Federal State Budget-Funded Institution "Financial Research Institute of the Ministry for Finance of the Russian Federation" (NIFI)

Approved at the meeting of the Working Group on the development of the Citizen's Budget Project, Minutes No. 12 dated March 27, 2019.

**Procedure**

**of compiling the rating of the Russian Federation constituent entities**

**by the level of budget data openness**

**in 2019**

Moscow, 2019

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# Definitions

Terms and definitions used for the purpose of compiling the rating of the Russian Federation constituent entities by the level of budget data openness:

Open Budget, Open Budget Data mean public data representative of a budget, a budget system and a budgeting process to be provided by state authorities, local self-governing authorities and their officials.

Information User is a citizen (private person), organization (legal entity) and a non-governmental association searching for the information on the activities of state authorities and local self-governing authorities. State authorities and local self-governing authorities are also information users.

Citizen’s Budget means the information on budget estimates (approved budget), adjustments made thereto or annual budget compliance report as a representative of its major provisions in the form understandable to the broad audience.

Budget Openness rating of the Russian Federation constituent entities means rating of the Russian Federation constituent entities based on the results of the budget openness evaluation in accordance with the Procedure for budget openness rating of the Russian Federation constituent entities.

Budget Data Site is an official website of the Russian Federation entity’s financial institution and (or) a special website of the Russian Federation constituent entity designated for posting the budget data as well as the citizen’s budget data. If such websites are unavailable in the Russian Federation constituent entity, then this term means a section (page) of a financial institution or a budget section of the official site of executive authorities of the Russian Federation constituent entity.

On-line Data Management means the combination of processes for the data presentation in a systematized (non-random) manner.

Intelligent Search means searching for the information on a website by the keywords typical of the issue of a user concern.

Complex Document means a document containing several supplements.

Documentation Package means all interrelated documentation.

Data Re-use means the possibility to copy data (also their separate parts), to process data (including calculations) as well as intelligent search of specific data in a database.

Public Hearings mean a public meeting arranged by public authorities of the Russian Federation constituent entity or by public control bodies for the open and public discussion of the budget estimates and of the annual budget compliance report for the Russian Federation constituent entity.

# Definitions and Abbreviations

Budget means the budget of the Russian Federation constituent entity (when the term is used and not expressly specified in the questionnaire);

К1 is a decreasing factor applied in the rating data evaluation in case of the difficult budget data search;

К2 is a decreasing factor applied in the rating data evaluation in case of budget data presentation without cross-links and (or) data presentation in the form or formats impeding their use;

Procedure means the procedure of budget openness rating of the Russian Federation constituent entities;

Russian MinFin means the Ministry of Finance of the Russian Federation;

NIFI means Federal State Budget-Funded Institution "Financial Research Institute of the Ministry for Finance of the Russian Federation";

Rating means the rating of the Russian Federation constituent entities as regards budget openness level;

RF means Russian Federation;

IBP means International Budget Partnership;

OBI means Open Budget Index.

# Introduction

Budget openness rating of the Russian Federation constituent entities (further the rating) is executed by the Federal State Budget-Funded Institution “Financial Research Institute of the Ministry for Finance of the Russian Federation” (NIFI) under the order of the Russian Federation Ministry of Finance.

Procedure of the budget openness rating of the Russian Federation constituent entities (further the procedure) determines the best practice targets as regards content and availability of budget documentation as well as application of specific means for the public participation in the budgetary processes. Methods applied by the International Budget Partnership when calculating the Open Budget Index all over the world provide ideological roots for the Procedure development[[1]](#footnote-1). Therewith peculiarities of the Russian Federation legislations are taken into account in this procedure as well as the budgeting practices in Russian Federation constituent entities. The procedure is annually improved for continuous development which conforms to the best practices of public financial management, for increase of fairness and reliability of evaluations based on the past rating experience as well as on the achievements of Russian Federation entities. The point to note is that the evaluation of the budget data transparency level does not pursue the analysis of the Russian Federation entities’ compliance with the budgetary legislation. Conversely, it does not contradict such legislation requirements.

The complete monitoring and rating information including the procedure, benchmarks and indicators evaluation are open to public. For the information, please, refer to [NIFI](http://www.nifi.ru/ru/rating) website (since 2015) and to the “State Management” ([Gosmanagement](http://gosman.ru/?news=30139)) on-line magazine.

It is recommended to use the Methodology guidelines on budget data openness of the Russian Federation constituent entities alongside with the Procedure of budget data openness rating of the Russian Federation constituent entities in order to arrange the budget data management so as to increase their openness level[[2]](#footnote-2).

# Important principles of budget data openness

**Pre-approval.** The legislative bodies shall authorize (approve or agree) measures related to revenue collection, cost incurrence and borrowings prior to execution of such measures by the executive department.

**Availability to public.** Budget data are deemed open to public if it is ensured that one can find and get acquainted with the data content at a known time period spending (minor) resources known in advance. The easiest and cheapest way to open documentation to public is to post it on-line. Internet use by the state authorities as an information disclosure line is set forth in Article 7 of Federal Law No 8-FZ dated February 9, 2009, named “On authorization of access to information on activities of state authorities and local self-governing authorities”.

**Integration.** Budget data shall be consolidated on one website preferably. In case the budget data are separated (for instance, because of the organizational structure of government authorities and distribution of powers), then the primary budget data site shall provide the information of the data location. A number of documents of the same matter shall be arranged in one documentation package.

**Frequency and timeliness.** Budget data shall be published at each stage of budgeting through a fiscal year in accordance with the agreed stage timing. In case of late document publishing, it will become irrelevant and shall not be deemed as made public in the set time period.

**Completeness (integrity).** The public budget data shall give a complete sense of the budgeting activity of the public sector. This principle implies the budget data allocation taking into account the following:

1. all financial flows including those generated and used through state non-budgetary funds;
2. all state authorities which refer to state administrative bodies or which are under their control;
3. tax privileges (tax expenses).

Information on the consolidated budget of the Russian Federation entity and budget of the State Territorial Compulsory Health Insurance Fund shall be published as part of the Russian Federation entity budget data.

**Specificity.** Descriptions and figures related to a budget item shall not be too general as this will prevent information users from getting a clear vision of government authorities’ intent. Description of each budget item shall provide a clear vision of the expenses planned. The Russian Federation budgetary classification shall be used for budget data presentation.

**Quality.** Budget data shall be true, relevant, comparable, with no internal and inter-period contradictions. Major reviews of the previous budget statistics shall be explained. For numerical data, the units of measurement shall be specified in all cases.

**Means and aims.** The executive authorities shall demonstrate the direct connections between objectives, budget expenses and achievements in the budget and the budget compliance report.

**Focus on the Customer.** Public budget data shall be clear and easy-to-use for consumers (information users) with different expertise level including legislative officers, state and municipal officers and citizens.

**Open to public.** All the citizens shall be empowered to individually or jointly provide and make judgments as regards state budgets. This is significantly important for the budget estimates to be presented open to public prior to its approval by the legislative department.

# Monitoring and ranking deadlines

Monitoring and rating deadlines are established based on the stages of budgeting process in accordance with the stage deadlines set by Russian Federation budgetary legislation ([Table 1](#_Таблица_1_–)).

### **Table 1** – Monitoring and rating deadlines

| No. | Item of evaluation | Monitoring and ranking deadlines |
| --- | --- | --- |
|
| 1 | Original approved budget | March-May of 2019 |
| 2 | Amendments to the Budget Law | April-December of 2019, January of 2020 |
| 3 | Interim budget compliance report | April-December of 2019, January of 2020 |
| 4 | Annual budget compliance report | May-November of 2019 |
| 5 | Budget estimates and materials to it | October-December of 2019, January of 2020 |
| 6 | Budget for Citizens | April-December of 2019, January of 2020 |
| 7 | Fiscal control | March-December of 2019, January of 2020 |
| 8 | Public information on activities of government agencies of the Russian Federation constituent entity. | March; May of 2019 |
| 9 | Management of Social Counsel activities | April-December of 2019, January of 2020 |
|  | Final rating (consolidated data) | January-February of 2020 |

# Monitoring and rating procedure

NIFI monitors and evaluates the rating indicators as per the [questionnaire](#_Анкета_для_составления).

For the sake of rating of 2019, the indicators given in sections 1 to 9 of the questionnaire are used. The indicators of section 10 of the questionnaire shall be approbated in 2019, and the findings shall not be taken into account when finalizing the rating and shall not be made available to the public.

Monitoring and evaluation will be executed any day within the monitoring period as indicated in [Table 1](#_Таблица_1_-) for the specific item of evaluation. Monitoring shall be executed several times throughout the year in order to evaluate a number of indicators.

Matters of actual practice are mainly evaluated. Only a few questions are applicable to evaluation of legal enactments’ provisions which is made clear in the questions’ wording.

The questionnaire is purpose-written for evaluation of the budget information available to any seeking information user. Therefore, the on-line information provides the basis for indicators’ evaluation. When evaluating the questionnaire indicators, the unique-access information is considered only in exceptional circumstances as specified in the questionnaire. Data sources used for evaluation are specified in [Section 5](#_Источники_данных_для) hereof.

Site navigation capabilities are used for data search for the rating. Should navigation come to nothing, the intelligent search shall be used. If it is impossible to find the budget data even with the help of the intelligent search or a website has no intelligent search, then such data shall not be deemed as open to public and indicator rating takes on a value of zero points.

