download/BB0E60AF-6566-45F4-BB8D-5E47B2A3960A>

Annex 13 to the Explanatory note of the YER2019: Information on the implementation of Federal target programs in the context of the chief administrators of the Federal budget for 2019, <https://sozd.duma.gov.ru/download/203272F6-9FC8-45A8-BFC7-E0F21A97229F>

Narrative is presented in the Explanatory Note to the YER2019, see Section 5 (5.1-5.2). Federal Expenditures,

<https://sozd.duma.gov.ru/download/D4C17ACC-2FD4-4616-87EA-DD185BC8D16A> and all explanatory notes to all of the state programs

5.2. Explanatory Note to the draft Law (state programs 1-12), <https://sozd.duma.gov.ru/download/2429B933-DB38-4E52-99F7-5C37DF9A7AC7>

5.2. Explanatory Note to the draft Law (state programs 15-16), <https://sozd.duma.gov.ru/download/CDA5F877-D0FE-462C-ADA7-BC406EBF78FF>

5.2. Explanatory Note to the draft Law (state programs 17-20), <https://sozd.duma.gov.ru/download/6DBEF104-9C80-4542-AA2C-BD2B06948CB3>

5.2. Explanatory Note to the draft Law (state programs 43, 45, 38, 39, 42), <https://sozd.duma.gov.ru/download/F39A88AA-6557-404E-ACE2-1C89CF69AF1E>

5.2. Explanatory Note to the draft Law (state programs 13-46), <https://sozd.duma.gov.ru/download/8AD8F88E-E1E8-440E-8841-E6687A40D0ED>

5.3. Explanatory Note to the draft Law (non-program expenditures), <https://sozd.duma.gov.ru/download/CEDE727C-45FB-445A-ACE8-F5C975D44B61>

5.4-5.8. Explanatory note to the draft law (Inter-budget transfers, Funds, state debt, Feder. road fund) <https://sozd.duma.gov.ru/download/BB3A3E7E-52B8-4AA3-B2F0-E6D5F7B3D094>

5.9. Explanatory note to the draft Law (National projects), <https://sozd.duma.gov.ru/download/CFD16DE8-487E-42BC-AEBA-B154E8F938E6>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

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

Source:

YER2019 at the Federal Treasury website: <https://roskazna.gov.ru/ispolnenie-byudzheto/federalnyj-byudzhet/>
https://roskazna.gov.ru/upload/iblock/ba5/fb_godovoy.zip
YER2019 at the Parliament's website, tabled for consideration: <https://sozd.duma.gov.ru/bill/1020025-7>

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

Functional classification: Annex 5 to the YER2019: Expenditures of the Federal budget 2019 on sections and subsections of the budget classification, <https://sozd.duma.gov.ru/download/36D41E2A-EB84-4D62-9BE7-ABFC8E08603A>;

Annex 9 to the Explanatory note to the YER2019: Information about execution of expenditures of the Federal budget in the context of sections and subsections of the classification of Federal budget expenditures for 2019, <https://sozd.duma.gov.ru/download/DB503225-1B33-4397-9AE6-7BBFC55CA018> (summary)

Administrative classification: Annex 2 to the YER2019, Expenditures of the Federal budget 2019 on the departmental structure of Federal budget expenditures, <https://sozd.duma.gov.ru/download/A6A55E85-6B6D-414B-A911-7C9D080F62A4>

Annex 10 to the Explanatory note to the YER2019: Information about execution of expenditures of the Federal budget in the context of the chief administrators of the Federal budget for 2019, <https://sozd.duma.gov.ru/download/EABC270F-E12E-411B-ADFB-8FD890B1CE9A>

Economic classification: Annex 12 to the Explanatory note to the YER2019: Information on execution of the Federal budget expenditures by the type of expenditures 200 "Purchase of goods, works and services for the state (municipal) needs" in the context of the target articles and the chief administrators of the Federal budget for 2019, <https://sozd.duma.gov.ru/download/75B40DC4-35BA-40E3-BC2D-7D743E93B830>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Source:

YER2019 at the Federal Treasury website: <https://roskazna.gov.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/>

https://roskazna.gov.ru/upload/iblock/ba5/fb_godovoy.zip

YER2019 at the Parliament's website, tabled for consideration: <https://sozd.duma.gov.ru/bill/1020025-7>

Annex 11 to the Explanatory note to the YER2019: Information about execution of expenditures of the Federal budget in the context of the government programs of the Russian Federation, subprograms, main activities, non-program areas of activity and the chief administrators of the Federal budget for 2019, <https://sozd.duma.gov.ru/download/BB0E60AF-6566-45F4-BB8D-5E47B2A3960A>

Annex 13 to the Explanatory note of the YER2019, Information on the implementation of Federal target programs in the context of the chief administrators of the Federal budget for 2019, <https://sozd.duma.gov.ru/download/203272F6-9FC8-45A8-BFC7-E0F21A97229F>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is

not included.

Source:

YER2019 at the Federal Treasury website: <https://roskazna.gov.ru/ispolnenie-byudzhetrov/federalnyj-byudzheto/>
https://roskazna.gov.ru/upload/iblock/ba5/fb_godovoy.zip
YER2019 at the Parliament's website, tabled for consideration: <https://sozd.duma.gov.ru/bill/1020025-7>

Estimates of all the differences between the enacted levels and the actual outcome for all revenues are presented in the Report on execution YER2019: <https://sozd.duma.gov.ru/download/9A621D57-7445-4AFD-8DDF-EAF605B8CEF5>

Some narrative is presented in the Section 4 (4.1-4.3. Analysis of Execution of Revenues of the Federal budget) of the Explanatory note to the YER2019, <https://sozd.duma.gov.ru/download/6CC21364-C00D-4F25-A9AD-469A85DB0E47> including analysis of the execution of Federal budget revenues, factor analysis of the revenues, analysis of revenue execution in the context of administrators, Table 4. The main indicators of the Federal budget revenues for 2019, Table 5. Actual execution of federal budget revenues in 2015-2019. Annex 12 to the Explanatory note to the YER2019, Information about receipt of the revenues in the Federal budget in the context of classification budget revenues of the Russian Federation for 2019, <https://sozd.duma.gov.ru/download/75B40DC4-35BA-40E3-BC2D-7D743E93B830>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

YER2019 at the Federal Treasury website: <https://roskazna.gov.ru/ispolnenie-byudzhetrov/federalnyj-byudzheto/>
https://roskazna.gov.ru/upload/iblock/ba5/fb_godovoy.zip
YER2019 at the Parliament's website, tabled for consideration: <https://sozd.duma.gov.ru/bill/1020025-7>

Annex 2 to the Explanatory note to the YER2019: Information about receipt of the revenues in the Federal budget in the context of classification budget revenues of the Russian Federation for 2019, <https://sozd.duma.gov.ru/download/0E7B9783-FDF1-4B44-812C-DD9E8ADD53C>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

YER2019 at the Federal Treasury website: <https://roskazna.gov.ru/ispolnenie-byudzheto/federalnyj-byudzheto/>

https://roskazna.gov.ru/upload/iblock/ba5/fb_godovoy.zip

YER2019 at the Parliament's website, tabled for consideration: <https://sozd.duma.gov.ru/bill/1020025-7>

Annex 2 to the Explanatory note to the YER2019: Information about receipt of the revenues in the Federal budget in the context of classification budget revenues of the Russian Federation for 2019, <https://sozd.duma.gov.ru/download/0E7B9783-FDF1-4B44-812C-DD9E8ADDF53C>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Source:

YER2019 at the Federal Treasury website: <https://roskazna.gov.ru/ispolnenie-byudzheto/federalnyj-byudzheto/>

https://roskazna.gov.ru/upload/iblock/ba5/fb_godovoy.zip

YER2019 at the Parliament's website, tabled for consideration: <https://sozd.duma.gov.ru/bill/1020025-7>

Annex 15 to this Explanatory note to the YER2019, <https://sozd.duma.gov.ru/download/10875983-A478-4609-B898-9B679568F8AC>, provides data on sources of financing of the federal budget deficit for the reporting period in comparison with the same period last year by type of sources.

Narrative discussion is in the Explanatory note to the YER2019 (sections 6-8), <https://sozd.duma.gov.ru/download/A9BE150C-30B8-4E09-B6C4-D7E47C4B370C>, Section 6. Government debt of the Russian Federation (subsections: 6.1 Analysis of the dynamics of the government domestic debt of the Russian Federation; 6.2 Analysis of the dynamics of the government external debt), pp. 528-536 and Section 7. Sources of financing of the Federal budget deficit (subsections: 7.1 Sources of domestic financing; 7.2 Sources of external financing), pp. 537-547

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year
Interest rates on the debt
Maturity profile of the debt
Whether the debt is domestic or external

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

Source:

YER2019 at the Federal Treasury website: <https://roskazna.gov.ru/ispolnenie-byudzhetrov/federalnyj-byudzhet/>

https://roskazna.gov.ru/upload/iblock/ba5/fb_godovoy.zip

YER2019 at the Parliament's website, tabled for consideration: <https://sozd.duma.gov.ru/bill/1020025-7>

The YER2019 provides a description of the macroeconomic conditions and some of the changes are described in the Explanatory note:

The differences between forecast and outcome for GDP, the price of crude oil "Urals», the price of gas (non-CIS countries), US dollar to ruble exchange rate, Volume of import, Export, along with the narrative discussion are presented in the Section 4 (4.1-4.3. Analysis of Execution of Revenues of the Federal budget) of the Explanatory note to the YER2019, <https://sozd.duma.gov.ru/download/6CC21364-C00D-4F25-A9AD-469A85DB0E47> including analysis of the execution of Federal budget revenues, factor analysis of the revenues, analysis of revenue execution in the context of administrators, Table 4. The main indicators of the Federal budget revenues for 2019, Table 5. Actual execution of federal budget revenues in 2015-2019)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level

Real GDP growth

Information beyond the core elements

Source:

Information beyond the core elements:

Table 4 of the Explanatory note to the YER2019 presents:

Urals crude oil price, USD/bbl

Gas price (far abroad), USD/thousand cubic meters

US dollar / ruble exchange rate

Volume of imports, billion US dollars (according to the Federal Customs Service)

Export volume, billion US dollars (according to the Federal Customs Service)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some

but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

Source:

YER2019 at the Federal Treasury website: <https://roskazna.gov.ru/ispolnenie-byudzheto/federalnyj-byudzheto/>

https://roskazna.gov.ru/upload/iblock/ba5/fb_godovoy.zip

YER2019 at the Parliament's website, tabled for consideration: <https://sozd.duma.gov.ru/bill/1020025-7>

Some goals and indicators of the government programs might be considered as nonfinancial data on input.

Reports on budget execution on government programs include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion:

Summary annual report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation at the end of 2019 <https://sozd.duma.gov.ru/download/3CC86D1F-63D2-4D27-84CA-AFE6B023723C>

Annex 1 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation, About achievement in 2019 of values of indicators (indicators) of level of the government programs of the Russian Federation, <https://sozd.duma.gov.ru/download/ACA1E33C-4EA1-45BD-BFDE-091558C5B5A2>

Annex 2 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation, Information on the implementation in 2019 of control events included in the plans for the implementation of state programs of the Russian Federation, <https://sozd.duma.gov.ru/download/966FFFAA-A827-4A5D-9EF2-BB5F3530E4F9>

Annex 3 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the implementation in 2019 of control events included in the plans for the implementation of state programs of the Russian Federation, <https://sozd.duma.gov.ru/download/B387DA1A-3DDB-4F22-8ACA-462FE65992F2>

Annex 4 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the implementation in 2019 of the control events provided for in the detailed plans and schedules for the implementation of state programs of the Russian Federation, <https://sozd.duma.gov.ru/download/8FEF43E0-A955-4C16-9EAA-7173A325AEF3>

Annex 5 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the achievement of the goals (indicators) of the pilot state programs of the Russian Federation, as well as indicators (indicators) of their structural elements in 2019, <https://sozd.duma.gov.ru/download/EFEDACBD-39EE-448B-B9BE-88F4D389096E>

Annex 6 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Forecast of achievement of the goals of the pilot state programs of the Russian Federation for 2020 and the results of their implementation as a whole, <https://sozd.duma.gov.ru/download/D4775CE4-30E7-4288-8355-05534D37051D>

Annex 7 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the implementation of the control points of the monitoring plans of the pilot state programs of the Russian Federation for 2019, <https://sozd.duma.gov.ru/download/182D9E3D-2B4A-47E5-AB7C-0F33DA7DBDE7>

Annex 8 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the implementation in 2019 of the control points included in the monitoring plans for the implementation of the pilot state programs of the Russian Federation, <https://sozd.duma.gov.ru/download/DE6A983B-D324-4E98-9F80-13398D15226C>

Annex 9 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the cash execution of state programs of the Russian Federation at the end of 2019, <https://sozd.duma.gov.ru/download/DFE1D7E0-BF59-4B46-BBA1-38EE0848B7D2>

Annex 10 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the performance of expenditure obligations of the Russian Federation in the context of state programs of the Russian Federation (including pilot programs) in 2019, <https://sozd.duma.gov.ru/download/287714A3-C25A-4FBD-BE3E-3DCBDCF0D118>

Annex 11 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Distribution of state programs of the Russian Federation (pilot state programs of the Russian Federation) according to the results of the evaluation of the effectiveness of their implementation in 2019, <https://sozd.duma.gov.ru/download/39F086EC-D69B-418A-B42E-AAE4A2A56F6B>

Annex 12 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Rating assessment of the degree of effectiveness of the implementation of state programs of the Russian Federation (pilot state programs of the Russian Federation) in 2019, <https://sozd.duma.gov.ru/download/D56DE5AB-3BAD-4B7B-8493-B1713360CCAB>

Annex 13 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of programs of the Russian Federation: Characteristics of the results of the implementation of state programs of the Russian Federation (pilot state programs of the Russian Federation) in 2019, <https://sozd.duma.gov.ru/download/2C2E105C-A3C4-43C7-8535-D93ECB0D0DE1>

Annex 14 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of programs of the Russian Federation: Analytical information on the implementation of state programs of the Russian Federation in priority territories,

<https://sozd.duma.gov.ru/download/6DF13874-F88A-4F2E-AB12-09059FC480D3>

Annex 15 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of programs of the Russian Federation: Analytical information of the Ministry of Regional Development of the Russian Federation on measures implemented within the framework of state programs and financial support for such measures, with an assessment of the impact of their implementation on the development of priority territories of the Far Eastern Federal District and the Arctic Zone of the Russian Federation, <https://sozd.duma.gov.ru/download/9034CEC5-D0D0-4A41-85A6-8A8A0CF82288>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

Source:

YER2019 at the Federal Treasury website: <https://roskazna.gov.ru/ispolnenie-byudzheto/federalnyj-byudzhet/>
https://roskazna.gov.ru/upload/iblock/ba5/fb_godovoy.zip
YER2019 at the Parliament's website, tabled for consideration: <https://sozd.duma.gov.ru/bill/1020025-7>

Some goals and indicators of the government programs might be considered as nonfinancial data on results and the actual outcome. Each program presents objective, goals, target indicators and performance targets (According to Annex 1 to the "Rules of development, implementation and evaluation of the effectiveness of individual government program of the Russian Federation": "Passport of the government program of the Russian Federation" (<http://pravo.garant.ru/SESSION/PILOT/main.htm>)).