Deadlines established by the good practice of the budget data public release as specified in [Table 3](#_Таблица_3_–) hereof are applied for the purpose of rating. In case of budget data release behind the good practice deadlines, such data shall not be deemed as open to public and indicator rating takes on a value of zero points.

The decreasing factors are applied when evaluating the rating targets:

K1 − in case of difficult budget data search;

К2− in case of budget data presentation without cross-links and (or) data presentation in the form or formats impeding their search and (or) use.

The questionnaire has the values of specific factors for the indicators evaluated with the decreasing factors. Practices of decreasing factors are shown in [Table 4](#_Таблица_4_–) hereof.

Initial evaluation data shall contain references to the evaluated data Internet address or to specific documents or their part.

The rating shall be summarized for each evaluation item (sections 1 to 9 of the questionnaire) and for all evaluation items in general (consolidated data by sections 1 to 9 of the questionnaire). The results are summarized as percentage of the maximum score. Should the evaluation of specific indicators not be possible in a Russian Federation constituent entity in the absence thereof, the maximum score for such Russian Federation constituent entity shall be corrected.

The special scale is used to summarize the rating results ([Table 2](#_Таблица_2_–)).

### **Table 2** – Scale of the budget openness rating of the Russian Federation constituent entities

|  |  |  |
| --- | --- | --- |
| Designation | Attribute | Procedure for assigning to a certain category |
| **Category** | | |
| A | Extremely high level of budget data openness | 80 per cent or more of maximum possible score |
| В | High level of budget data openness | 60–79.9 per cent of maximum possible score |
| С | Medium level of budget data openness | 40–59,9 per cent of maximum possible score |
| D | Low level of budget data openness | 20–39.9 per cent of maximum possible score |
| E | Extremely low level of budget data openness | less than 20 per cent of maximum possible score |

Item rating (sections 1 to 9 of the questionnaire) and all-item rating (consolidated data of sections 1 to 9 of the questionnaire) shall be on-line published on the [NIFI](http://www.nifi.ru/ru/rating)'s website and in [“State Management” (Gosmanagement)](http://gosman.ru/?news=30139) on-line magazine.

Intercommunication with Russian Federation constituent entities as regards the rating was made through the e-mail address: [rating@nifi.ru](mailto:rating@nifi.ru).

# Best practice library

The best practice library is built up when rating in order to classify the Russian Federation entities’ positive experience in the budget data transparency, and to inform regional and local authorities and other concerned users of such practice. The best practice library shall include the examples of the Russian Federation entities’ best practice in implementation of specific measures and means aimed at the budget data transparency, public involvement in budgetary discussions and public control. The Russian Federation constituent entity will get an extra point to score up when rating in case of its example being entered into the best practice library.

# Rating data sources

Rating data sources are:

On-line documentation and materials:

on budget data websites of Russian Federation constituent entities;

on official websites of legislative government agencies in Russian Federation constituent entities;

on official websites of control and accounts agencies of Russian Federation constituent entities;

on official websites of management bodies of state territorial compulsory health insurance funds.

Public legal enactments of Russian Federation entities.

Statistical reports on “Monitoring of data publishing on Official website by agencies of Russian Federation constituent and municipal entities” published on official website for state (municipal) agencies’ data ([www.bus.gov.ru](http://www.bus.gov.ru)).

Information on individual items of the questionnaire proactively submitted by the Russian Federation constituent entities to NIFI through e-mail: [rating@nifi.ru](mailto:rating@nifi.ru).

Below are the budget data websites of Russian Federation constituent entities:

official website of the Russian Federation entity’s financial institution;

special-purpose website of Russian Federation constituent entity meant for the budget data publishing, also for citizens’ budget data publishing;

in case of absence of an official website of the Russian Federation entity’s financial institution and a special website of the Russian Federation constituent entity meant for the budget data posting as well as for the budget data posting for citizens—a section (page) of a financial institution or a budget section of the official site of executive authorities of the Russian Federation constituent entity.

Information on the exact data sources used for evaluation of specific indicators is given in comments to indicators or to the questionnaire sections. Reference from the Russian Federation entity’s website to the documentation from another official site of a government authority of the Russian Federation constituent entity (an agency authorized thereon) shall be deemed as publishing of the budget data on the Russian Federation entity’s budget data website.

# On-line budget data management

Budget data are deemed open to public if they can reliably be found at a limited (little) time. Whether it is possible to find a document and how much time will it require depend on the data arrangement. On-line Data Management means the combination of processes for the data presentation in a systematized (non-random) manner.

All the on-line information shall be available to information users following successive hyperlinks from the home page of the official website.

The key principles which make it possible to find the required information when followed:

data classification on the website;

strict title-content compliance;

one-time data publishing, cross-links to provide access to data from different website sections or from different budget data websites.

If the above principles are disregarded and searching of the on-line budget data is impeded, then the difficult-search decreasing factor is applied. If the website navigation and intelligent search fail to find the required data, then such data shall not be deemed as open to public and indicator rating takes on a value of zero points. If the data of the same subject are duplicated under different references in different sections of a website or on different budget data websites, then the first-found monitoring data are evaluated. In such a case, it is for the expert to decide whether the data will be searched in the other website sections or on the other budget data websites.

# On-line publishing of documentation and materials as a package

Documentation package means all-in publishing of information in one website section. Cross-linked documentation is accessible at the section where the master document is posted.

Indicators under evaluation which documentation and materials shall be published as a package are given in the questionnaire. Evaluation of such indicators shall not consider out-of-the-package documentation and materials.

# Cross-linking of documentation and materials

It is recommended to cross-link the complex documentation with several appendices with full or short titles of all parts being indicated. Titles of links to documents, folders and (or) files shall address to the content of the respective document.

Cross-linking shall mean the below alternatives:

document content with click-through to the respective part;

separate posting of all parts with indication of their full or short titles addressing the part’s contents.

It is recommended to cross-link the documentation packages (for instance, budget estimates and materials thereto) as well as any complex documentation consisting of several appendices (for instance, Draft Budget Law). If there are no cross-links (also no titles of cross-linked elements addressing their contents), the respective indicator rating shall be subject to the decreasing factor resulting from the data publishing with no cross-links and (or) data presentation in the form or formats impeding their use.

# Data formats

It is advisable to open the budget data to public in formats which make them easy to search or easy to re-use. Re-use means the possibility to properly copy the data (also their separate parts), to process the data (including calculations) as well as to use the intelligent search and find the data in a database. Data Re-use is normally restricted by graphical formats delivering data as icons of their originals.

Graphical formats are recommended whenever it should be made clear that a document is official. The questionnaire contains examples of cases when the documents are recommended to be published in graphical formats.

The best practice is to make it possible for an information user to select the data format which is friendly for this user.

When reuse-limiting formats are used for the budget data publishing, they are subject to the decreasing factor resulting from the data publishing with no cross-links and (or) in form or formats impeding their search and (or) use (except for documentation which is recommended to be published in graphical formats). If the document is posted in a graphical format and is non-readable (completely or some parts), then indicator rating takes on a value of zero points.

# Data release deadlines

[Table 3](#_Сроки_размещения_данных,) shows the good practice data release deadlines used for the rating. In case of budget data release behind the good practice deadlines, such data shall not be deemed as open to public and indicator rating takes on a value of zero points.

### **Table 3** − The good practice budget data release deadlines used for the rating.

| No. | Document | Good practice budget data release deadlines |
| --- | --- | --- |
|  | **Budget Law** |  |
| 1 | Budget Law (originally approved) | Within ten working days from the Law effective date |
| 2 | Updated Budget Law as amended | Within a month from the effective date of the Law on Amendments to the Budget Law |
|  | **Amendments to the Budget Law** |  |
| 3 | Draft Law on Amendments to the Budget Law and materials thereto (except for the conclusion of the agency of external state financial control) | Within five working days from the date of the Draft Law introduction into a legislative authority and minimum ten working days prior to the Draft Law review by a legislative authority |
| 4 | Conclusion of the agency of external state financial control as regards the Draft Law of Amendments to the Budget Law | By the date of the Draft Law review by a legislative authority at the latest |
| 5 | Laws on Amendments to the Budget Law | Within ten working days from the Law effective date |
|  | **Interim accounts** |  |
| 6 | Budget Compliance Report of the RF constituent entity for the first quarter, half-year and nine months of the current fiscal year which are approved by the supreme government authority of the RF constituent entity | Three months upon completion of accounting period at the latest |
| 7 | Budget Compliance Report for the first quarter, half-year and nine months of the current fiscal year (budgetary accounts) and analytical data based thereon | Three months upon completion of accounting period at the latest |
|  | **Annual Report** |  |
| 9 | Budget Compliance Draft Law and materials thereto (except for the conclusion of the agency of external state financial control and Minutes of Public Hearings on annual report) | Within five working days from the date of the Draft Law introduction into a legislative authority and minimum ten working days prior to the Draft Law review by a legislative authority.  The deadline for introduction of the Budget Compliance Draft Law of the RF constituent entity into a legislative authority established by item 4 of article 264.5 of the Budget Code of the Russian Federation shall be also met. |
| 10 | Conclusion of the agency of external state financial control as regards the Draft Law on Budget Compliance | By the date of the Draft Law on Budget Compliance review by a legislative authority and by the 30th of June current year at the latest |
| 11 | The outcome document (minutes) of public hearings on the annual report | By the date of the Draft Law on Budget Compliance review by a legislative authority and by the 30th of June current year at the latest |
| 12 | Law of Budget Compliance for the fiscal year | Within ten working days from the Law effective date and by the 1st of October current year at the latest |
|  | **Draft Budget** |  |
| 13 | Draft Law on the Budget for the ensuing fiscal year and planning period as well as materials thereto (except for the conclusion of the agency of external state financial control and Minutes of Public Hearings on the budget estimates) | Within five working days from the date of the Draft Law introduction into a legislative authority and at least 10 working days prior to the Draft Law review by a legislative authority in the first reading.  The deadline for introduction of the Budget Draft Law of the RF constituent entity into a legislative authority established by item 1 of article 185 of the Budget Code of the Russian Federation shall be also met. |
| 14 | Conclusion of the agency of external state financial control as regards the Draft Law on Budget | By the date of the Draft Law on Budget review by a legislative authority and by the 1st of December current year at the latest |
| 15 | Minutes of Public Hearings on the Draft Budget | By the date of the Draft Law on Budget review by a legislative authority and by the 1st of December current year at the latest |
|  | **Budget for Citizens** |  |
| 16 | Intelligible public information on the Budget Law for 2019 and planning period of 2020 and 2021 | Information to be posted on a website or released (broadcast) from the date of signature of the law to March 31, 2019. |
| 17 | Intelligible public information on annual accounts of the RF constituent entity in 2018 | Information to be posted on a website or released (broadcast) from April 1 to July 30, 2019 |
| 18 | Intelligible public information on the budget estimates of RF entity for 2019 and planning period of 2020/2021 | Information to be posted on a website or released (broadcast) from June 1 to December 1, 2019 |
|  | **Fiscal control** |  |
| 19 | Annual Plan of Control Activities | Before February 15 of the current year |
| 20 | Information on the Control Activities performed | Within three months after completion of a control Activity (date of control Activity completion is established as per the Annual Plan of Control Activities) |
| 21 | Records of the measures taken subsequent to the results of control Activities | Within six months after completion of a control Activity (date of control Activity completion is established as per the Annual Plan of Control Activities) |
|  | **Information on operations of government institutions posted on the official website hosting the information on government and municipal institutions (www.bus.gov.ru)** |  |
| 22 | Planning records (government order, business plan, values of budget estimates) | Before March 1 of the current year |
| 23 | Accounts (information on performance and use of property, annual accounts) | Before April 1 of the current year |
|  | **Management of Social Counsel activities** |  |
| 24 | Annual Plan of Social Counsel operations | Before March 1 current year  For the new members of Social Counsel—within a month after approval of a new member to the Social Counsel, but no later than on October 01, 2019. |
| 25 | Outcome documentation (reports) on Activities | Within a month after the Activity completion |
|  | **Public Information on Activities** |  |
| 26 | Info messages on execution of Activities (announcements) | No earlier than a month and no later than one day prior to the Activity.  When an Activity is announced earlier than a month before its commencement, then it shall be re-announced also no earlier than a month prior to the Activity |

# Application of decreasing factors

[Table 4](#_Таблица_3_-) shows applications of decreasing factors when evaluating the rating targets. The Questionnaire specifies the evaluated rating targets that are subject to the decreasing factors (the value of the decreasing factor is given for the respective item).

### **Table 4** − Application of decreasing factors when evaluating the rating targets

| The decreasing factors applied when evaluating the rating targets: | | | Application cases |
| --- | --- | --- | --- |
| Designation | Name | Value |
| К1 | Decreasing factor applied in case of the difficult budget data search | 0.5 | More than five click-throughs (clicks) from the home page are required to search a document.  Chronological order of data posting in a website section (page) is disregarded.  Documentation and materials of like tenor but for the different time periods are posted in different website sections (pages) or on different budget data websites.  Documentation and materials of the same subject but of different tenor or composition are duplicated under different references, in different file (folders), different sections of one website or on different budget data websites.  A document is posted in a section which does not correspond to its tenor.  Title of a document link does not correspond to the title and/or content of the document.  A document (and materials thereto) contains data which has no relevance to the document (also drafts).  Documentation and materials are opened from a website only in some of the most popular browsers (such as Internet Explorer, Google Chrome, Mozilla Firefox, Opera, Yandex.Browser).  Budget data are presented in analytical tables only by the Budget Classification Code with no names.  Inter-budget transfers are not grouped (posting sequence is disregarded) by their type (allowances, grants-in-aid, subventions and other inter-budget transfers). |
| К2 | Decreasing factor applied in case of budget data presentation without cross-links and (or) in form or formats impeding their search and (or) use | 0.5 | No layout (content) of complex documentation containing several supplements as well as of documentation packages.  No title (full or short) addressing the document content.  Titles not addressing or inconsistent with the document content are used.  Budget data are posted only graphically (except for the cases given in the questionnaire when documentation is advised to be posted in a graphical format).  Budget data posting format fails to provide the possibility of data saving on users’ hardware.  Each page needs to be opened individually in order to view multipage (5 and more) documents.  Units of measurement are not specified or incorrect units of measurement are specified. |

# Questionnaire for the budget transparency rating of the constituent entities of the Russian Federation in 2019

It is recommended to use the Methodology guidelines on transparency of the budget of the RF constituent entity alongside with the Questionnaire for the budget data transparency rating of the RF constituent entities in order to arrange the budget data management so as to increase their transparency level.[[3]](#footnote-3)