All government programs present who are the responsible contractors/subcontractors of the program. All about government programs is at the Portal: <https://programs.gov.ru/Portal>.

Reports on budget execution on government programs (which are the part of the YER2019) include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion:

Summary Year-End Report on the implementation and evaluation of the effectiveness of the government,
<https://sozd.duma.gov.ru/download/3CC86D1F-63D2-4D27-84CA-AFE6B023723C>

Annex 1 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation, About achievement in 2019 of values of indicators (indicators) of level of the government programs of the Russian Federation,
<https://sozd.duma.gov.ru/download/ACA1E33C-4EA1-45BD-BFDE-091558C5B5A2>

Annex 2 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation, Information on the implementation in 2019 of control events included in the plans for the implementation of state programs of the Russian Federation, <https://sozd.duma.gov.ru/download/966FFFAA-A827-4A5D-9EF2-BB5F3530E4F9>

Annex 3 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the implementation in 2019 of control events included in the plans for the implementation of state programs of the Russian Federation, <https://sozd.duma.gov.ru/download/B387DA1A-3DDB-4F22-8ACA-462FE65992F2>

Annex 4 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian

Federation: Information on the implementation in 2019 of the control events provided for in the detailed plans and schedules for the implementation of state programs of the Russian Federation, <https://sozd.duma.gov.ru/download/8FEF43E0-A955-4C16-9EAA-7173A325AEF3>

Annex 5 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the achievement of the goals (indicators) of the pilot state programs of the Russian Federation, as well as indicators (indicators) of their structural elements in 2019, <https://sozd.duma.gov.ru/download/EFEDACBD-39EE-448B-B9BE-88F4D389096E>

Annex 6 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Forecast of achievement of the goals of the pilot state programs of the Russian Federation for 2020 and the results of their implementation as a whole, <https://sozd.duma.gov.ru/download/D4775CE4-30E7-4288-8355-05534D37051D>

Annex 7 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the implementation of the control points of the monitoring plans of the pilot state programs of the Russian Federation for 2019, <https://sozd.duma.gov.ru/download/182D9E3D-2B4A-47E5-AB7C-0F33DA7DBDE7>

Annex 8 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the implementation in 2019 of the control points included in the monitoring plans for the implementation of the pilot state programs of the Russian Federation, <https://sozd.duma.gov.ru/download/DE6A983B-D324-4E98-9F80-13398D15226C>

Annex 9 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the cash execution of state programs of the Russian Federation at the end of 2019, <https://sozd.duma.gov.ru/download/DFE1D7E0-BF59-4B46-BBA1-38EE0848B7D2>

Annex 10 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the performance of expenditure obligations of the Russian Federation in the context of state programs of the Russian Federation (including pilot programs) in 2019, <https://sozd.duma.gov.ru/download/287714A3-C25A-4FBD-BE3E-3DCBDCF0D118>

Annex 11 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Distribution of state programs of the Russian Federation (pilot state programs of the Russian Federation) according to the results of the evaluation of the effectiveness of their implementation in 2019, <https://sozd.duma.gov.ru/download/39F086EC-D69B-418A-B42E-AAE4A2A56F6B>

Annex 12 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Rating assessment of the degree of effectiveness of the implementation of state programs of the Russian Federation (pilot state programs of the Russian Federation) in 2019, <https://sozd.duma.gov.ru/download/D56DE5AB-3BAD-4B7B-8493-B1713360CCAB>

Annex 13 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of programs of the Russian Federation: Characteristics of the results of the implementation of state programs of the Russian Federation (pilot state programs of the Russian Federation) in 2019, <https://sozd.duma.gov.ru/download/2C2E105C-A3C4-43C7-8535-D93ECB0D0DE1>

Annex 14 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of programs of the Russian Federation: Analytical information on the implementation of state programs of the Russian Federation in priority territories, <https://sozd.duma.gov.ru/download/6DF13874-F88A-4F2E-AB12-09059FC480D3>

Annex 15 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of programs of the Russian Federation: Analytical information of the Ministry of Regional Development of the Russian Federation on measures implemented within the framework of state programs and financial support for such measures, with an assessment of the impact of their implementation on the development of priority territories of the Far Eastern Federal District and the Arctic Zone of the Russian Federation, <https://sozd.duma.gov.ru/download/9034CEC5-D0D0-4A41-85A6-8A8A0CF82288>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

Source:

YER2019 at the Federal Treasury website: <https://roskazna.gov.ru/ispolnenie-byudzhetrov/federalnyj-byudzhet/>

https://roskazna.gov.ru/upload/iblock/ba5/fb_godovoy.zip

YER2019 at the Parliament's website, tabled for consideration: <https://sozd.duma.gov.ru/bill/1020025-7>

The most impoverished segments of the population are supported through the state programs. For example, state programs of the Russian Federation "Social support for citizens", "Accessible environment", "Providing affordable and comfortable housing and utilities to citizens of the Russian Federation", "Promotion of employment of the population".

The reports on these programs execution are the part of the YER2019.

Estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented in the Annex 11 to the Explanatory note to the YER2019: Information on the execution of Federal budget expenditures in the context of the state programs of the Russian Federation, subprograms, main activities, non-program activities and the main managers of the Federal budget for 2019, <https://sozd.duma.gov.ru/download/BB0E60AF-6566-45F4-BB8D-5E47B2A3960A>, along with a narrative discussion in the Explanatory note to the YER2019 and the Summary year-end report on the implementation and evaluation of the effectiveness of the state programs of the Russian Federation at the end of 2019, <https://sozd.duma.gov.ru/download/3CC86D1F-63D2-4D27-84CA-AFE6B023723C>

Estimates are presented in the Annex 14 to the Explanatory note to the YER2019: Information on the measures taken by the chief administrators of the Federal budget to ensure uniform and effective spending of the Federal budget for 2019, <https://sozd.duma.gov.ru/download/FE1CC652-DADC-492B-A020-D2F9D10B94F5>, namely, for the "Social security and other payments to the population" channeled through the chief administrators of the budgetary funds.

See also:

Annex 5 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the achievement of the goals (indicators) of the pilot state programs of the Russian Federation, as well as indicators (indicators) of their structural elements in 2019, <https://sozd.duma.gov.ru/download/EFEDACBD-39EE-448B-B9BE-88F4D389096E>

Annex 6 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Forecast of achievement of the goals of the pilot state programs of the Russian Federation for 2020 and the results of their implementation as a whole, <https://sozd.duma.gov.ru/download/D4775CE4-30E7-4288-8355-05534D37051D>

Annex 9 to the Consolidated Year-End Report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation: Information on the cash execution of state programs of the Russian Federation at the end of 2019, <https://sozd.duma.gov.ru/download/DFE1D7E0-BF59-4B46-BBA1-38EE0848B7D2>

Comment:

In the Russian legislation, to express the concept of "most impoverished populations," the concept of "socially unprotected categories of citizens" (socially unprotected group of the population) is used. Thus, any regulatory legal act does not contain its legal definition and does not give in full the list of the specified category.

The current legal norms in the spheres of housing, labor legislation, in the sphere of ensuring the rights of disabled people, veterans, pensioners, minors, orphans and children left without parental care contain requirements for the support of these categories.

In the process of law-making, when adopting laws and regulations (policies) that require funding, they fall into the List of regulatory obligations of the Russian Federation – "List of public regulatory obligations to be fulfilled at the expense of the federal budget for 2021 and for the planning period of 2022 and 2023", <https://sozd.duma.gov.ru/download/1EE3491E-3D1D-4337-9A5B-FD5975A20692> (See Q52)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

a. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

Source:

See the Explanatory note to the YER2019, Section 5. Federal budget expenditures, Section 5.5. Intergovernmental transfers to the state extra-budgetary funds of the Russian Federation, <https://sozd.duma.gov.ru/download/D4C17ACC-2FD4-4616-87EA-DD185BC8D16A>.

Data on the three extra-budgetary funds (Pension Fund, Social Insurance Fund, Federal Fund of Compulsory Medical Insurance) are presented in the laws on the executions of these funds:

1) About the budget of the Pension Fund of the Russian Federation for 2021 and for the planning period of 2022 and 2023

<https://sozd.duma.gov.ru/bill/1027744-7>

2) About the budget of the Federal Compulsory Health Insurance Fund for 2021 and for the planning period of 2022 and 2023

<https://sozd.duma.gov.ru/bill/1027745-7>

3) About the budget of the Social Insurance Fund of the Russian Federation for 2021 and for the planning period of 2022 and 2023

<https://sozd.duma.gov.ru/bill/1027746-7A>.

Comment:

According to Article 264.10 of the Budget Code of the Russian Federation, the Bills on execution of these three extra-budgetary funds are to be tabled to Parliament together with the Year-End Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

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

Source:

YER2019 at the Federal Treasury website: <https://roskazna.gov.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/>

https://roskazna.gov.ru/upload/iblock/ba5/fb_godovoy.zip

YER2019 at the Parliament's website, tabled for consideration: <https://sozd.duma.gov.ru/bill/1020025-7>

A financial statement is part of the Year-End Report 2019, see:

Cash flow statement (for the Federal budget) - <https://sozd.duma.gov.ru/download/04B622C5-EA38-4C2A-8372-A78FB533434C>;
Cash flow statement (for the consolidated budget of the Russian Federation and budgets of the state extra-budgetary funds) - <https://sozd.duma.gov.ru/download/8B14CF28-AF48-4AAA-B4BE-461186314637>.
Operating statement on financial performance for the Federal budget - <https://sozd.duma.gov.ru/download/D225D6BD-FC5F-4F1E-8F2A-103ED5432EE6>;
Statement on execution of the consolidated budget of the Russian Federation and budgets of the state extra-budgetary funds - <https://sozd.duma.gov.ru/download/CCAA281D-FA25-4442-B0FE-DDAC3CD5696F>
Balance sheet for the Federal budget - <https://sozd.duma.gov.ru/download/D5F26B75-9E30-45DF-9A6C-57A5B807052B>;
Balance sheet for the consolidated budget of the Russian Federation and budgets of the state extra-budgetary funds - <https://sozd.duma.gov.ru/download/D1479605-B206-424F-A8AD-7FC1648DA526>;

Also see the Explanatory note to the YER2019, specifically:

Section 9. "Operations on management of the account balances on accounting of the Federal budget funds, including placement of funds on Bank deposits" ("Операции по управлению остатками на счетах по учету средств федерального бюджета, в том числе размещение средств на банковских депозитах"), <https://sozd.duma.gov.ru/download/FF93DA28-417B-4996-B0D7-3552DF7A2077>;

Section 10 "Analysis of the data of the balance sheet of the Federal budget and the report on the financial result" ("Анализ данных баланса исполнения федерального бюджета и отчета о финансовом результате"), <https://sozd.duma.gov.ru/download/E93D0E73-F9AE-4F01-8FE4-C48533A63069>;

Section 11. "Main indicators of budget system of the Russian Federation" ("Основные показатели бюджетной системы Российской Федерации"), Section 11.1 "Execution of the consolidated budget and budgets of the state extra-budgetary funds" ("Исполнение консолидированного бюджета Российской Федерации и бюджетов государственных внебюджетных фондов"), Section 11.2 "Execution of consolidated budgets of subjects of the Russian Federation" ("Исполнение консолидированных бюджетов субъектов Российской Федерации"), <https://sozd.duma.gov.ru/download/76C78823-9492-4844-9FC6-2CC936087065>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.*

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

The complex of control, expert and analytical activities carried out in the framework of preliminary (1), operational (2) and follow-up (3) control constitutes a unified system of the audits of the Accounts Chamber over preparation and executing the federal budget and the budgets of federal extra-budgetary funds of the Russian Federation.

(1) The Accounts Chamber conducts the Preliminary Audit of the formation of the Federal budget and the budgets of state extra-budgetary funds of the Russian Federation, see article 18 of the Federal Law No. 41-FZ of 05.04.2013 (as amended on 29.05.2019) "On the Accounts Chamber of the Russian Federation" http://www.consultant.ru/document/cons_doc_LAW_144621/3a9a3731600426a14fe963f1bb7177eb1457f5f5/
The Preliminary Audit includes: determining compliance of the federal budget laws and laws on extra budgetary funds with applicable legislation; determining validity and reliability of the indicators contained in the estimates of the federal budget and the budgets of federal extra-budgetary funds; appraising the estimates of the federal budget and the budgets of extra-budgetary funds as instruments of the state's socioeconomic policies, their compliance with the provisions of the Russian President's addresses and other program documents; • appraising the quality of forecast for revenues budget spending, investment and debt policies and also the efficiency of intergovernmental relations.

For example, Conclusion of the Accounts Chamber of the Russian Federation on the EBP2021: <https://ach.gov.ru/audit/proekt-2021>

Conclusions on draft budgets of extra-budgetary funds for 2021 and for the planning period 2022 and 2023, Section 13.2. Results of the audit and analysis of the execution of federal budget expenditures on inter-budget transfers to the budgets of state extra-budgetary funds of the Russian Federation, p. 258 of the Conclusion of the Accounts Chamber of the Russian Federation on the EBP2021:

<https://ach.gov.ru/upload/iblock/4be/4be29633aaacce7596b698920a9e9b35.docx>
Annexes: <https://ach.gov.ru/upload/iblock/e34/e34c00e7b81ce5ca92c6b3317c2c8840.zip>

(2) Article 19. Operational analysis of execution and control over the organization of execution of the federal budget and budgets of state extra-budgetary funds of the Russian Federation of the Federal Law No. 41-FZ of 05.04.2013 (as amended on 29.05.2019), "On the Accounts Chamber of the Russian Federation"

During budget execution, the Accounts Chamber analyzes the fullness and timeliness of revenue inflow, cash outflows against the indicators approved in the Enacted Budget; it reveals and analyzes discrepancies and breaches, and initiates proposals to eliminate them.

For example, Operational report for 2020. The Accounts Chamber has prepared an operational report on the implementation of the federal budget for January-December 2020. Read the 12 main conclusions of the document, the results of the analysis of the budgets of extra-budgetary funds and consolidated budgets of the regions below, <https://ach.gov.ru/audit/oper-2020>.

The Accounts Chamber of the Russian Federation checks the accounts of the chief managers of budget funds (GRBS). These audits are the stage of the subsequent audit of the federal budget, which is necessary to prepare an Opinion on the Government's report on budget performance in 2019, which is traditionally submitted in the fall, <https://ach.gov.ru/audit/grbs-2020>.

Operational reports on the extra-budgetary funds: the Pension Fund: <https://ach.gov.ru/audit/oper-2020#pfr>, <https://ach.gov.ru/upload/iblock/e37/e371835371389756c2d319de62f0bd12.pdf#page=189>; the Social Insurance Fund: <https://ach.gov.ru/audit/oper-2020#fss>, <https://ach.gov.ru/upload/iblock/e37/e371835371389756c2d319de62f0bd12.pdf#page=213>; the Federal Compulsory Health Insurance Fund: <https://ach.gov.ru/audit/oper-2020#foms>, <https://ach.gov.ru/upload/iblock/e37/e371835371389756c2d319de62f0bd12.pdf#page=156>

(3) Article 20. Follow-up control over the execution of the federal budget and the budgets of the state extra-budgetary funds of the Russian Federation of the Federal Law No. 41-FZ of 05.04.2013 (as amended on 29.05.2019) "On the Accounts Chamber of the Russian Federation," http://www.consultant.ru/document/cons_doc_LAW_144621/5b534d74390b3c814ee7d9fdeabba31a6756258f/

Follow up control is a set of control, expert and analytical measures to check performance of the enacted budget and the budgets of extra-budgetary funds in the reporting financial year. The Accounts Chamber shall carry out external audit of annual budgetary reporting of chief administrators of federal budget funds and prepare conclusions on each chief administrator of federal budget funds. Conclusions on each chief administrator of federal budget funds shall be submitted to the State Duma and the Federation Council. The Accounts Chamber shall carry out external audit of the annual report on federal budget execution and prepare its conclusion on the annual report on federal budget execution. The Conclusion on the annual report on federal budget execution shall be submitted to the State Duma and the Federation Council. The Accounts Chamber shall check reports on execution of budgets of federal extra-budgetary funds of the Russian Federation and prepare conclusions on reports on budgets execution of federal extra-budgetary funds of the Russian Federation. Conclusions on reports on budget execution of federal extra-budgetary funds of the Russian Federation shall be submitted to the State Duma and the Federation Council, and also to the Government of the Russian Federation.

For example, the Accounting Chamber submits an opinion on the report prepared by the Government on the implementation of the federal budget for 2019: <https://ach.gov.ru/audit/zaklyuchenie-na-2019>.

The Audit Chamber analyzed the state programs as part of the conclusion on the draft law on the federal budget for 2021-2023.

Healthcare development, <https://ach.gov.ru/upload/iblock/280/2808adf3e9a91956e3470bcf8d835847.pdf>
Development of education, <https://ach.gov.ru/upload/iblock/819/8192dbfe728c24914086a5a55ebdbfe3.pdf>
Social support for citizens, <https://ach.gov.ru/upload/iblock/936/9367cb45ba95d236cc5d7ae9cef7b0eb.pdf>
Available environment, <https://ach.gov.ru/upload/iblock/c41/c415776f6bcecb79903598ecb944d9db.pdf>
Providing affordable and comfortable housing and public utilities to citizens of the Russian Federation, <https://ach.gov.ru/upload/iblock/79e/79e19d36129263b13af6c04e6ef4d8ca.pdf>
Promotion of employment, <https://ach.gov.ru/upload/iblock/83d/83d1bb7269f9a21b8297c58e25ba0667.pdf>
Ensuring public order and combating crime, <https://ach.gov.ru/upload/iblock/032/032c76bfc0827e08ff7bcf89b1409ff2.pdf>
Cultural development, <https://ach.gov.ru/upload/iblock/3b1/3b1385904d8f881c9721900da87f1be1.pdf>
Environmental protection, <https://ach.gov.ru/upload/iblock/10c/10cf901c3d93dc068410b5435407088e.pdf>
Development of physical culture and sports, <https://ach.gov.ru/upload/iblock/308/308326711ecb7157b506722ed77b55f6.pdf>
Economic development and innovation economy, <https://ach.gov.ru/upload/iblock/b07/b072a8decbb727dda9c2c59a5596e562.pdf>
Industrial development and increasing its competitiveness, <https://ach.gov.ru/upload/iblock/007/00722c93cbd60321d51ac5f23dc156a0.pdf>
Development of the aviation industry for 2013-2025, <https://ach.gov.ru/upload/iblock/086/08613e7c838609058a081ea2663f3c11.pdf>
Development of shipbuilding and equipment for the development of offshore fields, <https://ach.gov.ru/upload/iblock/8ec/8ec54999af5b7fe2ce0045e2344c286e.pdf>
Development of the pharmaceutical and medical industry, <https://ach.gov.ru/upload/iblock/bcb/bcb25d9c2f0fa643c231402d386163b.pdf>
Information Society, <https://ach.gov.ru/upload/iblock/85b/85bd0fa79d69264ca2bda4087f4e4d1d.pdf>
Development of the transport system, <https://ach.gov.ru/upload/iblock/725/7251bd5e867078c9fc6daa7f4571abb3.pdf>
State Program for the Development of Agriculture and regulation of markets for agricultural products, raw materials and food, <https://ach.gov.ru/upload/iblock/9cd/9cdfce4642db93b296a34e36f574633.pdf>

Development of the fishery complex, <https://ach.gov.ru/upload/iblock/674/67401e3543a29487a9b9c1a8f03a6c2f.pdf>
Development of foreign economic activity, <https://ach.gov.ru/upload/iblock/180/180266e47a387151f8200eb4804fb030.pdf>
Reproduction and use of natural resources, <https://ach.gov.ru/upload/iblock/79f/79f3e6c73fcf476f01d05259d9f78de4.pdf>
Forestry development, <https://ach.gov.ru/upload/iblock/b6a/b6af3ea115087b8d93c439b248bc3c35.pdf>
Energy development, <https://ach.gov.ru/upload/iblock/c96/c968d3a0722a8c32079ceefc9300fb12.pdf>
Socio-economic development of the Far Eastern Federal District, <https://ach.gov.ru/upload/iblock/765/76591885c63a18765cc2cea51340e1d6.pdf>
Development of the North Caucasus Federal District, <https://ach.gov.ru/upload/iblock/e9d/e9ddf59b344c57b8b1e87c56510eba4c.pdf>
Development of federal relations and creation of conditions for effective and responsible management of regional and municipal finances, <https://ach.gov.ru/upload/iblock/fb3/fb3654d9e60b8ccf4bf0dca2669df789.pdf>
Socio-economic development of the Kaliningrad Region, <https://ach.gov.ru/upload/iblock/fcf/fcf988b18a364e19990f059a260818fa.pdf>
Public finance management and financial market regulation, <https://ach.gov.ru/upload/iblock/802/80263cc7e6c57bb27ca2fafecb8a354e.pdf>
Justice, <https://ach.gov.ru/upload/iblock/20d/20d6008fdaa220821e14abe9e063ff48.pdf>
Socio-economic development of the Arctic Zone of the Russian Federation, <https://ach.gov.ru/upload/iblock/53f/53f6e3ec9da10f97c89021045a6f9b1e.pdf>
Socio-economic development of the Republic of Crimea and Sevastopol, <https://ach.gov.ru/upload/iblock/6ef/6efaacbb1152981e4235114377e3a578.pdf>
Implementation of the state national policy, <https://ach.gov.ru/upload/iblock/967/967f585358047c6c25d470b4908d776c.pdf>
Scientific and technological development of the Russian Federation, <https://ach.gov.ru/upload/iblock/363/36360a92e68a8a232aeb82a00a8e4292.pdf>
Integrated rural development, <https://ach.gov.ru/upload/iblock/adb/adb6cd2eb1237cfd61b675071c5f9ea.pdf>

The Accounts Chamber uses the performance audit technique, see - General Auditing Guidelines on Performance Audit - <https://ach.gov.ru/upload/iblock/460/460b8ddd57d9d200cb581435c9dc0fd4.pdf>.
For example, this technique is used to provide an assessment of the effectiveness of all government programs according to the results of the control and analytical activities based on indicators.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

All expenditures within the SAI's mandate are audited.

All audits of the national budget are presented on the website: <https://ach.gov.ru/audit/>

For example, September 21, 2021, Conclusion on the implementation of the budget-2019, <https://ach.gov.ru/audit/zaklyuchenie-na-2019>

November 9, 2020, Operational report for January-September 2020, <https://ach.gov.ru/audit/9-mon-2020> (only documents by December, 31, 2021 are considered in this survey)

September, 21, 2021, Conclusion of the Accounts Chamber of the Russian Federation on the EBP2021: <https://ach.gov.ru/audit/proekt-2021>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: September 21, 2020

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:

Conclusions on draft budgets of extra-budgetary funds for 2021 and for the planning period 2022 and 2023, Section 13.2. Results of the audit and analysis of the execution of federal budget expenditures on inter-budget transfers to the budgets of state extra-budgetary funds of the Russian Federation, p. 258 of the Conclusion of the Accounts Chamber of the Russian Federation on the EBP2021: <https://ach.gov.ru/upload/iblock/4be/4be29633aaacce7596b698920a9e9b35.docx>
Annexes: <https://ach.gov.ru/upload/iblock/e34/e34c00e7b81ce5ca92c6b3317c2c8840.zip>

Operational report on the implementation of the federal budget for January-December 2020 includes audits of the extra-budgetary funds:

the Pension Fund: <https://ach.gov.ru/audit/oper-2020#pfr>;
<https://ach.gov.ru/upload/iblock/e37/e371835371389756c2d319de62f0bd12.pdf#page=189>
the Social Insurance Fund: <https://ach.gov.ru/audit/oper-2020#fss>,
<https://ach.gov.ru/upload/iblock/e37/e371835371389756c2d319de62f0bd12.pdf#page=213>;
the Federal Compulsory Health Insurance Fund: <https://ach.gov.ru/audit/oper-2020#foms>,
<https://ach.gov.ru/upload/iblock/e37/e371835371389756c2d319de62f0bd12.pdf#page=156>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

Conclusion on the implementation of the budget-2019, <https://ach.gov.ru/audit/zaklyuchenie-na-2019>

Executive Summary: <https://ach.gov.ru/upload/iblock/fd1/fd14b2ed3f8e89fc11e1eca682f2b40e.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: According to the audit standards 101 and 102 of the Accounts Chamber, audit reports include an executive summary.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

c. Yes, the executive reports publicly on some audit findings.

Source:

According to Article 27. Order of the Accounting Chamber of the Federal Law No. 41-FZ of 05.04.2013 (as amended on 29.05.2019) "On the Accounts Chamber of the Russian Federation",

http://www.consultant.ru/document/cons_doc_LAW_144621/a22f55066af8f995e1fa310b1ae6cce69c6932f2/, "4. In case of non-fulfillment or improper fulfillment of the instructions of the Accounting Chamber, the Board of the Accounting Chamber may, in agreement with the State Duma, decide to suspend all types of financial payment and settlement operations on the accounts of the objects of audit (control)." And "4.1. The Audit Chamber shall be notified in writing of the measures taken as a result of the execution of the order by the head of the audit (control) object or by the person performing his duties."