| No. | Questions and selective answers | Points | Decreasing factors | |
| --- | --- | --- | --- | --- |
| К1 | К2 |
| **1** | Original approved budget The original Budget Law of the RF constituent entity for 2019 and 2020/2021 planning period shall be applied for the section targets rating. Other documents and materials are not taken into account for the section targets rating. | **12** |  |  |
| 1.1 | **Was the original Budget Law for 2019 and 2020/2021 planning periods open to public on the budget data website?**  Publishing of the Law in full extent including a narrative and all supplements thereto will be taken into account for the target rating. In case of failure to meet this requirement (individual Law parts are posted), the target takes up the value of 0 points.  Decreasing factor shall be applied when the Budget Law is published unstructured (without prejudice to other decreasing factor applications).  Good practice means, for the sake of rating, the Budget Law release to public within ten working days from its passage date. In case of failure to meet this requirement, the target takes up the value of 0 points. |  |  |  |
|  | *Yes, published* | 4 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines* | 0 |  |  |
| 1.2 | **Does the Budget Law contain the supplement on expected revenues with the breakdown by revenue types for 2019 and 2020/2021 planning periods?**  Target ranking requires at least records of the revenue categories for sub-groups 1-7 of group 1 and for sub-group 2 of group 2 in Fiscal Revenue Classification. In case of failure to meet these requirements, the target takes up the value of 0 points. |  |  |  |
|  | *Yes, contain* | 2 |  |  |
|  | *No, it does not contain or does not correspond to the requirements* | 0 |  |  |
| 1.3 | **Does the Budget Law contain the supplement on budget allocation to sections and subsections of the Budget Expenditures Classification for 2019 and 2020/2021 planning periods?** |  |  |  |
|  | *Yes, contain* | 2 |  |  |
|  | *No, it does not contain* | 0 |  |  |
| 1.4 | **Does the Budget Law contain the records of total allowances, total grants-in-aid and total other inter-budget transfers as planned in the local budget in 2019 and 2020/2021 planning periods?**  Target rating will be sensitive to the information contained in the Budget Law narrative and (or) its supplement (supplements) which expressly inform on the total allowances, total grants-in-aid and total other inter-budget transfers as planned in the local budget in 2019 and 2020/2021 planning periods.  Target rating does not require calculations with expenditure types under the Budget Expenditure Classification being used. |  |  |  |
|  | *Yes, contain* | 2 |  |  |
|  | *No, it does not contain* | 0 |  |  |
| 1.5 | **What share of local budget allowances in 2019 is sub-allocated by the Budget Law to municipal entities (in % of the total allowances as planned for local budgets under the Budget Law in 2019)?**  Target rating will be sensitive to allowances sub-allocated to municipal entities as approved by the Budget Law. Target rating will not be sensitive to summary data on allocation of allowances to municipal entities without breakdown by their specific types.  For the target rating, the records of total allowances to local budgets in 2019, expressly written in the Budget Law narrative and (or) supplement thereto, shall be used or the calculation of expenditures under departmental structure with expenditure type 520 or 521 and 522 shall be performed. If it is impossible to determine the total allowances to local budgets in 2019 using the specified methods, the target takes up a value of 0 points.  If local budget allowances are not scheduled in 2019 as per the Budget Law of the RF constituent entity (except for cities with federal status), then the target of the respective RF constituent entity takes up a value of 0 point. If local budget allowances are not scheduled in 2019 as per the Budget Law of a federal city, the target of the respective RF constituent entity is not evaluated and the maximum rating shall be adjusted. |  |  |  |
|  | *75% and more* | 2 | 0.5 |  |
|  | *50% and more* | 1 | 0.5 |  |
|  | *Less than 50% or it is difficult to calculate the target* | 0 |  |  |
| **2** | Amendments to the Budget Law Transparency rating of the budget data related to amendments to the Budget Law of the RF constituent entity in 2019 and 2020/2021 planning periods.  If no Law of Amendments to the Budget Law for 2019 and 2020/2021 planning periods will be adopted in the RF constituent entity as of January 01, 2020, then targets 2.1-2.5 will not be evaluated for this entity and the maximum rating shall be adjusted. | **10** |  |  |
| 2.1 | **Whether the Draft Laws on Amendments to the Budget Law for 2019 and 2020/2021 planning periods are posted on a website of a legislative body or on the budget data website?**  The good rating practice means public release of the Draft Law of Amendments to the Budget Law and materials thereto within five working days from the date of the Draft Law introduction to the legislative body and minimum ten working days prior to the Draft Law consideration by the legislative body. In case of failure to meet these requirements, the target takes up the value of 0 points. Information available to the public at the time of monitoring is evaluated.  Target rating requires publishing of all RF Draft Laws on Amendments to the Budget Law for 2019 and 2020/2021 planning periods. |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines or published on occasion* | 0 |  |  |
| 2.2 | **Do the materials to Draft Law on Amendments to the Budget Law for 2019 and 2020/2021 planning periods contain any explanatory notes?**  Explanatory notes from documentation package to the Draft Law of Amendments to the Budget Law will be taken into account for the target rating. Deadlines complying with the good practice as set for the target 2.1 will be used for rating. Information available to the public at the time of monitoring is evaluated.  Explanatory notes to all RF Draft Laws on Amendments to the Budget Law for 2019 and 2020/2021 planning periods are required for the target rating. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or contain on occasion* | 0 |  |  |
| 2.3 | **Do the materials to Draft Laws on Amendments to the Budget Law for 2019 and 2020/2021 planning periods contain conclusions of external government financial control agency?**  Conclusions from documentation package to the Draft Law of Amendments to the Budget Law will be taken into account for the target rating. Good practice means public release of a conclusion of the external government financial control agency by the date of the Draft Law review by a legislative body at the latest. In case of failure to meet this requirement, the target takes up the value of 0 points. Information available to the public at the time of monitoring is evaluated.  Conclusions to all RF Draft Laws on Amendments to the Budget Law for 2019 and 2020/2021 planning periods are required for the target rating.  It is allowed to publish a conclusion of the external government financial control agency in graphical format. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or contain on occasion* | 0 |  |  |
| 2.4 | **Whether the Laws on Amendments to the Budget Law for 2019 and 2020/2021 planning periods are public posted on the budget data website?**  Good practice means, for the sake of rating, public release of Laws on Amendments to the Budget Law within ten working days from the date of the respective Law adoption. In case of failure to meet this requirement, the target takes up the value of 0 points.  Target rating requires publishing of all Laws on Amendments to the Budget Law for 2019 and 2020/2021 planning periods. |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines or published on occasion* | 0 |  |  |
| 2.5 | **Whether the updated Budget Law (updated version(s) for 2019 and 2020/2021 planning periods is public posted as amended on the budget data website?**  The target rating will be sensitive to publishing of updated Budget Law as amended with due account of any passed Law of Amendments to the Budget Law or progressive publishing of updated Budget Law as the Laws on Amendments to the Budget Law are adopted. Availability of complete updated Budget Law including its narrative part and all supplements thereto is taken into account.  Decreasing factor shall be applied when the updated Budget Law is published unstructured (without prejudice to other decreasing factor applications).  Good practice means, for the sake of rating, public release of the updated Budget Law within one month from the signing date of the Law of Amendments to the Budget Law. In case of failure to meet this requirement, the target takes up the value of 0 points. |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines or published on occasion* | 0 |  |  |
| **3** | Interim budget compliance report Rating of the public availability of budget compliance reports of the RF constituent entity for the first quarter, the first six months, nine months of 2019, including budget accounts and reports approved by the supreme government body of the RF constituent entity, as well as of specific analytical data based thereon on the budget data website.  For the sake of the section targets’ rating, the good practice means public release of the respective information no later than three months from the fiscal period completion. In case of failure to meet this requirement, the target takes up the value of 0 points.  Rating of section targets require publishing of the information for all fiscal periods within established deadlines. | **22** |  |  |
| 3.1 | **Whether the reports on compliance of the RF constituent entity’s budget in the first quarter, half-year and nine months of 2019 as approved by the supreme government body of the RF entity are publicly posted on a budget data website?**  Official documentation approved by the supreme government body of the RF constituent entity as per Part 5 of Article 264.2 of the RF Budget Code are taken into account for the target rating. Other documents and materials are not taken into account for the target rating. For the sake of the target rating, the public records shall contain the following: a) title, number and date of report-approving enactment; b) position, surname and initials of the person who signed the report-approving enactment.  Publishing of reports will all supplements is taken into account; publishing of separate parts is not taken into account for the target rating. Operative part of the report-approving enactment may be posted in graphical format. Decreasing factor shall be applied when graphical format is used with annexes to the report (without prejudice to other decreasing factor applications). |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines or published on occasion, or not complying with the requirements* | 0 |  |  |
| 3.2 | **Whether the information on compliance of the RF entity’s budget with the breakdown by revenue divided up by revenue types for the first quarter, half-year and nine months of 2019 versus the target values for the respective period (fiscal year) was published?**  Target ranking requires at least records of the revenue categories for sub-groups 1-7 of group 1 and for sub-group 2 of group 2 in Fiscal Revenue Classification. Types of revenue except for that expressly specified which make less than 10% of the total fiscal revenue shall be aggregated to “Others” category as divided up by revenue groups. |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines or published on occasion, or not complying with the requirements* | 0 |  |  |
| 3.3 | **Whether the information on compliance of the RF entity’s budget in the first quarter, half-year and nine months of 2019 as regards expenditures divided up by sections and subsections of the expenditure classification versus the target values for the respective period (fiscal year) was published?** |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines or published on occasion, or not complying with the requirements* | 0 |  |  |
| 3.4 | **Whether the information on compliance of the RF entity’s budget with the breakdown by expenditures divided up by government-sponsored programs for the first quarter, half-year and nine months of 2019 versus the target values for the respective period (fiscal year) was published?** |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines or published on occasion, or not complying with the requirements* | 0 |  |  |
| 3.5 | **Whether the information on inter-budget transfers from the budget of the RF entity to budgets of municipal entities made in the first quarter, half-year and nine months of 2019 versus the target values for the respective period (fiscal year) was published?**  For the purpose of target rating, information on inter-budget transfers from the budget of the RF entity to budgets of municipal entities made in the reporting period with the breakdown by types and intended purpose of inter-budget transfers and the breakdown by municipal entities.  If the records are not grouped by the types of inter-budget transfers (sequence is not observed), then the difficult-search decreasing factor shall be applied to the target rating (without prejudice to other decreasing factor applications). Inter-budget transfers may be grouped by their type with break-down by government-sponsored programs or chief controllers of budgetary funds. |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines or published on occasion, or not complying with the requirements* | 0 |  |  |
| 3.6 | **Whether the information on the amount of the public internal and domestic debt of the RF constituent entity (if any) by the beginning of 2019 and as of April 01, 2019, July 01, 2019, October 01, 2019 was published?**  If the RF constituent entity has no public debts, then information thereon shall be published. The target shall take up the value of 0 point in the absence of such information. |  |  |  |
|  | *Yes, published and contains information on each debt type, or contains information on the absence of the RF entity public debt* | 2 | 0.5 | 0.5 |
|  | *Yes, published but containing no information on the debt types* | 1 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines or published on occasion, or not complying with the requirements* | 0 |  |  |
| 3.7 | **Whether the information on revenue flows to the RF entity’s budget with breakdown by revenue types for the first quarter, half-year and nine months of 2019 versus the respective period of the previous year was published?**  Target rating requires at least records of the revenue categories for sub-groups 1-7 of group 1 and for sub-group 2 of group 2 in Fiscal Revenue Classification. Types of revenue except for that expressly specified which make less than 10% of the total fiscal revenue shall be aggregated to “Others” category as divided up by revenue groups. |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines or published irregularly, or not complying with the requirements* | 0 |  |  |
| 3.8 | **Whether the information on budget expenditures of the RF entity with the breakdown by sections and subsections of the Fiscal Expenditure Classification for the first quarter, half-year and nine months of 2019 versus the respective period of the previous year was published?** |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines or published irregularly, or not complying with the requirements* | 0 |  |  |
| 3.9 | **Whether the information on budget expenditures of the RF entity with the breakdown by government-sponsored programs for the first quarter, half-year and nine months of 2019 versus the respective period of the previous year was published?** |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines or published irregularly, or not complying with the requirements* | 0 |  |  |
| 3.10 | **Whether the information on compliance of consolidated budget of the RF entity with the breakdown by expenditures divided up by expenditure types for the first quarter, half-year and nine months of 2019 versus the respective period of the previous year was published?**  Target rating requires at least records of the revenue categories for sub-groups 1-7 of group  1 and for sub-group 2 of group 2 in Fiscal Revenue Classification. Types of revenue except for that expressly specified which make less than 10% of the total fiscal revenue shall be aggregated to “Others” category as divided up by revenue groups. |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines or published irregularly, or not complying with the requirements* | 0 |  |  |
| 3.11 | **Whether the information on compliance of consolidated budget of the RF entity with the breakdown by expenditures divided up by sections and subsections of Fiscal Expenditure Classification for the first quarter, half-year and nine months of 2019 versus the respective period of the previous year was published?** |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines or published irregularly, or not complying with the requirements* | 0 |  |  |
| **4** | Annual budget compliance report Targets of this section will be rated against the Annual Budget Compliance Report for 2018. Rating of targets 4.1-4.12 is sensitive to the public documentation package posted on the website of the RF constituent entity legislative authority or on the budget data website as of the monitoring date.  The good practice, for the sake of rating, means public release of the Budget Compliance Draft Law and materials thereto (except for the conclusion of the agency of external state financial control and Minutes of Public Hearings on annual report) within five working days from the date of the Budget Compliance Draft Law introduction into a legislative authority and at least ten working days prior to the Draft Law review by a legislative authority. In case of failure to meet these requirements, the respective targets take up the value of 0 point. The deadline for introduction of the Budget Compliance Draft Law of the RF constituent entity into a legislative authority established by item 4 of article 264.5 of the Budget Code of the Russian Federation shall be also met.  Public release of the above documentation no later than the date of the Draft Law review by a legislative authority shall be deemed the good practice for the conclusion of an external government financial control agency and for the outcome document (minutes) of Public Hearings on the annual report. In case of failure to meet this requirement, the target rating takes up the value of 0 points. The conclusion of the external government financial control agency and the outcome document (minutes) of Public Hearings on the annual report published after June 30, 2019 are not taken into account for the target rating. | **26** |  |  |
| 4.1 | **Whether the Budget Compliance Draft Law for 2018 is posted on a website of a legislative body and (or) on the budget data website?**  Publishing of the Draft Law in full extent including a narrative and all supplements thereto will be taken into account for the target rating. In case of failure to meet this requirement (individual Draft Law parts are posted), the target takes up the value of 0 points.  Decreasing factor shall be applied when the Budget Compliance Draft Law is published unstructured (without prejudice to other decreasing factor applications). |  |  |  |
|  | *Yes, posted on a website of legislative authority and (or) budget data website* | 2 | 0.5 | 0.5 |
|  | *No, not posted within the established deadlines or does not comply with the requirements* | 0 |  |  |
| 4.2 | **Do the materials to Budget Compliance Draft Law for 2018 contain the reports on the RF entity’s budget compliance?**  The target rating will be sensitive to: budget compliance balance, report on financial results, cash flow report, explanatory note with annexes thereto. The above documentation shall be issued in accordance with the types of the budgetary reports approved by the Order of Russia’s Ministry of Finance No191n dated December 28, 2010 “On approval of Guidelines for preparation and presentation of annual, quarterly and monthly compliance reports for budgets of RF budgetary system”. Should the individual data and (or) data which do not comply with the established types be published, the target takes up the value of 0 point. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, not available within the established deadlines or available partially* | 0 |  |  |
| 4.3 | **Do the materials to Budget Compliance Draft Law for 2018 contain the compliance reports for consolidated RF entity’s budget for the fiscal year reported on?**  The target rating will be sensitive to: compliance report for consolidated RF entity’s budget, consolidated budget compliance balance, report on financial results, cash flow report, explanatory note with annexes thereto. The above documentation shall comply with the types of the budgetary reports approved by the Order of Russia’s Ministry of Finance No191n dated December 28, 2010 “On approval of Guidelines for preparation and presentation of annual, quarterly and monthly compliance reports for budgets of RF budgetary system”. Should the individual data and (or) data which do not comply with the established types be published, the target takes up the value of 0 point. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, not available within the established deadlines or available partially* | 0 |  |  |
| 4.4 | **Do the materials to Budget Compliance Draft Law for 2018 contain records of the actual revenues as broken-down by the revenue types versus the initial values approved (set) by the Budget Law and the adjusted values as amended?**  Target rating requires the following: a) records of revenue as initially approved (set) by the Budget Law; b) adjusted values as amended (when amended); c) actual values. In case of failure to meet these requirements, the target takes up the value of 0 points.  Revenue types for sub-groups 1-7 of group 1 and for sub-group 2 of group 2 in Fiscal Revenue Classification shall obligatory be specified for the target rating. In case of failure to meet these requirements, the target takes up the value of 0 points.  The difference between the initial approved (set) revenue and its actual values shall be explained for the target rating when such difference makes 5% and over both upward and downward the initial approved (set) value. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or do not comply with the requirements* | 0 |  |  |
| 4.5 | **Do the materials to Budget Compliance Draft Law for 2018 contain records of the actual expenditures as broken-down by sections and subsections of the Fiscal Expenditure Classification versus the initial values approved by the Budget Law and the adjusted values as amended?**  Target rating requires the following expenditure data by sections and sub-sections of the Fiscal Expenditure Classification: a) initially approved by the Budget Law; b) adjusted values as amended (when amended); c) actual values. In case of failure to meet these requirements, the target takes up the value of 0 points.  The difference between the initial approved expenses and its actual values shall be explained for the target ranking when such difference makes 5% and over both upward and downward the initial approved value. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or do not comply with the requirements* | 0 |  |  |
| 4.6 | **Do the materials to Budget Compliance Draft Law for 2018 contain records of the actual expenditures for execution of a government-sponsored programs versus the initial values approved by the Budget Law and the adjusted values as amended?**  Target rating requires the following records of expenditures for execution of government-sponsored programs: a) initially approved by the Budget Law; b) adjusted values as amended (when amended); c) actual values. In case of failure to meet these requirements, the target takes up the value of 0 points.  The difference between the initial approved expenses and its actual values shall be explained for the target ranking when such difference makes 5% and over both upward and downward the initial approved value. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or do not comply with the requirements* | 0 |  |  |
| 4.7 | **Do the materials to Budget Compliance Draft Law for 2018 contain records of the government tasks for public services (execution of works) performed by government authorities of the RF constituent entity as well as on financial support of such tasks’ execution?**  The target will be ranked for publishing of consolidated data divided up by public services (works) as grouped by departments or government-sponsored programs. Records as divided up by institutions and provided for the target rating are not taken into account.  Records for all departments or government-sponsored programs, whereunder the grants-in-aid for the government tasks are foreseen by the Budget act, shall be published for the target rating. The target will take up a value of 0 point in the absence of the records for individual departments or government-sponsored programs, whereunder the grants-in-aid for the government tasks are foreseen by the Budget Law. Should the Budget Law state only groups of the expenditure types, then the expert shall decide on the grant-in-aid reference to a certain sub-group on grounds of the data from the description of the special-purpose expenditure item.  The below shall obligatory be included in the records of the government tasks’ execution:   1. initial approved and adjusted target values as well as actual indicators of the scope of public services (works); 2. initial approved and adjusted target values calculated under standard expenditures for rendering of public services (works) as well as actual grants-in-aid for execution of government tasks for the respective public services (execution of works).   In case of failure to meet these requirements (underreporting), the target takes up the value of 0 point. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or do not comply with the requirements* | 0 |  |  |