With that, only some national executive authorities publish reports on audit findings. For example,

January 22, 2020: Information on the results of inspections conducted in the Federal Property Management Agency in 2019:

<http://www.rosim.ru/about/reports/checking/367062>

Ministry of Digital Development, Communications and Mass Media of the Russian Federation:

<https://digital.gov.ru/ru/activity/statistic/informatsiya-o-rezultatakh-proverok-provedennykh-v-mintsifry-rossii-i-podvedomstvennykh-organizatsiyah/>,

<https://digital.gov.ru/uploaded/files/2020-11-18-informatsiya-o-proverkah-do-2020.pdf>

Information on the results of inspections conducted by the Ministry of Science and Higher Education of the Russian Federation, its territorial bodies and subordinate organizations: https://www.minobrnauki.gov.ru/opendata/9710062939-informatsiya-o-rezultatakh-proverok-provedennykh-v-ministerstve-nauki-i-vysshego-obrazovaniya-rossiy?sphrase_id=97858

But these are rather exceptions. As a rule, such information is not posted on the websites of ministries and agencies.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, the executive reports publicly on most audit findings.

Comments: Despite the IBP's Methodology the Ministry of Finance of the Russian Federation conducts annual monitoring of the quality of financial management (in accordance with the order of the Ministry of Finance of the Russian Federation dated June 18, 2020 No. 112n "On approval of the Procedure for monitoring the quality of financial management by the Ministry of Finance of the Russian Federation"). Monitoring of the quality of financial management is carried out in relation to the main administrators of the federal budget funds, the main administrators of federal budget revenues, and the main administrators of the sources of financing the federal budget deficit. Monitoring is carried out in order to: determining the quality of financial management of chief administrators; prevention, detection and suppression of budget violations defined by Article 306.1 of the Budget Code of the Russian Federation; identification by chief administrators of budgetary risks; preparation and implementation by chief administrators of measures aimed at minimizing (eliminating) budgetary risks, improving the quality of financial management, including attaining the target values of the quality indicators of financial management, the achievement of which indicates the high quality of financial management. According to st.10.2 of the order of the Ministry of Finance of the Russian Federation dated June 18, 2020 No. 112n: "Chief administrators submit to the Ministry of Finance of the Russian Federation on paper and electronic media and (or) in electronic form: ... c) information on violations revealed by the Federal Treasury, the Accounts Chamber of the Russian Federation, committed by the chief administrator in the reporting period." All the results of the Monitoring are published on the official website of the Ministry of Finance of the Russian Federation: https://minfin.gov.ru/ru/performance/budget/fin_quality/results/res2021/ Therefore, we believe that in order to assess this question, it is correct to give "b".

IBP Comment

We welcome the government reviewer's comment. The reviewer, however, mentioned that the Ministry of Finance reports on the quality of financial management, but it's unclear whether those reports are directly connected with the Audit findings and the reports produced by the Accounting chamber. St. 10.2 talks about using information on violations coming from the Accounting Chamber, but it is not clear how that is connected to the audit reports/enquiries that the Accounting chamber makes. Upon further consultation with the researcher, it seems like the reviewer conflated internal audit and external audit findings and, with some minimal exceptions (hence response "c" here), the federal executive government bodies do not report to the public on their steps to address audit recommendations. The response remains unchanged.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Source:

The data on how the Accounts Chamber recommendations are implemented by executive bodies is posted on a regular basis on the Portal of public and municipal financial audit <https://portal.audit.gov.ru/#/requirements>. The link to it and an explanation on usage is placed on the official SAI website: <https://ach.gov.ru/news/razyasnenie-dlya-polzovatelej-portala-gosudarstvennogo-i-municipalnogo-finansovogo-audita-32749>

In addition executive feedback on the audits the SAI implements is presented here:

<https://ach.gov.ru/checks/>

Example:

<https://ach.gov.ru/checks/schetnaya-palata-dokumenty-strategicheskogo-planirovaniya-rosreestra-neobkhodimo-peresmotret->

The conclusion, reached by the Accounting Chamber following the results of the recent audit of the effectiveness of spending budget funds sent to Rosreestr (i.e., the Federal Service for Registration, Cadastre and Cartography in 2018-2019 and incomplete 2020. The regulatory framework and strategic documents in the field of real estate accounting and registration need to be updated. Recommendation of the Accounting Chamber: Rosreestr strategic planning documents need to be reviewed.

Steps the executive has taken to address all audit recommendations The head of the Federal Service for State Registration, Cadastre and Cartography, Oleg Skufinsky, agreed with the conclusions of the Accounting Chamber and reported about what Rosreestr is doing to eliminate the noted comments.

<https://ach.gov.ru/statements/byulleten-schetnoy-palaty-3-280-2021-g;> <https://ach.gov.ru/checks/uroven-gazifikatsii-sel-sostavil-vsego-60-7-a-obespechennost-pitevoy-vodoy-67-9> (report and annexes): The Audit Chamber analyzed the implementation of measures for the integrated development of rural areas and noted their low effectiveness and insufficient impact on improving the quality of life in rural areas.

Response of the Deputy Minister and the opinion of experts:
<https://ach.gov.ru/upload/iblock/f52/f5210775b9aced5d69e783139dcd3c50.pdf#page=75>

Comment:

The examples illustrate recent audits, when the report on execution of audit recommendations is not ready yet, but there is a special separate section for each of the audit of the SAI.

It is filled as soon as the recommendations implemented and report is ready.

The section of the SAI website "Checks" (audits), <https://ach.gov.ru/checks/>, includes all the audits implemented with subsections: Audit Report, Conclusions and recommendations, and Elimination of violations (or execution reports) for each audit. The filled subsection is marked with red circle.

Please look at the examples from the earlier audits (I think once you read this I should change the previous 'sources' for these new ones):

Example 1.

25 August 2020

"The Accounting Chamber pointed out the shortcomings of the Individual accounting System of the Pension Fund",

<https://ach.gov.ru/checks/schetnaya-palata-ukazala-na-nedorabotki-sistemy-individualnogo-ucheta-pfr>
on this page we may find:

- 1) Report on audit: <https://ach.gov.ru/upload/iblock/cc3/cc3f734f6ee3b7008e0a3438487fed47.pdf>
- 2) Recommendations: <https://ach.gov.ru/upload/iblock/76a/76a402bf3cb43b953c1445e9547c3870.xlsx>
- 3) Information on the results of the execution of the Accounting Chamber's submission on the results of the audit of the Pension Fund's activities on the organization of individual (personalized) accounting, <https://ach.gov.ru/upload/iblock/214/214ee1c29413d90f3b81bbc001a7a655.pdf>
- 4) Appendix 1. The list of issued acts based on the results of the control event, <https://ach.gov.ru/upload/iblock/539/5395b7629611bfbae54ba79d114a600c.pdf>
- 5) Appendix 2. Conclusion on the comments (explanations) of the Manager of the Pension Fund. Department: <https://ach.gov.ru/upload/iblock/a23/a23455d366ed5a33cfd647e362548305.pdf>
- 6) Appendix 3. Map of the results of the audit: <https://ach.gov.ru/upload/iblock/6dd/6ddf690ff56836277cc2b3bd9ddee7e8.pdf>

Example 2.

January 22, 2020, Audit "Checking the effectiveness of the use of forest resources and budget funds aimed at fulfilling the Powers of the Russian Federation in the field of forest relations in 2016-2018 and the expired period of 2019", <https://ach.gov.ru/checks/9613>

Audit report: <https://ach.gov.ru/upload/iblock/615/615ed6c35deb0be824f57b74225f601c.pdf>

Recommendations: <https://ach.gov.ru/upload/iblock/c85/c857738e662ee7fea3ea1daaa3156d8c.xlsx>

Elimination of violations (or execution report): <http://audit.gov.ru/upload/iblock/d0b/d0b53c9ffa28c5b350c9df904723aff0.pdf>

Appendix No. 1. Information on the accrual of fees and arrears in the audited period (broken down by region),

<https://ach.gov.ru/upload/iblock/c36/c3609e4ccd83045c02d4edf6c77bdcef.pdf>

Appendix No. 2. Information on the volume of actual expenditures on forest management by source,

<https://ach.gov.ru/upload/iblock/fac/facdd4b52770f10243e5ebf1a4fc2092.pdf>

Appendix No. 3. Information on the values of the target forecast indicators,

<https://ach.gov.ru/upload/iblock/2fe/2fea01cfc625e20cadd8520aaa14ae1.pdf>

Appendix No. 4. The actual receipt of payments to the budget system of the Russian Federation and the formation of income in the context of income classification codes for 2016-2018, <https://ach.gov.ru/upload/iblock/0bf/0bfadbd5bf219200b6f51ab7c1422d75.pdf>

Appendix No. 5. Information on the amount of financial support for forest management in 2016-2019 by source,

<https://ach.gov.ru/upload/iblock/12c/12cf99e87b67c30c12363069dcaa0945.pdf>

Appendix No. 6. Information on funds provided to the subjects of the Russian Federation from the federal budget in the form of subventions, as well as regional budgets in 2016-2019, <https://ach.gov.ru/upload/iblock/cc3/cc308d52c5883b8fb4c471608950b491.pdf>

Appendix No. 7. List of issued acts, <https://ach.gov.ru/upload/iblock/226/2269f14a9d86d2110a660454d19b8bcf.pdf>

Appendix No. 8. List of laws and other regulatory legal acts, the implementation of which was checked during the joint control event,

<https://ach.gov.ru/upload/iblock/b73/b73ee24ec87c8c1aec1837c82287641c.pdf>

(My previous examples show that for these audits the top heads of the agencies have only confirmed that the work on execution was taken into execution.)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Accounts Chamber publishes materials on its website concerning the implementation of recommendations:

<https://ach.gov.ru/page/recomendations> In addition, we also produce special videos demonstrating the implementation of recommendations:

<https://www.youtube.com/watch?v=LqtSgCXHwE>

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

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

... Parliamentary budget offices (also known as PRO) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

Comment:

In line with the definition of an IFI from the OECD's 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>, there is no IFI in the Russian Federation. Regarding the previous round OBS2019 government's reviewer comment: the Accounts Chamber is a body of state financial control, which is financed from the state budget; the employees of the Accounts Chamber are civil servants; it is not an IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

Comments: In accordance with the definition (hereinafter referred to as the materials of the "OECD Journal on Budgeting, volume 2015/2, 2016", <https://doi.org/10.1787/budget-15-5jm2795tv625>), independent financial institutions (NFI) are independent state institutions authorized to conduct critical (i.e. essentially independent – ACRF remark) assessments, and in some cases, objective recommendations regarding budget policy and efficiency. The main functions of the IFI are: assessment or preparation of macroeconomic and budget forecasts, as well as monitoring and evaluation of budget planning and execution. It should be noted that institutional models of a number of European IFIs presume their direct connection (and even in some cases direct subordination) with executive authorities, National banks (which are not completely independent from state organizations, as they have state property assets, and they are closely connected with the executive branch), as well as supreme audit institutions (SAIS). As an example: - The IFI of Belgium chaired by the Minister of Finance, the IFI secretariat is under the jurisdiction of the federal authorities (its employees are civil servants).; - The IFI of Finland and France are divisions of national SAIs; - The Austrian IFI staff is provided by the National Bank of Austria (and the corresponding funding – ACRF remark) - Financial support for the activities of the IFI of Slovakia is provided directly by the National Bank of Slovakia. The Accounts Chamber of the Russian Federation fully corresponds to the definition of the IFI, both in terms of the tasks performed and the characteristics of the IFI: it has organizational, functional, financial (and in this regard, personnel – ACRF remark) independence and carries out its activities independently, while fulfilling the above-mentioned obligations of the IFI: Articles 2, 5 (and others) Federal Law No. 41-FZ of April 5, 2013 "On the Accounting Chamber of the Russian Federation". At the same time, in comparison with the above-mentioned examples of a number of European NFU, the organizational and financial independence and independence of the Accounts Chamber of the Russian Federation are at a much higher level. We also note the compliance of the Joint Venture of the Russian Federation with the requirements of all the basic principles of the NFU established by the OECD for the following 9 main blocks: - local ownership - independence and non-partisanship - mandate - resources - relationship with legislature - access to information - transparency - communications - external evaluation.

IBP Comment

We welcome the Government Reviewer's comment, but the response remains unchanged. The GR suggests that the SAI *is* the IFI, but those two institutions are not equivalent. This question does not enquire about the independence of the Supreme Audit Institution (SAI) in the country, but about existence of the Independent fiscal institution (IFI) separate from the Accounting chamber, and that complies with the OECD principles included in the question guidelines. The Accounts Chamber is a body of state financial control, which is financed from the state budget, and the employees of the Accounts chamber are civil servants.

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

Comment:

In line with the definition of an IFI from the OECD's 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>, there is no IFI in the Russian Federation. Regarding the previous round OBS2019 government's reviewer comment: the Accounts Chamber is a body of state financial control, which is financed from the state budget; the employees of the Accounts Chamber are civil servants; it is not an IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the IFI publishes its own macroeconomic or fiscal forecast.

Comments: In 2020 the Accounts Chamber of the Russian Federation developed and published the macroeconomic forecast, publicly available here <https://ach.gov.ru/upload/pdf/Макропрогноз%20на%202020-2023%20годы%20финал.pdf> The Accounts Chamber of the Russian Federation plans to continue development and publishing its macroeconomic forecasts on a regular basis.