| 4.8 | **Do the materials to Budget Compliance Draft Law for 2018 contain records of the actual expenditures for inter-budget transfers to municipal budgets from the RF entity’s budget also detailing the types and intended purpose of such inter-budget transfers versus initial values approved by the Budget Law and adjusted (as amended) values?**  The target rating will be sensitive to the information which comply with the following requirements:   1. records of all inter-budget transfers under the Budget Law; 2. complete records with the breakdown by municipal entities; 3. records provided with the breakdown by types and intended purpose of inter-budget transfers; 4. Records shall contain the following: a) initial values approved by the Budget act; b) adjusted values as the budget amended (when amended); c) actual amount of granted inter-budget transfers.   In case of failure to meet these requirements, the target takes up the value of 0 points.  If the records are not grouped by the types of inter-budget transfers (sequence is not observed), then the difficult-search decreasing factor shall be applied to the target rating (without prejudice to other decreasing factor applications). Inter-budget transfers may be grouped by their type with break-down by government-sponsored programs or chief controllers of budgetary funds. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or do not comply with the requirements* | 0 |  |  |
| 4.9 | **Do the materials to Budget Compliance Draft Law for 2018 contain records of the amount of the external and domestic public debt of the RF constituent entity (if any) with the breakdown by types of obligations as of the beginning and end of 2018, and records of the public debt limitations being followed in 2018 as set forth by the Budget Law for 2018 and for the 2019/2020 planning period?**  The records shall obligatory contain the below:   1. information on the amount of external and domestic public debt (if any) of the RF constituent entity with the breakdown by types of obligations including government guarantees as of the beginning and end of 2018; 2. threshold of external and domestic public debt (if any) of the RF constituent entity including the state-guaranteed debt approved by the original Budget Law as well as the information on adjustment of the above values in case of the Budget Law amendment; 3. threshold of the public debt of the RF constituent entity for 2018 as approved (set) by the Budget Law as well as the information on the debt adjustment in case of the Budget Law amendment; 4. records of the public debt limitations being followed in 2018, such limitations being approved (set) by the Budget Law;   In case of failure to meet these requirements, the target takes up the value of 0 points.  If no threshold of external and domestic public debt (if any) of the RF constituent entity, including the state-guaranteed debt, and (or) no maximum amount of RF entity’s public debt for 2018 is stated in the Budget Law for 2018 and 2019/2020 planning period, then the target takes up a value of 0 point.  If the RF constituent entity has no public debts, then information thereon shall be published. The target shall take up the value of 0 point in the absence of such information. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or do not comply with the requirements* | 0 |  |  |
| 4.10 | **Do the materials to Budget Compliance Draft Law for 2018 contain records of the changes made to the Budget Law for 2018 and 2019/2020 planning period?**  The target will be ranked upon availability of the records divided up by all the passed Laws on Amendments to the Budget Law with the amending Law number and date being specified.  Amendments on revenue shall at least be presented by the revenue types for sub-groups 1-7 of group 1 and for sub-group 2 of group 2 in the Fiscal Revenue Classification. Amendments on expenditures shall be presented by sections and sub-sections of the Fiscal Expenditure Classification. If such amendments were applicable to text items only, it shall be specifically indicated in the records of changes made to the Budget Law (e.g. in the form of a note). In case of failure to meet these requirements, the target takes up the value of 0 points.  If no Law of Amendments to the Budget Law for 2018 and 2019/2020 planning periods was adopted in the RF constituent entity as of the monitoring date, then the target for the respective RF constituent entity takes up a value of 2 points. |  |  |  |
|  | *Yes, contain or Laws on Amendments to the Budget Law were not adopted* | 2 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or do not comply with the requirements* | 0 |  |  |
| 4.11 | **Do the materials to Budget Compliance Draft Law for 2018 contain a conclusion of the agency of external state fiscal control to the annual budget compliance report of the RF entity for 2018?**  An official document signed by the authorized officer or approved by a collective entity is taken into account when rating the target. The conclusion may be posted in a graphical format. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 |  |
|  | *No, do not contain within the established deadlines* | 0 |  |  |
| 4.12 | **Whether the Public Hearings on Annual Budget Compliance Report for 2018 were held in the RF entity according to the Federal act? Do the materials to Budget Compliance Draft Law for 2018 contains the outcome document (MoMs) resulting from the Public Hearings?**  Public Hearings on the Annual Budget Compliance Report of the RF constituent entity are prescribed by Federal Law No184-FZ dd. October 6, 1999 “On general principles for organization of legislative (representative) and executive agencies in the constituent entities of the Russian Federation”. Public Hearings shall be recognized, for the sake of the target ranking, as the events which comply with the requirements of Article 25 of Federal Law No 212-FZ dated July 21, 2014, “On the Fundamentals of the Public Control in the Russian Federation”. Parliamentary hearings are not taken into account when ranking the target.  The target will take up a value of 0 point if: a) Public Hearings are held only in writing; b) citizen participation in Public Hearings is limited; c) no online information message (announcement) about this event on a website of Public Hearings’ initiator.  The target will take up a value of 0 point if the information message (announcement) about Public Hearings was posted on the date of the Public Hearings or later.  The outcome document (MoMs) resulting from Public Hearings will be taken into account when ranking the target. The outcome document (MoMs) shall include the following:  a) date and place of Public Hearings;  b) information on the Public Hearings’ participants (including the number of citizen participants);  c) summary on Public Hearings’ progress including opinions of participants, available suggestions and statements (both from government authorities and from public);  d) recommendations to government authorities approved by majority of hearings’ participants;  e) position, surname and initials of the document signee.  When rating the target, account must be taken of the outcome document (MoMs) resulting from the Public Hearings on the Annual Budget Compliance Report for 2018 being published as part of materials to Budget Compliance Draft Law for 2018 as well as in special Public Hearing section (page) on the website of the RF entity’s legislative body or on the budget data website.  The outcome document (MoMs) resulting from Public Hearings is recommended to be published in a graphical format.  If public hearings are held by executive authorities or public control bodies, the outcome document (minutes) submitted to the legislative authority shall be taken into account for the purpose of rating. The outcome document (minutes) submission to the legislative authority shall be confirmed by meeting one of the following conditions: а) the outcome document (minutes) publishing on the website of legislative authority as part of the document package for the Budget Compliance Draft Law for 2018; b) a copy of the official letter on submission of the outcome document (minutes) to the legislative authority published along with the outcome document (minutes) or sent to NIFI by e-mail: [rating@nifi.ru](mailto:rating@nifi.ru) before June 30, 2019; if the specified deadline is not met, the target shall take up the value of 0 points. |  |  |  |
|  | *Yes, Public Hearings were held in accordance with federal Law and the outcome document (MoMs) containing the advised information is part of the materials to Budget Compliance Draft Law for 2018* | 2 | 0.5 |  |
|  | *Yes, Public Hearings were held in accordance with federal Law and the outcome document (MoMs) containing only partial advised information is part of the materials to Budget Compliance Draft Law for 2018* | 1 | 0.5 |  |
|  | *No, Public Hearings were not held or do not comply with the federal Law requirements, or the outcome document (MoMs) resulting from the Public Hearings is not available within the established deadlines as part of materials to Budget Compliance Draft Law for 2018.* | 0 |  |  |
| 4.13 | **Whether the Budget Compliance Law for 2018 is posted on the budget data website?**  Publishing of the Law in full extent including a narrative and all supplements thereto will be taken into account for the target rating. In case of failure to meet this requirement (individual Law parts are posted), the target takes up the value of 0 points. The Law text may be posted in graphical format.  Decreasing factor shall be applied when the Budget Compliance Law is published unstructured (without prejudice to other decreasing factor applications).  Good practice means, for the sake of rating, public release of the Budget Compliance Law for the fiscal year within ten working days from the date of the respective Law adoption and no later than October 1 of the current year. In case of failure to meet this requirement, the target takes up the value of 0 points. |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 |
|  | *No, not posted within the established deadlines or does not comply with the requirements* | 0 |  |  |
| **5** | Budget estimates and materials to it Budget estimates of the RF constituent entity for 2020 and 2021/2022 planning period will be evaluated.  The target rating is sensitive to the records posted as the document package on the official website of the legislative authority of the RF constituent entity or the budget data website (except for the Budget Draft Law of the State Territorial Compulsory Health Insurance Fund).  The good practice, for the sake of rating, means public release of the Budget Draft Law and materials thereto (except for the Budget Draft Law conclusion of the agency of external state financial control and the outcome document (minutes) of Public Hearings on budget estimates) within five working days from the date of the Budget Draft Law introduction into a legislative authority and at least in ten working days prior to the Draft Law review by a legislative authority in the first reading. The deadline for introduction of the Budget Draft Law of the RF constituent entity into a legislative authority established by item 1 of article 185 of the Budget Code of the Russian Federation shall be also met. In case of failure to meet these requirements, the respective targets take up the value of 0 point.  Public release of the above documentation no later than the date of the Draft Law review by a legislative authority in the first reading shall be deemed the good practice for the Budget Draft Law conclusion of an agency of external government financial control and for the outcome document (minutes) of Public Hearings on the budget estimates. In case of failure to meet this requirement, the target rating takes up the value of 0 points. The conclusion of the external government financial control agency and the outcome document (minutes) of Public Hearings on the draft budget published after December 1, 2019 are not taken into account for the target rating. | **26** |  |  |
| 5.1 | **Whether the Budget Draft Law for 2020 and 2021/2022 planning periods is posted on a website of the RF entity’s legislative authority or on the budget data website of the RF entity?**  Publishing of the Draft Law in full extent including a narrative and all supplements thereto will be taken into account for the target rating. If individual parts of the Draft Law are published, then the target takes up the value of 0 point.  Decreasing factor shall be applied when the Budget Draft Law is published unstructured (without prejudice to other decreasing factor applications). |  |  |  |
|  | *Yes, published* | 4 | 0.5 | 0.5 |
|  | *No, not posted within the established deadlines or does not comply with the requirements* | 0 |  |  |
| 5.2 | **Do the materials to Budget Draft Law contain the forecast for social and economic mid-term development of the RF entity?**  The official document approved by the supreme executive authority of the RF constituent entity (as foreseen by Part 3 of Article 173 of RF Budget Code) is taken into account when rating the target. Decreasing factor shall be applied when only graphical format is used for publishing of the forecast of social and economic development (without prejudice to other decreasing factor applications).  The forecast of social and economic development shall include the actual data over the fiscal 2018 year (rating for the Gross Regional Product), rating for the current 2019 year and a forecast for 2020-2022. In case of failure to meet these requirements, the target takes up the value of 0 points.  The forecast of social and economic development shall include the following indicators: population in the region, Gross Regional Product, revenue, payroll budget, consumer price index. |  |  |  |
|  | *Yes, contain and all the advised indicators are included in the forecast* | 2 | 0.5 | 0.5 |
|  | *Yes, contain, but only part of the advised indicators is included in the forecast (but minimum three)* | 1 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or do not comply with the requirements* | 0 |  |  |
| 5.3 | **Do the materials to budget estimates contain the forecast of the main indicators of the RF entity’s consolidated budget, of the RF entity’s budget and of a set of municipal budgets as well as of the budget of the State Territorial Compulsory Health Insurance Fund for 2020 and 2021/2022 planning periods?**  The below information shall be provided for the target rating:   1. total revenue, total expenditures, consolidated budget gap (surplus) in the RF constituent entity; 2. total revenue, including total taxable and non-taxable revenue and non-repayable receipts from other budgets of the budgetary system with the breakdown by the sub-groups: allowances, grants-in-aid, subventions and other inter-budget transfers, total expenditures, budget gap (surplus) in the RF constituent entity; 3. total revenue, including total taxable and non-taxable revenue and non-repayable receipts from other budgets of the budgetary system with the breakdown by the sub-groups: allowances, grants-in-aid, subventions and other inter-budget transfers, total expenditures, gap (surplus) of the set of municipal budgets; 4. total revenue, including taxable and non-taxable revenues and non-repayable receipts from other budgets of the budgetary system; total expenditures; budget gap (surplus) for the State Territorial Compulsory Health Insurance Fund.   The target will be ranked on availability of actual data for 2018, forecast for 2019, forecast for 2020 and for 2021/2022 planning period. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or do not comply with the requirements* | 0 |  |  |
| 5.4 | **Do the materials to budget estimates contain records of the budget revenue divided up by the types for 2020 and 2021/2022 planning period versus the scheduled budget compliance in 2019 (evaluation of the current fiscal year) and the report for 2018 (accounting fiscal year)?**  Target ranking requires at least records of the revenue categories for sub-groups 1-7 of group 1 and for sub-group 2 of group 2 in Fiscal Revenue Classification. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or do not comply with the requirements* | 0 |  |  |
| 5.5 | **Do the materials to budget estimates contain records of the budget expenditures divided up by sections and sub-sections of the Expenditure Classification for 2020 and 2021/2022 planning period versus the scheduled budget compliance in 2019 (evaluation of the current fiscal year) and the report for 2018 (accounting fiscal year)?** |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or do not comply with the requirements* | 0 |  |  |
| 5.6 | **Do the materials to budget estimates contain records of the budget expenditures divided up by the government-sponsored programs for 2020 and 2021/2022 planning period versus the scheduled budget compliance in 2019 (evaluation of the current fiscal year) and the report for 2018 (accounting fiscal year)?**  Records divided up by all the government-sponsored programs in the RF constituent entity to be financed under the Budget Draft Law for 2020 and 2021/2022 planning periods will be taken into account when rating the target. The target shall take up the value of 0 point in case of partial provision of such information. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or do not comply with the requirements* | 0 |  |  |
| 5.7 | **Do the materials to budget estimates contain records of the scheduled scopes of public services (works) to be rendered by the RF entity’s government authorities in 2020 and 2021/2022 planning period as well as the records of the scheduled amount of fiscal support versus the scheduled compliance in 2019 (evaluation of the current fiscal year) and the report for 2018 (accounting fiscal year)?**  The target rating will be sensitive to the information which comply with the following requirements:   1. provision of summary data grouped by departments or government-sponsored programs (records divided up by institutions are not considered when rating the target); 2. provision of records for all departments or government-sponsored programs, whereunder the grants-in-aid for the government tasks are foreseen by the Budget Draft Law. The target will take up a value of 0 point in the absence of the records for individual departments or government-sponsored programs, whereunder the grants-in-aid for the government tasks are foreseen by the Budget Draft Law. Should the Budget Draft state only groups of the expenditure types, then the expert shall decide on the grant-in-aid reference to a certain sub-group on grounds of the data from the description of the special-purpose expenditure item; 3. provision of the actual data for 2018, evaluation (scheduled compliance) for 2019 and forecasts for 2020 and 2021/2022 planning periods.   Information provided on the public services (works) shall comply with the data from All-Russia basic (sectoral) lists of state and municipal services rendered to individuals or from regional lists (classifications) of state and municipal services which are not included into All-Russia basic (sectoral) lists (classifications) of state and municipal services and works. If non-compliances are revealed, the information will be deemed false and the target will take up a value of 0 point. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or do not comply with the requirements* | 0 |  |  |
| 5.8 | **Do the materials to budget estimates contain information on assessment of tax relieves (tax expense) granted under the decisions taken by government authorities of the RF entity for 2020 and 2021/2022 planning periods?**  The target rating will be sensitive to the information which comply with the following requirements:   1. The information shall include a list of all tax relieves established by laws of the RF constituent entity with the same breakdown by statutory preferences and categories of tax payers. If individual tax relieves established by laws of the RF constituent entity are not mentioned in publications, then the information is deemed false and the target will take up a value of 0 point. 2. Assessment of the listed tax relieves shall be presented with the same breakdown by statutory preferences and categories of tax payers. It is allowed to present the information on the joint group of individuals, who received the same preferences for the same tax. 3. Records shall contain the actual data for the accounting 2018 years, assessment for the current 2019 year and assessment for 2020 and 2021/2022 planning period.   In case of failure to meet these requirements, the target takes up the value of 0 points. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, do not contain within the established deadlines or do not comply with the requirements* | 0 |  |  |
| 5.9 | **Do the materials to budget estimates contain calculations for distribution of equalization transfers to municipal areas (urban districts) for 2020 and 2021/2022 planning period?**  The target rating will be sensitive to the information which comply with the following requirements:   1. The calculations include details (number, date and title) of the Law of the RF constituent entity, which approves the procedure for calculation and distribution of equalization transfers to municipal districts (urban districts, urban districts with intra-city division). 2. The calculations were performed in accordance with the procedure approved by the law of the RF constituent entity (except for the Budget Law). If such a procedure is not established by the law of the RF constituent entity (except for the Budget Law), or if the Budget Law of the RF constituent entity for 2020 and 2021/2022 planning periods contains the other procedure for calculation and distribution of equalization transfers to municipal districts (urban districts, urban districts with intra-city division), the target rating takes up the value of 0 points. 3. All initial data and calculations of distribution of equalization transfers to municipal districts (urban districts, urban districts with intra-city division), including the calculation of fiscal capacity and calculation of distribution of equalization transfers to municipal districts (urban districts, urban districts with intra-city division), are available to the public. If the published initial data are not adequate for calculations in accordance with the procedure established by the law of the RF constituent entity or if partial calculations are presented, the target takes up the value of 0 point. 4. As per item 3 of article 138 of the RF Budget Code, actual revenue and expenditure values for the reporting period and (or) anticipated revenue and expenditure values of certain municipal districts (urban districts, urban districts with intra-city division) shall not be used to determine the estimated fiscal capacity of municipal districts (urban districts, urban districts with intra-city division). 5. Initial data and calculations are presented for 2020 and 2021/2022 planning periods.   In case of failure to meet these requirements, the target takes up the value of 0 points.  Initial data and calculations shall be published in Excel format or in other format with similar properties for the target rating. Records published in a graphical format are not taken into account for the target ranking.  The target is not rated for federal cities and the maximum rating is adjusted. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 | 0.5 |
|  | *No, do not contain or do not correspond to the requirements* | 0 |  |  |
| 5.10 | **Was the Budget Draft Law of the Territorial Compulsory Health Insurance Fund of the RF constituent entity for 2020 and 2021/2022 planning periods available to the public on the website of the legislative authority of the RF constituent entity as part of materials attached to the budget draft law or along with it or on the website of the management body of the state territory extra-budgetary fund?**  Publishing of the Draft Law in full extent including a narrative and all supplements thereto will be taken into account for the target rating. In case of failure to meet this requirement (individual Law parts are published), the target takes up the value of 0 points. |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 |
|  | *No, not posted within the established deadlines or does not comply with the requirements* | 0 |  |  |
| 5.11 | **Do the materials to the Budget Draft Law for 2020 and 2021/2022 planning period contain conclusions of the external government financial control agency?**  An official document signed by the authorized officer or approved by a collective entity is taken into account when rating the target. It is advised to publish a conclusion of the external government financial control agency in graphical format. |  |  |  |
|  | *Yes, contain* | 2 | 0.5 |  |
|  | *No, do not contain within the established deadlines* | 0 |  |  |
| 5.12 | **Whether the Public Hearings on the budget estimates for 2020 and 2021/2022 planning periods were held in the RF constituent entity according to the Federal act? Do the materials to the budget estimates contain the outcome document (minutes) resulting from the Public Hearings?**  Public Hearings on the budget estimates for the RF constituent entity are prescribed by Federal Law No184-FZ dd. October 6, 1999 “On general principles for organization of legislative (representative) and executive agencies in the constituent entities of the Russian Federation”. Public Hearings shall be recognized, for the sake of the target ranking, as the events which comply with the requirements of Article 25 of Federal Law No 212-FZ dated July 21, 2014, “On the Fundamentals of the Public Control in the Russian Federation”. Parliamentary hearings are not taken into account when ranking the target.  The target will take up a value of 0 point if: a) Public Hearings are held only in writing; b) citizen participation in Public Hearings is limited; c) no online information message (announcement) about this event on a website of Public Hearings’ initiator.  The target will take up a value of 0 point if the information message (announcement) about Public Hearings was posted on the date of the Public Hearings or later.  The outcome document (MoMs) resulting from Public Hearings will be taken into account when ranking the target. The outcome document (MoMs) shall include the following:  a) date and place of Public Hearings;  b) information on the Public Hearings’ participants (including the number of citizen participants);  c) summary on Public Hearings’ progress including opinions of participants, available suggestions and statements (both from government authorities and from public);  d) recommendations to government authorities approved by majority of hearings’ participants;  e) position, surname and initials of the document signee.  When rating the target, account must be taken of the outcome document (minutes) resulting from the Public Hearings on the budget estimates for 2020 and 2021/2022 planning periods being published as part of materials to the budget estimates as well as in special Public Hearing section (page) on the website of the RF entity’s legislative body or on the budget data website.  The outcome document (MoMs) resulting from Public Hearings is recommended to be published in a graphical format.  If public hearings are held by executive authorities or public control bodies, the outcome document (minutes) submitted to the legislative authority shall be taken into account for the purpose of rating. The outcome document (minutes) submission to the legislative authority shall be confirmed by meeting one of the following conditions: а) the outcome document (minutes) publishing on the website of legislative authority as part of the document package for the Budget Compliance Draft Law for 2020 and 2021/2022 planning periods; b) a copy of the official letter on submission of the outcome document (minutes) to the legislative authority published along with the outcome document (minutes) or sent to NIFI by e-mail: [rating@nifi.ru](mailto:rating@nifi.ru) before December 1, 2019. |  |  |  |