IBP Comment

We welcome the Government Reviewer's comment, but the response remains unchanged. The GR suggests that the SAI *is* the IFI, but those two institutions are not the same. This question does not enquire about the independence of the Supreme Audit Institution (SAI) in the country, but about existence of the Independent fiscal institution (IFI) separate from the Accounting chamber, and that complies with the OECD principles included in the question guidelines. The Accounts Chamber is a body of state financial control, which is financed from the state budget, and the employees of the Accounts chamber are civil servants.

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

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Comment:

In line with the definition of an IFI from the OECD's 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>, there is no IFI in the Russian Federation. Regarding the previous round OBS2019 government's reviewer comment: the Accounts Chamber is a body of state financial control, which is financed from the state budget; the employees of the Accounts Chamber are civil servants; it is not an IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the IFI publishes its own costings of a limited number of new policy proposals.

Comments: In accordance with Article 13, part 1, paragraph 11 of the Federal Law No. 41-FZ, the Accounts Chamber carries out "expert examination of draft federal laws and other regulatory legal acts concerning expenditure obligations of the Russian Federation, expert examination of draft federal laws that lead to changes in federal budget revenues and budgets of state extra-budgetary funds of the Russian Federation..." In accordance with Article 14 of the Federal Law No. 41-FZ, the Accounts Chamber performs strategic and performance audits within the framework of specific control and expert measures. Such measures may also contain their own calculation (assessment) of costs (estimates), both adopted and planned for decision-making in the field of socio-economic development and ensuring national security.

IBP Comment

We welcome the Government Reviewer's comment, but the response remains unchanged. The GR suggests that the SAI *is* the IFI, but those two institutions are not the same. This question does not enquire about the independence of the Supreme Audit Institution (SAI) in the country, but about existence of the Independent fiscal institution (IFI) separate from the Accounting chamber, and that complies with the OECD principles included in the question guidelines. The Accounts Chamber is a body of state financial control, which is financed from the state budget, and the employees of the Accounts chamber are civil servants.

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

Comment:

In line with the definition of an IFI from the OECD's 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>, there is no IFI in the Russian Federation. Regarding the previous round OBS2019 government's reviewer comment: the Accounts Chamber is a body of state financial control, which is financed from the state budget; the employees of the Accounts Chamber are civil servants; it is not an IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Frequently (i.e., five times or more).

Comments: As the Accounts Chamber of the Russian Federation fulfills the functions of an IFI, we believe that the following option is correct: "a. Frequently (i.e., five times or more)". The Chairman of the Accounts Chamber, auditors and other employees regularly participate in meetings of the Parliament (State Duma) and its divisions. In particular, when considering the federal budget draft for the next financial year and planning period at the Budget and Taxes Committee of the State Duma. Moreover, regular meetings of the Committee within the framework of the consideration of the FB project are held more than 5 times (they usually last for a whole week). During the spring and autumn sessions in the Federal Assembly of the Russian Federation in 2020, the management and representatives of the Accounts Chamber took part in 300 events, of which 181 were held in the State Duma and 119 in the Federation Council. The Chairman of the Accounts Chamber of the Russian Federation took part in 22 events, including 12 in the State Duma and 10 in the Federation Council. The Deputy Chairman of the Accounts Chamber participated in 32 events, including 20 in the State Duma and 12 in the Federation Council. (source: <https://ach.gov.ru/upload/reports/2020.pdf#page=72>)

IBP Comment

We welcome the Government Reviewer's comment, but the response remains unchanged. The GR suggests that the SAI *is* the IFI, but those two institutions are not the same. This question does not enquire about the independence of the Supreme Audit Institution (SAI) in the country, but about existence of the Independent fiscal institution (IFI) separate from the Accounting chamber, and that complies with the OECD principles included in the question guidelines. The Accounts Chamber is a body of state financial control, which is financed from the state budget, and the employees of the Accounts chamber are civil servants.

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

Comment:

There is no evidence that the full legislature and/or a legislative committee debated budget policy prior to the tabling of the Executive's Budget Proposal in 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Comments: Prior to the tabling of the Executive's Budget Proposal in 2020 the State Duma Committee on Budget and Taxes during the meeting considered the main indicators of the projected volume of revenues, the upper limits of the state internal and external debt of the Russian Federation, the standard value of the NWF, the federal budget deficit for 2021-2023. See: http://www.komitet-bn.km.duma.gov.ru/Novosti_Komiteta/item/24014945/ (19.10.2020) After that, the Committee, within the framework of another meeting, to consider the draft federal law on the federal budget. http://www.komitet-bn.km.duma.gov.ru/Novosti_Komiteta/item/24015158/

IBP Comment

We welcome the government reviewer's comment. However, and as confirmed by the researcher, the link provided refers to the "Procedure of the meeting State Duma Committee on Budget and Taxes" on October 19, 2020, that is *after* tabling the EBP. The dates of the Commission meetings are subsequent to the EBP being tabled (these meetings are dated October, while the EBP was tabled on the 30th of September). The response remains, therefore, unchanged (d).

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

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

The legislature receives the EBP on September, 30, 2020 <https://sozd.duma.gov.ru/bill/1027743-7> (Chronicle of passing the EBP) what is at least three months before the start of the budget year.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

The legislature approved the EBP (President signed the law) on December, 8, 2020 <https://sozd.duma.gov.ru/bill/1027743-7> (Chronicle of passing the EBP) what is less than one month in advance of the start of the budget year, but at least by the start of the budget year (January, 1, 2021).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The legislature approved the EBP (President signed the law) on December, 8, 2020 <https://sozd.duma.gov.ru/bill/1027743-7> (Chronicle of passing the EBP) what is less than one month in advance of the start of the budget year, but at least by the start of the budget year (January, 1, 2021).

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

Source:

Budget Code, Chapter 22: Consideration and adoption of the Federal law on the Federal Budget. In particular: Articles 200-204 on the first reading; Article 205 on the second reading; Article 207 on the third reading. URL: http://www1.worldbank.org/publicsector/pe/BudgetLaws/Budget_Code_Russia_Eng1998.pdf

Comment:

The adoption of amendments is regulated by the Budget Code of the Russian Federation. When the State Duma approves the EBP in the first reading, the main characteristics of the federal budget are approved. When doing so, the State Duma has no right to raise revenues and deficit of the Federal budget, if there is no positive conclusion of the Government of the Russian Federation for these changes. Consideration of amendments during the second reading is made in the Budget and Taxes Committee, after their consideration in the relevant profile State Duma committee(s). When the EBP is considered in the third reading, the Bill shall be put to the vote as a whole.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

The State Duma places the detailed information on consideration of the EBP at the official website <https://sozd.duma.gov.ru/bill/1027743-7>. All amendments tabled by the deputies are presented:

Table of amendments No. 2.1 recommended for rejection (State Duma Committee on Budget and Taxes)

<https://sozd.duma.gov.ru/download/14D6C6D6-B83D-41A1-A556-A85888481F58>

Table of amendments No. 2 recommended for rejection (State Duma Committee on Budget and Taxes)

<https://sozd.duma.gov.ru/download/EBD60EAE-2759-4ECE-B084-EA26F1CAAD31>

Table of amendments No. 1 recommended for adoption (State Duma Committee on Budget and Taxes)

<https://sozd.duma.gov.ru/download/3562AF61-FE7F-46EB-B3F8-650F93A3828F>

Table of amendments No. 1.1 recommended for adoption (State Duma Committee on Budget and Taxes)

<https://sozd.duma.gov.ru/download/FCB86861-286F-44FC-8DDE-ACEBACF997EA>

November, 23, 2020: The text of the draft law for the second reading, taking into account the amendments recommended by the responsible committee for adoption (the State Duma Committee on Budget and Taxes), <https://sozd.duma.gov.ru/download/9A1D8F8A-9329-458A-8E83-0A4008ECB7F9>

The Decision of the State Duma "About the Federal law draft No. 1027743-7 "On the Federal budget for 2021 and for planning period 2022 and 2023" includes statement, that all amendments, recommended to approval were included in the final EBP for approval <https://sozd.duma.gov.ru/download/341819CF-6295-448C-87C9-F4796E240FED>. They are not somehow additionally presented in a separate file or a webpage.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee

examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

The EBP was submitted to the State Duma on September 30, 2020. It was adopted by the State Duma on November, 26, 2020. The Committee on Budget and Taxes examined the EBP throughout this period.

October, 26, 2020 (first reading): Conclusion of the responsible committee (State Duma Committee on Budget and Taxes),

<https://sozd.duma.gov.ru/download/57DC65D5-EBE3-4593-8B4B-E735C9564894>

October, 28, 2020 (first reading): Resolution of the State Duma (State Duma Committee on Budget and Taxes),

<https://sozd.duma.gov.ru/download/069AEF77-C7E8-4E4E-B7BB-6EC887B8F75D>

November, 23, 2020 (second reading): Decision of the Committee (State Duma Committee on Budget and Taxes),

<https://sozd.duma.gov.ru/download/22F4E8A1-3176-4516-8CA7-E4819B1822E9>

November, 24, 2020 (third reading): Draft Resolution of the State Duma (State Duma Committee on Budget and Taxes),

<https://sozd.duma.gov.ru/download/D3965AA1-B5D8-4EB4-A720-6BDEF5797BE9>

November, 26, 2020: Resolution of the State Duma (State Duma Committee on Budget and Taxes), <https://sozd.duma.gov.ru/download/43561305-75C6-4B4E-8410-9CD9AE5FD8F7>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

b. Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:

The EBP was submitted to the State Duma on September 30, 2020. Sector committees presented their Conclusions in the first reading on October 26, 2020. Sector committees had less than one month to review the proposal.

Examples of conclusions (presented at <https://sozd.duma.gov.ru/bill/1027743-7>):

Conclusion of the State Duma Committee on Security and Anti-Corruption, <https://sozd.duma.gov.ru/download/3F31484F-A341-4A12-9925-DCA624ED56C4>

Conclusion of the State Duma Committee on Federal Structure and Local Self-Government Issues), <https://sozd.duma.gov.ru/download/E9334F58-D81A-4260-B7FC-DE1476F77EA5>

Conclusion of the State Duma Committee on Family, Women and Children, <https://sozd.duma.gov.ru/download/989534E7-06F0-4E32-AF36-7C3A0D08BEB7>

Conclusion of the State Duma Committee on Defense, <https://sozd.duma.gov.ru/download/EB9065DD-9EB9-4670-B153-2AA3D967557C>

Conclusion of the State Duma Committee on Education and Science, <https://sozd.duma.gov.ru/download/ABF3C906-0E45-4893-96CD-E56A0D47373F>

Conclusion of the State Duma Committee on Labor, Social Policy and Veterans ' Affairs, <https://sozd.duma.gov.ru/download/27A571DE-23F7-4317-A5AA-38256F1163B4>

Etc.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Comments: Sector committees also have time to examine the Executive's Budget Proposal during the second reading for at least one week. Sector committees present to the budget committee their positions about amendments to the Executive's Budget Proposal. See Budget code, Article 205, point 4. http://www.consultant.ru/document/cons_doc_LAW_19702/03ae3796fecb1fa46381ca01796bd730d254b3ed/

IBP Comment

We welcome the Government Reviewer (GR)'s comment, which suggests that sector committees have time until the second reading to examine the proposal. The GR, however, only cites a legal provision, which is not enough evidence to change the answer. In absence of more specific evidence that the sector committees took longer to examine the proposal and published reports, and in light of the clear and evidence-based response provided by the researcher, the response remains unchanged. In addition, upon further consultation, the researcher mentioned that there were 26 days between the tabling of the budget and the publishing of the official conclusions on the website. That would indicate that the legislative committees benefited from less than one month to examine the Executive's Budget Proposal.

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

Comment:

The State Duma Committee of budget and taxes does not examine in-year implementation (monthly reports), not tied to considering a supplemental budget during the year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

Comments: The State Duma considered the bill in relation of changes in federal budget of the 2020 . The information of federal budget execution arrives to the State Duma Committee of budget and taxes on monthly bases. The Committee prepares opinion analyzing the proposed changes and federal budget execution. Federal budget changes: <https://sozd.duma.gov.ru/bill/904447-7> So it is possible to find, in this package, information about budget implementation (see <https://sozd.duma.gov.ru/download/7BD0F332-BAA1-4ACD-BC68-4416CDC4D3A1>). Committee's conclusion - <https://sozd.duma.gov.ru/download/2556A8E4-B911-4292-9FC7-C295C17A7665>

IBP Comment

We welcome the government reviewer's comment. Upon further consultation with the researcher, the response remains unchanged. We understand that the first link provided by reviewer (<https://sozd.duma.gov.ru/bill/904447-7>) shows that a supplementary budget was submitted to the Duma for its consideration (i.e., the "Amendments to the Federal Law "On the Federal Budget for 2020 and for the Planning Period of 2021 and 2022" (on clarifying the parameters of the federal budget)". The PDF package of the supplementary budget does include a hefty annex (table 2, on p.335 of the PDF) of updated expenditure with execution and % of execution, presented on 351 pages. The "Conclusions" document cited by the GR, however, is just a letter showing that the Committee *accepts* the submission of the supplementary budget package - It is not an examination of budget execution. See: <https://sozd.duma.gov.ru/download/2556A8E4-B911-4292-9FC7-C295C17A7665>. The researcher identified the Conclusion of the Committee on the draft federal law No. 904447-7 "On Amendments to the Federal Law" On the Federal Budget for 2020 and for the Planning Period of 2021 and 2022, which is the examination of the supplementary budget. "<https://sozd.duma.gov.ru/download/D7463C15-9F19-4751-878F-C1195DAD1713>. This, however, is not an examination of the implementation of the budget during the budget execution period that resulted in an official report with findings and recommendations.

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

Article 217 Budget Code (2.1): The endorsed indices of the summary budget inventory shall comply with the law on the budget. (3): In the summary budget inventory the amendments may be introduced in accordance with the decisions of the head of the financial body (head of the state extra-budgetary fund) without amending the law on budget in some cases, defined in the point 3 article 217 of the Budget Code. Article 217.

Summary budget inventory - Source: http://www.consultant.ru/document/cons_doc_LAW_19702/cf2863695f409dd40e50baa388ab6ae07175b29e

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

Budget Code of the Russian Federation: http://www.consultant.ru/document/cons_doc_LAW_19702/f752856303e4f633b0dfa885862bb3b6ef80cf27

Comment:

Article 232 of the Budget Code - Use of revenues, actually received during the budget execution exceeding the approved by the law (decision) on the budget. (item 1) regulates where the Ministry of Finance may spend excess revenues without obtaining approval from legislature: only on replacement of public borrowings, the repayment of the state debt of the Russian Federation, and on execution of public standard obligations of the Russian Federation in case of insufficiency provided for their implementation budget allocations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

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

Source:

Budget code of the Russian Federation:

http://www.consultant.ru/document/cons_doc_LAW_19702/c881562033108df2c2cb987a48813184ba19f86e/

Comment:

In the Budget Code, article 192 (Tabling in the State Duma the draft federal law on the federal budget for the next financial year and planned period) item 6: In case if in the next fiscal year and planned period the total volume of expenditures is insufficient for the fiscal covering the expenditure obligations approved by the law the Government of Russia tables in the State Duma the draft federal law on changing the deadlines of entry into force (suspension) of some statements of the federal laws, not secured with financial sources.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Source:

<https://ach.gov.ru/audit/zaklyuchenie-na-2019> - the Audit Report on the Budget 2019 execution, prepared by the SAI (September 21, 2020)

<https://sozd.duma.gov.ru/bill/1020025-7> - Report on Budget execution, submitted to the State Duma (September 10, 2020)
<https://sozd.duma.gov.ru/download/A6E78888-6488-4A7F-85C2-7B841987962A> - the Audit Report on the Budget 2019 execution, prepared by the SAI, as part of the documents, considered with the Report on budget 2019 execution in the State Duma (September, 21, 2020)
<https://sozd.duma.gov.ru/download/1CBEF23F-3E10-4609-86A9-3FF5E68957C0> - The committee on budget and taxes of the legislature examined the Audit Report on the annual budget produced by the Accounts Chamber

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

According to article 103 (item D) of the Constitution of the Russian Federation, the Chairman of the Accounts Chamber is appointed by the State Duma for a term of six years. According to article 7 part 1 of the Federal Law "On Accounts Chamber of the Russian Federation," the Chairman of the Accounts Chamber is appointed for a term of six years. The Constitution does not regulate precisely who is presenting the candidate to the position of the Chairman to the State Duma, but in practice the chairman of the Accounts Chamber is appointed upon recommendation of the President of the Russian Federation and it is not against the law and does not contradict the principle of separation of powers.

The Deputy Chairman of the Accounts Chamber is appointed by the Federation Council upon recommendation of the President of the Russian Federation for a term of six years as well. Upon recommendation of the President of the Russian Federation, the Federation Council and the State Duma each appoint six auditors of the Accounts Chamber for a term of six years.

See: <http://audit.gov.ru/en/about>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: According to the Constitution of the Russian Federation, the Chairman of the Accounts Chamber is appointed by the Federation Council.

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

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

The Federal law 41-FZ from 5 April 2013 "On Accounts Chamber", article 7, items 8 and 9 <http://www.ach.gov.ru/about/document>: The Chairman of the Accounts Chamber shall be dismissed from office early by the decision of the State Duma in the case of:

- 1) violation of the legislation of the Russian Federation or committing abuses of service, if the majority from total number of deputies of the State Duma votes for such decision;
 - 2) his personal resignation;
 - 3) his recognition as legally incapable by a legally effective decision of the court;
 - 4) in connection with loss of trust in the cases provided by the Federal law of December 25, 2008 N 273-FZ "On Combating Corruption".
9. The decision on early dismissal of the Chairman of the Accounts Chamber is made by the Resolution of the State Duma on the recommendation of the President of the Russian Federation.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

The Federal law from 05.04.2013 N 41-FZ "On the Accounts Chamber of the Russian Federation" <http://www.ach.gov.ru/about/document/> Article 41. Financial Support of the Accounts Chamber

1. Financial support for the activities of the Accounts Chamber is carried out to the extent that it is possible to exercise its powers.
2. The Federal law on the Federal budget for the next financial year and planning period provides for budgetary allocations to ensure the activities of the Accounts Chamber. These budget allocations can be changed during the consideration of the Bill on the Federal budget (on amendments to the Federal law on the Federal budget) only with the consent of the Federal Assembly.

3. Control over the use of Federal budget funds by the Accounts Chamber is exercised on the basis of decisions of the President of the Russian Federation, resolutions of the Federation Council and (or) resolutions of the State Duma.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

The Federal law from 05.04.2013 N 41-FZ "On the Accounts Chamber of the Russian Federation" articles 3, 4, 5

<http://www.ach.gov.ru/about/document/>

In its activity the Accounts Chamber is guided by the Constitution of the Russian Federation, the present Federal law, other Federal laws. In the implementation of its tasks, the Accounts Chamber has the organizational, functional and financial independence and operates independently. See, in particular articles 2, 14 and 15.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the

audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

With a view to review audit processes on a regular basis, the Accounts Chamber of the Russian Federation has created a separate division of process management within the Department of Strategic Development, <https://ach.gov.ru/structure/department/9214>, The Department develops and monitors the implementation of the Development Strategy and the Main activities of the Accounting Chamber, as well as manages the work related to project activities (project control, approval of project passports and project management plans, post-project monitoring, and so on).

The structural division introduces new approaches to the work of the Accounting Chamber, as well as collects and analyzes employee proposals for improving working conditions. The Department analyzes, creates and corrects internal documents regulating the work of the Accounts Chamber and the functions of departments and divisions, and the department is also responsible for internal control of how these documents are executed.

The Research and methodology department of the Accounts Chamber, develops propositions on how to enshrine in the Accounts Chamber standards general requirements, characteristics, rules and procedures of the implementation of audits and expert and analytical activities that are prepared on the basis of the outcomes of the audit process reviews and in-house research of the Accounts Chamber standards' implementation practice.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Audit Chamber has a permanent independent body that regularly analyzes audit reports, reviews audit assignments and working documentation, and makes recommendations for further improvement of audit processes and audit methodology.

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

a. Frequently (i.e., five times or more).

Source:

1. October 15, 2020 - The meeting of the Committee on budget and taxes, with the participation of the Minister of Finance Russian Federation Anton Siluanov, the Chairman of the Accounts Chamber Alexei Kudrin and Minister of economic development Maxim Reshetnikov. The draft federal budget for the next three years was considered, <http://duma.gov.ru/news/49734/>

2. July, 7, 2020 - The factions and the relevant committee evaluated the work of the Accounting Chamber in 2019. The head of the department Alexey Kudrin addressed the deputies on July 7 and answered their questions, <http://duma.gov.ru/news/49001/>

3. March, 4, 2020 - Amendments to the budget were adopted in the first reading in pursuance of the Address of the President of the Russian Federation. The document was presented to the deputies by the Minister of Finance of the Russian Federation Anton Siluanov. Alexey Kudrin, Chairman of the Accounts Chamber of the Russian Federation, also took part in the discussion, <http://duma.gov.ru/news/47939/>

4. March 2, 2020 - The Committee on Budget and Taxes at a meeting on Monday, March 2, recommended that the State Duma adopt in the first reading amendments to the law "On the Federal Budget for 2020 and for the planning period of 2021 and 2022". The meeting was attended by Finance Minister Anton Siluanov, Minister of economic development Maxim Reshetnikov and head of the Russian Accounting Chamber Alexey Kudrin, <http://duma.gov.ru/news/47905/>

5. January 16, 2020 - The State Duma approved the candidate for the post of Prime Minister, and the meeting of the State Duma was also attended by the head of the Accounts Chamber of the Russian Federation Alexey Kudrin, representatives of the legislative assemblies of the regions, and representatives of the business community, <http://duma.gov.ru/news/47525/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: During the spring and autumn sessions in the Federal Assembly of the Russian Federation in 2020, the management and representatives of the Accounts Chamber took part in 300 events, of which 181 were held in the State Duma and 119 in the Federation Council. The Chairman of the Accounts Chamber of the Russian Federation took part in 22 events, including 12 in the State Duma and 10 in the Federation Council. The Deputy Chairman of the Accounts Chamber participated in 32 events, including 20 in the State Duma and 12 in the Federation Council. Source: <https://ach.gov.ru/upload/reports/2020.pdf#page=72>

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

The executive has established a mechanism to engage with some public representatives through "public councils."

The members of the public councils are determined by the executive. For example, "Regulations on the Public Council under the Ministry of Economic Development of the Russian Federation," https://www.economy.gov.ru/material/about/obshchestvennyy_sovet/

Some public councils have annual plans, some meet only on ad-hoc basis, or not regularly.

Recent examples of public records: Public Council under the Ministry of Energy (there are minutes of meetings, the work plan ends in 2019), <https://minenergo.gov.ru/socialcouncil/>;

Archive of meetings of the Public Council under the Ministry of Economic Development of the Russian Federation, https://www.economy.gov.ru/material/about/obshchestvennyy_sovet/arhiv_zasedaniy/;

"The Public Council under the Ministry of Labor of the Russian Federation discussed the creation of conditions for the involvement of non-governmental organizations providing services with accommodation in the social service system," <https://mintrud.gov.ru/social/295>;

Public Council under the Ministry of Natural Resources of Russia,

https://www.mnr.gov.ru/press/news/sostoyalos_itogovoe_v_2020_godu_zasedanie_obshchestvennogo_soveta_pri_minprirody_rossii/

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

Comments: Despite the methodology of the IBP in 2020 a huge step has been taken towards involving citizens in the process of making budget decisions. So federal laws were adopted on July 20, 2020 No. 216-FZ "On Amendments to the Budget Code of the Russian Federation" and dated July 20, 2020 No. 236-FZ "On Amendments to the Federal Law" On General Principles of Organization of Local self-government in the Russian Federation ". This made it possible to consolidate the principles of participatory budgeting at the national level. Of course, the actions of these federal laws apply to regional and local budgets. But the regional and local level most significantly affects the solution of the problems of citizens living in these territories. The adoption of these laws at the national level is a great job of the Government of the Russian Federation and, in our opinion, is an important tool for the development of participation mechanisms in the Russian Federation. Also in accordance with Federal Law of 04.04.2005 N 32-FZ, the Public Chamber of the Russian Federation operates in the Russian Federation. The Public Chamber of the Russian Federation ensures interaction of citizens of the Russian Federation, public associations, trade unions, creative unions, associations of employers and their associations, professional associations, as well as other non-profit organizations created to represent and protect the interests of professional and social groups (hereinafter also - public associations and other non-profit organizations), with federal bodies of state power, bodies of state power of the constituent entities of the Russian Federation and local self-government bodies in order to take into account the needs and interests of citizens of the Russian Federation, to protect the rights and freedoms of citizens of the Russian Federation and the rights of public associations and other non-profit organizations in the formation and implementation of state policy in order to exercise public control over the activities of federal executive bodies, executive bodies of the constituent entities of the Russian Federation and new local self-government, as well as to facilitate the implementation of state policy in the field of ensuring human rights in places of detention. The Public Chamber of the Russian Federation consists of representatives of various spheres of society (https://www.oprf.ru/members_chamber). In accordance with the Report of the Public Chamber of the Russian Federation "On the state of civil society in the Russian Federation in 2020" (<https://files.oprf.ru/storage/documents/aJzvPqMjujq1eb5k1609181496.pdf>; published on 16.12.2020): - The Public Chamber, together with regional public chambers prepared and sent to the Government of the Russian Federation proposals to supplement the National Action Plan for Economic Recovery with a set of special measures aimed at supporting the most vulnerable categories of citizens, as well as small and medium-sized businesses (some of them were taken into account; p. 46); - Proposals of the Public Chamber to the Unified Plan for Achieving National Development Goals were presented by its members at a meeting of the Government to discuss the draft plan chaired by the First Deputy Prime Minister of the Russian Federation, held on November 16, 2020 (page 47) - The Public Chamber, as well as public chambers of the constituent entities of the Russian Federation proposals were formulated to adjust national projects. This work was directly related to the analysis of the experience of implementing national projects both throughout the country and in individual regions. The Chamber received more than 500 proposals for adjusting national projects (p. 50), as well as many other examples that can be found in the said Report. The Public Chamber also considers other strategic planning documents of the Russian Federation and draft laws on the federal budget. In other words, in the Russian Federation there is a tool that allows citizens, through the Public Chamber of the Russian Federation and regional offices, to make their own proposals for finalizing key documents affecting the directions of macroeconomic, budgetary, tax and customs tariff policies, social security costs, and public services.

IBP Comment

We welcome the government reviewer (GR)'s response. However, and upon further consultation with the researcher: The first part of the comment is not relevant to this question because it refers to *subnational* public participation, while this question and the Open Budget Survey more generally assess public participation at national/central government level. The public chamber is a very interesting body, but it seems to be focusing more on planning and various themes that connect to citizens, rather than engagement in the budget formulation for each budget year. The last part of the GR comment mentions that the chamber makes its own proposal on macro and budgetary issues, tax, customs, social security costs, etc.. But there was no evidence provided of those submissions. Where are those proposals, and how do they feed into the budget proposal exactly? How does the mechanism work? In absence of these responses, the response remains unchanged, "c". Our understanding is that, in addition to the Public Chamber, in Russia there are many consultative collegiate bodies which consist of representatives of NGOs, experts etc. However, it is not clear that they focus their attention on the federal budget, budget policies, discuss the EBP, the Audit report, etc. We were not able to find any mentioning, on the Public Chamber's website (oprf.ru), about their participation in the budget process, and in particular, prior to the budget being tabled in parliament. The response remains, therefore, unchanged.

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

The executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Comments: Despite the methodology of the IBP in 2020 a huge step has been taken towards involving citizens in the process of making budget decisions. So federal laws were adopted on July 20, 2020 No. 216-FZ "On Amendments to the Budget Code of the Russian Federation" and dated July 20, 2020 No. 236-FZ "On Amendments to the Federal Law" On General Principles of Organization of Local self-government in the Russian Federation ". This made it possible to consolidate the principles of participatory budgeting at the national level. Of course, the actions of these federal laws apply to regional and local budgets. But the regional and local level most significantly affects the solution of the problems of citizens living in these territories. The adoption of these laws at the national level is a great job of the Government of the Russian Federation and, in our opinion, is an important tool for the development of participation mechanisms in the Russian Federation., Also in accordance with Federal Law of 04.04.2005 N 32-FZ, the Public Chamber of the Russian Federation operates in the Russian Federation. The Public Chamber of the Russian Federation ensures interaction of citizens of the Russian Federation, public associations, trade unions, creative unions, associations of employers and their associations, professional associations, as well as other non-profit organizations created to represent and protect the interests of professional and social groups (hereinafter also - public associations and other non-profit organizations), with federal bodies of state power, bodies of state power of the constituent entities of the Russian Federation and local self-government bodies in order to take into account the needs and interests of citizens of the Russian Federation, to protect the rights and freedoms of citizens of the Russian Federation and the rights of public associations and other non-profit organizations in the formation and implementation of state policy in order to exercise public control over the activities of federal executive bodies, executive bodies of the constituent entities of the Russian Federation and new local self-government, as well as to facilitate the implementation of state policy in the field of ensuring human rights in places of detention. The Public Chamber of the Russian Federation consists of representatives of various spheres of society (https://www.oprf.ru/members_chamber). In accordance with the Report of the Public Chamber of the Russian Federation "On the state of civil society in the Russian Federation in 2020"

(<https://files.oprf.ru/storage/documents/aJzvPqMjujq1eb5k1609181496.pdf>; published on 16.12.2020): - The Public Chamber, together with regional public chambers prepared and sent to the Government of the Russian Federation proposals to supplement the National Action Plan for Economic Recovery with a set of special measures aimed at supporting the most vulnerable categories of citizens, as well as small and medium-sized businesses (some of them were taken into account; p. 46); - Proposals of the Public Chamber to the Unified Plan for Achieving National Development Goals were presented by its members at a meeting of the Government to discuss the draft plan chaired by the First Deputy Prime Minister of the Russian Federation, held on November 16, 2020 (page 47) - The Public Chamber, as well as public chambers of the constituent entities of the Russian Federation proposals were formulated to adjust national projects. This work was directly related to the analysis of the experience of implementing national projects both throughout the country and in individual regions. The Chamber received more than 500 proposals for adjusting national projects (p. 50), as well as many other examples that can be found in the said Report. The Public Chamber also considers other strategic planning documents of the Russian Federation and draft laws on the federal budget. In other words, in the Russian Federation there is a tool that allows citizens, through the Public Chamber of the Russian Federation and regional offices, to make their own proposals for finalizing key documents affecting the directions of macroeconomic, budgetary, tax and customs tariff policies, social security costs, and public services.

IBP Comment

We welcome the government reviewer's comment, but as we clarified in our comment on Q125, the public chamber does not seem to be involved in the budget process itself, and to maintain consistency of assessment across countries, the response remains unchanged.

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

There is a public council under the Ministry of Finance, where current issues are discussed. The meetings of the Public Council focus primarily on the recent activities of the Ministry of Finance.

For example:

-- Protocol No. 9 of 10-17.11.2020 absentee meeting of the Public Council under the Ministry of Finance of the Russian Federation "On the draft decree of the Government of the Russian Federation "On amendments to the state program of the Russian Federation "Public Financial Management and Regulation of Financial Markets», https://minfin.gov.ru/ru/document/index.php?id_4=132071;

-- Agenda No. 7, 20-27.10.2020 absentee meeting of the Public Council under the Ministry of Finance of the Russian Federation "On the draft decree of the Government of the Russian Federation "On amendments to the state program of the Russian Federation "Development of Federal relations and the creation of conditions for the effective and responsible management of regional and municipal finances», https://minfin.gov.ru/ru/document/index.php?id_4=131790;

-- Minutes No. 5 of 02-10. 07. 2020 of the absentee meeting of the Public Council under the Ministry of Finance of the Russian Federation " On Consideration of the Draft Activity Plan of the Ministry of Finance of the Russian Federation for 2020-2025.», https://minfin.gov.ru/ru/document/index.php?id_4=130864

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: In accordance with Federal Law of 04.04.2005 N 32-FZ, the Public Chamber of the Russian Federation operates in the Russian Federation. The Public Chamber of the Russian Federation ensures interaction of citizens of the Russian Federation, public associations, trade unions, creative unions, associations of employers and their associations, professional associations, as well as other non-profit organizations created to represent and protect the interests of professional and social groups (hereinafter also - public associations and other non-profit organizations), with federal bodies of state power, bodies of state power of the constituent entities of the Russian Federation and local self-

government bodies in order to take into account the needs and interests of citizens of the Russian Federation, to protect the rights and freedoms of citizens of the Russian Federation and the rights of public associations and other non-profit organizations in the formation and implementation of state policy in order to exercise public control over the activities of federal executive bodies, executive bodies of the constituent entities of the Russian Federation and new local self-government, as well as to facilitate the implementation of state policy in the field of ensuring human rights in places of detention. The Public Chamber of the Russian Federation consists of representatives of various spheres of society (https://www.oprf.ru/members_chamber). In accordance with the Report of the Public Chamber of the Russian Federation "On the state of civil society in the Russian Federation in 2020" (<https://files.oprf.ru/storage/documents/aJzvPqMjujq1eb5k1609181496.pdf>; published on 16.12.2020): - The Public Chamber, together with regional public chambers prepared and sent to the Government of the Russian Federation proposals to supplement the National Action Plan for Economic Recovery with a set of special measures aimed at supporting the most vulnerable categories of citizens, as well as small and medium-sized businesses (some of them were taken into account; p. 46); - Proposals of the Public Chamber to the Unified Plan for Achieving National Development Goals were presented by its members at a meeting of the Government to discuss the draft plan chaired by the First Deputy Prime Minister of the Russian Federation, held on November 16, 2020 (page 47) - The Public Chamber, as well as public chambers of the constituent entities of the Russian Federation proposals were formulated to adjust national projects. This work was directly related to the analysis of the experience of implementing national projects both throughout the country and in individual regions. The Chamber received more than 500 proposals for adjusting national projects (p. 50), as well as many other examples that can be found in the said Report. The Public Chamber also considers other strategic planning documents of the Russian Federation and draft laws on the federal budget. In other words, in the Russian Federation there is a tool that allows citizens, through the Public Chamber of the Russian Federation and regional offices, to make their own proposals for finalizing key documents affecting the directions of macroeconomic, budgetary, tax and customs tariff policies, social security costs, and public services.

IBP Comment

We welcome the government reviewer's comment, but as we clarified in our comment on Q125, the public chamber does not seem to be involved in the budget process itself, and to maintain consistency of assessment across countries, the response remains unchanged.

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

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

and/or

2) *The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members

of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The websites of the ministries, agencies offer a "feedback box" through which citizens can make comments/proposals in the form of "appeal". It is required by the Federal law " On the Procedure for considering Appeals of Citizens of the Russian Federation" from May, 2, 2006 N 59-FZ, http://www.consultant.ru/document/cons_doc_LAW_59999. However, these may not be considered as formalized mechanisms to provide input in monitoring the implementation of the annual budget.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

The national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms and the executive does not use public participation mechanisms during the budget implementation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Russia does not have a formal mechanism to undertake consultations on budget implementation

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

The executive uses Public Councils as a mechanism of public engagement, see Q125. For example, the public council within the MoF, https://minfin.gov.ru/ru/om/focal_advisory/os/.

According with the Regulations on Public Council functioning, https://minfin.gov.ru/ru/om/focal_advisory/os/manifest/?id_65=133080-polozhenie_ob_obshchestvennom_sovete_pri_ministerstve_finansov_rossiiskoi_federatsii

Comment:

The Chairman of the Public Council should ensure that members of the Public Council have the working plan, the agenda of the meeting, that they are timely notified on the date, place and agenda of the upcoming meeting, and received draft documents and other materials for discussion at meetings of the Public Council. Members of the Public Council, in turn, may request relevant information for the meetings.

There is no evidence that comprehensive information is provided in a timely manner prior to citizens engagement, but information is provided.

Peer Reviewer

Opinion: Agree

Comments: Agreeing with the chosen option I differentiate between citizens' engagement and public engagement. Public councils under the executive bodies represent the form of public engagement, while, as in the previous round of OBS, to my knowledge there is no formal premises for citizens' engagement into budget process at the federal level in Russia.

Government Reviewer

Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

The Ministry of Finance or the Treasury do not provide the public with a written record which includes either the list of the inputs received or a report or summary on how they were used

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Comments: As mentioned in question 125, the Public Chamber of the Russian Federation is another tool for citizens' participation in the budget process of the Russian Federation. The results of the proposals formulated by the Public Chamber of the Russian Federation are partially presented in the annual reports, which were also discussed in question 125. <https://files.oprf.ru/storage/documents/aJzvPqMjujq1eb5k1609181496.pdf>

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

The Ministry of Finance or the Treasury does not provides a written record which includes either the list of the inputs received from the public or a detailed report of how the inputs were used to assist in monitoring the annual budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

The Timetable for formulating the EBP (Government Order 24/03/2018 № 326 (As amended by Resolutions of the Government of the Russian Federation No. 189 of 23.02.2019, No. 728 of 06.06.2019, No. 1948 of 31.12.2019, No. 63 of 29.01.2020, and No. 790 of 29.05.2020), <http://pravo.gov.ru/proxy/ips/?docbody=&prevDoc=102130494&backlink=1&&nd=102464972>) does not contain any participation mechanisms the requirements for an "a" response are not met.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the

public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Almost all line ministries have the participation mechanisms (public and expert councils), such as the Public Council under the Ministry of Education and Science, https://minobrnauki.gov.ru/colleges_councils/pubcouncil/, or Ministry of Healthcare, <https://minzdrav.gov.ru/open/supervision/council>, but these mechanisms capture only some ad-hoc views

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.

Comments: Here I would refer to Russian Ministry of Construction practice where citizens are engaged into preparing applications for the all-country federal contest on creating comfort urban environment projects (e.g. <https://konkurs.gorodsreda.ru/>). This practice relies on open participation with no discrimination and citizens effectively influence the decisions on where to spend the project funds in case the application is supported. However, since this is a competition and the engagement into the budget process is not direct, my suggestion may be questioned. With this said, I believe that this practice is the only example of citizen participation at the federal level where the citizens' decisions affect the budget spending.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

We welcome the government reviewer's comment. However, after further consultation with the researcher, to maintain consistency of responses across countries and with the OBS methodology, the response to this question remains unchanged. The researcher helped clarify that the competition for these projects is organized by the national line ministry for local governments. (See the Decree of the Government of the Russian Federation No. 237 dated March 7, 2018 "On Approval of the Rules for the Provision of State Support Funds from the Federal Budget..." (<https://konkurs.gorodsreda.ru> – see Documents under the map). In order to apply, local governments must organize the competition of project ideas with participation of the people in their municipalities. This implies that they organize hearings, public commission to choose projects and monitor realization. In the PEMPAL knowledge product these practice are referred to as participatory budgeting at *local* level and facilitation from the national level (rules + financing projects), see https://www.pempal.org/sites/pempal/files/event/BCOP/2021/participatory_budgeting_kp_eng.pdf. In short: entries into the competition are made by public officials/the people working in the regional and municipal administration, rather than citizens; so this practice would not be considered public participation at national level - rather a way to promote best practices amongst the regional and municipal administration, which is great, but not what the question is asking.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

Parliamentary hearings on the draft budget in the Federation Council (Upper House of Parliament)

<http://council.gov.ru/events/multimedia/video/139088/>(video only available).

Some experts were invited and participated in the parliamentary hearings. It is not clear from the video if any of them made any input. It is not possible to find any other information about the event through search engines and browsing the website of the Council of Federation.

Testimony was not allowed from members of the public or CSOs;

The legislature does not have a provision not allowing the public to submit their inputs, but members of the public or CSOs did not actively use it to submit opinions on the budget. No evidence of this. The Conclusion of the Federation Council Committee on Budget and Financial Markets to the EBP during the approval process does not include any experts' opinions: <https://sozd.duma.gov.ru/download/F4E4459A-E940-4477-9AF2-66E55E75499B>

The requirements for a "c" response or above are not met

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Comments: The official website of the Commission on Budget and Taxes of the State Duma posted 11 opinions to the draft federal law on the federal budget from various public organizations. In particular, the opinion of the Public Chamber of the Russian Federation is presented, which is formed taking into account the proposals received from citizens and regional public chambers. <http://www.komitet-bn.km.duma.gov.ru/Byudzhet-na-2021-g.-i-planovyyj-period-20>

IBP Comment

We welcome the government reviewer's comment. However, upon further consultation with the researcher, we could not find any evidence that the inputs were provided. The response remains unchanged, "c," also to maintain consistency of responses with the previous Open Budget Survey.

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

a. The legislature seeks input on all six topics.

Source:

The inputs received from the public are available:

Conclusion of the Public Chamber: <https://sozd.duma.gov.ru/download/D3E821E5-6100-4984-85E9-DD328A2FF60E>,

Conclusion of the Russian Presidential Academy of National Economy and Public Administration, <https://sozd.duma.gov.ru/download/7B0B3C6D-A03B-4F88-B6BA-6E877D3D390C>, Conclusion of the Plekhanov Russian University of Economics, <https://sozd.duma.gov.ru/download/E22FB1BF->

6876-4B71-AAED-6B9D60B67B4F, Conclusion of the Chamber of Commerce and Industry of the Russian Federation, <https://sozd.duma.gov.ru/download/D93EF187-41E3-487F-97E2-7B3336BFAAF4>, Conclusion of the Federal State Budgetary Institution Institute of Economics of the Russian Academy of Science, <https://sozd.duma.gov.ru/download/DD24880E-FB11-4E74-B52C-2FB5603BB9E5>, Conclusion of the Faculty of Economics of the Lomonosov Moscow State University, <https://sozd.duma.gov.ru/download/C036F37C-ED4E-4E10-A680-5217AFE6500D>, Conclusion of the All-Russian Public Organization of Small and Medium-sized Businesses "OPORA ROSSII", <https://sozd.duma.gov.ru/download/E9AC75CE-8023-4ED9-81B9-EEFB5A9A1433>, Conclusion of the National Research University "Higher School of Economics", <https://sozd.duma.gov.ru/download/BBBFD025-C7AE-4457-B210-0ED88BADE2B5>, Conclusion of the Russian Union of Industrialists and Entrepreneurs, <https://sozd.duma.gov.ru/download/FC2FA471-6D61-4F4A-88D3-32E2778D59B1>, are presented within the EBP package, <https://sozd.duma.gov.ru/bill/1027743-7>

Although part of the institutions, such as the Russian Presidential Academy of National Economy and Public Administration, the Plekhanov Russian University of Economics, the Federal State Budgetary Institution Institute of Economics of the Russian Academy of Science, the Faculty of Economics of the Lomonosov Moscow State University are financed from the budget, the abovementioned conclusions contain all topics of this question.

No report (being it detailed or not-so-detailed), on how public inputs have been used or not used, is presented to the public.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

The inputs received from the public chamber, business associations, and universities are available at the State Duma's webpage with the chronicle of the EBP2021 passing through legislature, dated October, 26, 2020:

1. Conclusion of the Public Chamber: <https://sozd.duma.gov.ru/download/D3E821E5-6100-4984-85E9-DD328A2FF60E>,
2. Conclusion of the Chamber of Commerce and Industry of the Russian Federation, <https://sozd.duma.gov.ru/download/D93EF187-41E3-487F-97E2-7B3336BFAAF4>,
3. Conclusion of the All-Russian Public Organization of Small and Medium-sized Businesses "OPORA ROSSII", <https://sozd.duma.gov.ru/download/E9AC75CE-8023-4ED9-81B9-EEFB5A9A1433>,
4. Conclusion of the Russian Union of Industrialists and Entrepreneurs, <https://sozd.duma.gov.ru/download/FC2FA471-6D61-4F4A-88D3-32E2778D59B1>, are presented within the EBP package, <https://sozd.duma.gov.ru/bill/1027743-7>

From Universities:

1. Conclusion of the Russian Presidential Academy of National Economy and Public Administration, <https://sozd.duma.gov.ru/download/7B0B3C6D-A03B-4F88-B6BA-6E877D3D390C>,
2. Conclusion of the Plekhanov Russian University of Economics, <https://sozd.duma.gov.ru/download/E22FB1BF-6876-4B71-AAED-6B9D60B67B4F>,
3. Conclusion of the National Research University "Higher School of Economics", <https://sozd.duma.gov.ru/download/BBBFD025-C7AE-4457-B210-0ED88BADE2B5>,
4. Conclusion of the Federal State Budgetary Institution Institute of Economics of the Russian Academy of Science, <https://sozd.duma.gov.ru/download/DD24880E-FB11-4E74-B52C-2FB5603BB9E5>,
5. Conclusion of the Faculty of Economics of the Lomonosov Moscow State University, <https://sozd.duma.gov.ru/download/C036F37C-ED4E-4E10-A680-5217AFE6500D>,

In fact there are just four "inputs", which may be considered as public, since the universities' input in the Russian Federation is rather quasi-public, as they receive the main funding from the government, from the state budget (for education and research).

In the footnote in the "Summary opinion of the State Duma Committee on Budget and Taxes on the draft Federal Law No. 556362-7 "On the Federal Budget for 2019 and for the Planning Period of 2020 and 2021", see <https://sozd.duma.gov.ru/download/57DC65D5-EBE3-4593-8B4B-E735C9564894>, (within the EBP package, <https://sozd.duma.gov.ru/bill/1027743-7>) is noted (footnote 1): "In preparing the consolidated opinion, the Committee took into account the comments and suggestions contained in the conclusions of the relevant committees of the State Duma, the Committee of the Federation Council on Budget and Financial Markets, legislative (representative) and higher executive bodies of state power of the subjects of the Russian Federation, the conclusion of the Accounting Chamber of the Russian Federation, expert opinions of the Higher School of Economics of the Russian Presidential Academy of National Economy and Public Administration and the Institute of Economic Policy. Gaidar University of Finance under the Government of the Russian Federation, the Institute of Economics of the Russian Academy of Sciences, the Chamber of Commerce and Industry of the Russian Federation, the Plekhanov Russian University of Economics, the Faculty of Economics of the Moscow State University. The Russian Union of Industrialists and Entrepreneurs, the All-Russian Public Organization of Small and Medium-sized Businesses "OPORA ROSSII", as well as comments and suggestions made by representatives of relevant committees, auditors of the Accounting Chamber of the Russian Federation, the Central Bank of the Russian Federation, representatives of ministries and departments."

This Summary opinion of the State Duma Committee on Budget and Taxes on the draft Federal Law, according to Chronicle of passing the EBP, <https://sozd.duma.gov.ru/bill/1027743-7>, was publicly presented at the same date as the Conclusions of the mentioned institutions ("public input") – on October, 26, 2020. The report is not enough detailed: it does not include information on why some inputs were used or not used, and how they were used.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.

Comments: A large number of opinions are provided annually from independent public organizations. In our opinion, the participation of such a number of organizations in the process of considering the draft federal budget makes it possible to put "b"

IBP Comment

We welcome the government reviewer's input. However, the comment does not provide evidence that feedback is provided to citizens. The response remains unchanged, to maintain consistency of responses across countries and with prior Survey rounds.

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The Audit Report was presented to the Parliament on July,7, 2020, <http://duma.gov.ru/news/48991/>

Comment:

Legislature does not hold public hearings during its deliberations on the Audit Report.

There were no other participation mechanisms in relation to deliberations on the Audit Report detected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Comments: The Budget committee holds public hearings with an open broadcast on the Internet. <https://sozd.duma.gov.ru/bill/1020025-7>

IBP Comment

We welcome the government reviewer (GR)'s input. However, the GR provided a link to the draft law "On the execution of the federal budget for 2019". No information on public hearings. The Committee's discussion would therefore have focused on the execution of the budget, not the audit report, which is what the question is asking. In addition, the researcher re-checked the website of the Budget Committee, and specifically the "Parliamentary hearings" section (<http://www.komitet-bn.km.duma.gov.ru/Parlamentskie-slushaniya>), but no information/confirmation was found that parliamentary hearings on audit report were held. Neither did we find other evidence that video-recorded/publicized Budget Committee public hearings were held. The response remains unchanged ("d").

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and

programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

The Accounts Chamber uses the mechanism of general "citizens appeals" according with the Federal Law "On the Procedure for considering Appeals of Citizens of the Russian Federation" of 02.05.2006 N 59-FZ. A page with an online form has been created, through which citizens can apply to the Accounting Chamber <https://ach.gov.ru/support/>. This is not the mechanism, specially designed for the public's input in the audit program. "The procedure for accepting applications", <https://ach.gov.ru/page/poryadok-priema-obrashcheniy-grazhdan/>, states that "the response to the appeal shall be sent by e-mail to the citizen in the form of electronic document by the relevant structural unit of the accounts chamber of the Russian Federation, authorized to consider the appeal contained in the questions." Separately and specifically, it is not specified at the web-site whether and which citizens' appeals are included in the audit agenda, whether it is mandatory, etc. If the government reviewer will not agree with this answer the web links to the information, how these citizens appeals from the general comment submission boxes are transformed into the audit agendas, are appreciated.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The Accounts Chamber presents the Review of the work with appeals of citizens, associations of citizens in the Accounting Chamber of the Russian Federation in the first quarter of 2020 http://audit.gov.ru/public_reception/the-work-appeals

Quantitative data on requests and the subject of requests are presented. It is indicated to which authorities requests for clarification were sent, in general terms. It is not specified how these requests served in the formation of the audit agenda

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Comments: Each request (each letter) of a citizen is processed and responded individually in accordance with the legislation. The response may include information about taking into account the questions and problems raised by citizens in the work plan of the ACRF or an audit program. On a regular basis, the programs of events include tasks to verify the facts set out in the citizens' appeals received by the ACRF. In the annual report, the Accounts Chamber shows the results of its work on citizens' appeals and gives specific examples:

<https://ach.gov.ru/upload/reports/2020.pdf#page=91>. Citizens' appeals are taken into account while audit planning. In particular, the Work Plan of the Accounts Chamber for 2021 includes eight audits on housing provision for citizens (including military personnel); eight audits on social security, including health care, insurance and pension provision; seven audits on environmental issues and household waste disposal. During each audit, multiple facts from different citizens' appeals on the same topic are checked. In addition, the review of the work with citizens' appeals, citizens' associations at the Accounts Chamber of the Russian Federation in 2019 highlights that "the Accounts Chamber has developed a practice of analyzing the information contained in citizens' appeals about violations of budget legislation and its subsequent use when planning audits or while scheduled audits." Source: <https://ach.gov.ru/upload/pdf/Обзор%20о%20работе%20с%20обращениями%20граждан%202019-%201.pdf>

Reviews of work with citizens' appeals in 2019 and 2020:

<https://ach.gov.ru/upload/pdf/Обзор%20о%20работе%20с%20обращениями%20граждан%202019-%201.pdf>

<https://ach.gov.ru/upload/pdf/%D0%9E%D0%B1%D0%B7%D0%BE%D1%80%D0%BE%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D0%B5%D0%B1%81%D0%BE%D0%B1%D1%80%D0%B0%D1%89%D0%B5%D0%BD%D0%B8%D1%8F%D0%BC%D0%B8%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%2020-%201%20%D0%BA%D0%B2%D0%B0%D1%80%D1%82%D0%B0%D0%BB.pdf>

IBP Comment

We welcome the government reviewer's comment. However, upon further consultation with the researcher, we are unable to find any grounds for an upgrade in the response. From the government reviewer's input is not clear how citizens' inputs are used to determine the audit program. Maybe the Accounts Chamber analyses them, maybe it uses them and integrates them in its audit program, but citizens cannot know how exactly their inputs were helpful to the SAI to fulfill its function (and neither can we). The response remains unchanged ("c").

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

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Source:

The Accounts Chamber of the Russian Federation uses citizens opinion surveys. For example, "Assessment of citizens' satisfaction with the implementation of measures for the availability of air transportation of the population from the Far East and in the opposite direction", <https://portal.audit.gov.ru/#/surveys/expired/2664756872/statistics>, or "Assessment of the attitude of citizens to the extension of the institution of jurors to the majority of criminal cases of serious crimes, as well as the use of audio recording (audio recording) of court sessions in federal courts of general jurisdiction in 2019-2020", <https://portal.audit.gov.ru/#/surveys/expired/2668588472/statistics>. However, it is not clear, whether these polls are related to audit investigations, or agenda setting or other analysis, made by the Accounts Chamber. The section of the Account's Chamber, named "Results of the audit with the participation of citizens", <https://portal.audit.gov.ru/#/surveys/announcements>, referred to during the previous survey, OBS2019 was not renewed, and the examples of polls presented are the same, the recent is dated 2018 year.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Accounts Chamber of the Russian Federation actively conducts audits using qualitative research (individual and focus group interviews, etc.). As examples: Expert-analytical event "Analysis of the mechanisms of venture and direct investment carried out using federal budget funds" <https://ach.gov.ru/upload/iblock/a29/a298f3e07b401a8d60e4e4afdd1671b7.pdf> Expert-analytical event "Analysis of the implementation in 2018-2019 of measures to improve the housing conditions of certain categories of citizens provided for by Federal Law No. 181-FZ of November 24, 1995 "On Social Protection of Disabled People in the Russian Federation" <https://ach.gov.ru/news/schetnaya-palata-gosudarstvo-ne-vypolnilo-svoi-obyazatelstva-po-uluchsheniyu-zhilishchnykh-usloviy-i> Expert-analytical event "Assessment of accessibility of cultural services for the population" <https://ach.gov.ru/checks/kulturnye-raskhody-obshchey-obem-assignovaniy-v-sferu-kultury-za-sem-let-vyros-v-1-6-raza> Interview examples: <https://www.youtube.com/watch?v=YTm9Z4dcS1s> <https://www.youtube.com/watch?v=llG3oAw1ppA&t=14s>