|  | *Yes, Public Hearings were held in accordance with the federal law and the outcome document (minutes) containing all the advised information is part of the materials to the budget estimates for 2020 and 2021/2022 planning periods* | 2 | 0.5 |  |
|  | *Yes, Public Hearings were held in accordance with the federal Law and the outcome document (MoMs) containing only some part of the advised information is part of the materials to the Budget Draft Law for 2020 and 2021/2022 planning periods* | 1 | 0.5 |  |
|  | *No, Public Hearings were not held or do not comply with the federal Law requirements, or the outcome document (MoMs) resulting from the Public Hearings is not available within the established deadlines as part of materials to the Budget Draft Law for 2020 and 2021/2022 planning periods* | 0 |  |  |
| **6** | Budget for Citizens Terms and definitions given in the Law of the Russian Federation No. 2124-1 of December 27, 1991 "On  Mass Media" are used for the section targets' description. | **13** |  |  |
| 6.1 | **Whether the intelligible information on the budget law for 2019 and 2020/2021 planning periods was made available to public? How many information distribution channels were used thereat?**  The target rating will be sensitive to:   * 1. The Citizen's Budget projects developed pursuant to the budget law of the RF constituent entity for 2019 and 2020/2021 planning period with due account of provisions of the Russia’s Ministry of Finance Order No145n dd. 22 September 2015 “On Approval of the Recommended Practice for Presentation of the Budgets of the RF Constituent Entities and Local Budgets as well as the Budget Compliance Reports in a Format Understandable to Citizens”, other analytical materials for citizens related to the budget law of the RF constituent entity for 2019 and 2020/2021 planning period published on the budget data website.   2. Analytical articles, TV and radio programs related to the budget law of the RF constituent entity for 2019 and 2020/2021 planning period published in print periodicals, on-line media or aired on radio or TV channels.   For target rating, the following shall be regarded as the information distribution channel: а) budget data website (websites); b) print periodicals; c) online media; d) radio channels; e) TV channels. The same information disseminated via several channels shall be taken into account once for the purpose of target rating.  Analytical materials containing the analysis of facts and their evaluation shall be considered for target rating. News items, announcements, press releases, post releases of events, event comments shall not be considered for the purpose of target rating.  Information on the date of publishing (airdate) from the date of signature of the budget law of the RF constituent entity for 2019 and 2020/2021 planning periods till March 31, 2019, is taken into account for the purpose of target rating.  The online information posted on the budget data website as well as information proactively submitted to NIFI in the established form (as attached) by fiscal authorities of the RF constituent entities by e-mail: [rating@nifi.ru](mailto:rating@nifi.ru)before April 15, 2019 will be used for the target rating. Information submitted after the expiry of the established deadline or through other means shall not be taken into account for the purpose of target rating. |  |  |  |
|  | *Yes, it was. At least three information distribution channels were used for this purpose.* | 2 |  |  |
|  | *Yes, it was. At least three information distribution channels were used for this purpose.* | 1 |  |  |
|  | *No, it was not or does not comply with the requirements, or there are no records available* | 0 |  |  |
| 6.2 | **Whether the intelligible information on the Budget Compliance Report of the RF constituent entity for 2018 (based on the data of the annual report) was made available to public? How many information distribution channels were used thereat?**  The target rating will be sensitive to:   * 1. The Citizen's Budget projects developed based on the annual budget compliance report of the RF constituent entity for 2018 with due account of provisions of the Russia’s Ministry of Finance Order No145n dd. September 22, 2015 “On Approval of the Recommended Practice for Presentation of the Budgets of RF Constituent Entities and Local Budgets as well as the Budget Compliance Reports in a Format Understandable to Citizens”, other analytical materials for citizens related to the RF constituent entity's budget compliance in 2018 (based on the annual report details) published on the budget data website.   2. Analytical articles, TV and radio programs related to the RF constituent entity's budget compliance in 2018 published in printed and electronic media, other online media or aired on radio or TV channels.   For target rating, the following shall be regarded as the information distribution channel: а) budget data website (websites); b) print periodicals; c) online media; d) radio channels; e) TV channels. The same information disseminated via several channels shall be taken into account once for the purpose of target rating.  Analytical materials containing the analysis of facts and their evaluation shall be considered for target rating. News items, announcements, press releases, post releases of events, event comments shall not be considered for the purpose of target rating. Information on the date of publishing (airdate) from April 1 till July 30, 2019, is taken into account when rating the target.  The online information posted on the budget data website as well as information proactively submitted to NIFI in the established form (as attached) by fiscal authorities of the RF constituent entities by e-mail: [rating@nifi.ru](mailto:rating@nifi.ru) before August 15, 2019 will be used for the target rating. Information submitted after the expiry of the established deadline or through other means shall not be taken into account for the purpose of target rating. |  |  |  |
|  | *Yes, it was. At least three information distribution channels were used for this purpose.* | 2 |  |  |
|  | *Yes, it was. At least three information distribution channels were used for this purpose.* | 1 |  |  |
|  | *No, it was not or does not comply with the requirements, or there are no records available* | 0 |  |  |
| 6.3 | **Whether the citizens budget was used at the Public Hearings on the Annual Budget Compliance Report for 2018?**  The target rating is sensitive to the citizens budgets set as per the Annual Budget Compliance Report of the RF constituent entity for 2018 with due account of provisions of the Russia’s Ministry of Finance Order No145n dated September 22, 2015, “On Approval of the Recommended Practice to Presentation of the Budgets of RF Constituent Entities and Local Budgets as well as the Budget Compliance Reports in a Format Understandable to Citizens”.  The target will be rated if the information message (announcement) about public hearings on the annual budget compliance report for 2018 published on the website of public hearings' initiator at least one day prior to the event contains the reference to the above data source.  The target rating is sensitive to a link following which the above information source is directly published. If the link is not active or if the above information source is not available following the link, also when additional efforts are necessary for its search, the target rating takes up the value of 0 points. |  |  |  |
|  | *Yes, used* | 2 |  |  |
|  | *No, not used or does not correspond to the requirements* | 0 |  |  |
| 6.4 | **Whether the intelligible information on the budget estimates of the RF constituent entity for 2020 and 2021/2022 planning periods was made available to public? How many information distribution channels were used thereat?**  The target rating will be sensitive to:   1. The Citizen's Budget projects developed based on the budget estimates of the RF constituent entity for 2020 and 2021/2022 planning periods with due account of provisions of the Russia’s Ministry of Finance Order No145n dd. September 22, 2015 “On Approval of the Recommended Practice for Presentation of the Budgets of RF Constituent Entities and Local Budgets as well as the Budget Compliance Reports in a Format Understandable to Citizens”, other analytical materials for citizens related to the budget law of the RF constituent entity for 2020 and 2021/2022 planning periods published on the budget data website. 2. Analytical articles, TV and radio programs related to the budget estimates of the RF constituent entity for 2020 and 2021/2022 planning periods published in print periodicals, online media or aired on radio or TV channels.   For target rating, the following shall be regarded as the information distribution channel: а) budget data website (websites); b) print periodicals; c) online media; d) radio channels; e) TV channels. The same information disseminated via several channels shall be taken into account once for the purpose of target rating.  Analytical materials containing the analysis of facts and their evaluation shall be considered for target rating. News items, announcements, press releases, post releases of events, event comments shall not be considered for the purpose of target rating.  Information on the date of publishing (airdate) from April 1 till December 1, 2019, is taken into account when rating the target.  The online information posted on the budget data website as well as information proactively submitted to NIFI in the established form (as attached) by fiscal authorities of the RF constituent entities by e-mail: [rating@nifi.ru](mailto:rating@nifi.ru) before December 10, 2019 will be used for the target rating. Information submitted after the expiry of the established deadline or through other means shall not be taken into account for the purpose of target rating. |  |  |  |
|  | *Yes, it was. At least three information distribution channels were used for this purpose.* | 2 |  |  |
|  | *Yes, it was. At least three information distribution channels were used for this purpose.* | 1 |  |  |
|  | *No, it was not or does not comply with the requirements, or there are no records available* | 0 |  |  |
| 6.5 | **Whether the citizens budget was used at the Public Hearings on the budget estimates of the RF constituent entity for 2020 and 2021/2022 planning period?**  The target rating is sensitive to the citizens budgets set as per the budget estimates of the RF constituent entity for 2020 and 2021/2022 planning period with due account of provisions of the Russia’s Ministry of Finance Order No145n dd. September 22, 2015, “On Approval of the Recommended Practice to Presentation of the Budgets of RF Constituent Entities and Local Budgets as well as the Budget Compliance Reports in a Format Understandable to Citizens”.  The target will be rated if the information message (announcement) about public hearings on the budget estimates for 2020 and 2021/2022 planning periods published on the website of public hearings' initiator at least one day prior to the event contains the reference to the above data source.  The target rating is sensitive to a link following which the above information source is directly published. If the link is not active or if the above information source is not available following the link, also when additional efforts are necessary for its search, the target rating takes up the value of 0 points. |  |  |  |
|  | *Yes, used* | 2 |  |  |
|  | *No, not used or does not correspond to the requirements* | 0 |  |  |
| 6.6 | **Whether the records of the traffic of the special citizens budget website or, if none, the traffic of the budget data website, where the citizens budget is posted, are made available to public?**  The target is ranked if the special website for the citizens budget or, if none, the budget data website, where the citizens budget is posted, has a software code (hit counter) which records the visits to all pages of the respective website. Such software code is provided by the public online statistics systems and ensures recording of a visit to the website page by the information users. Records of the website traffic shall include the information on the website views and unique visitors of the website, its pages by hours, days and months.  The target rating equals to 0 if:   1. the software code (hit counter) installed on the website is not a public online statistics systems; 2. no records of the website traffic as divided up by its individual pages are available; 3. access to the reports of software code (hit counter) is limited.   Software codes (hit counters) installed after the 30th of June 2019 are not taken into account when rating the target. |  |  |  |
|  | *Yes, available* | 2 |  |  |
|  | *No, not available or does not correspond to the requirements* | 0 |  |  |
| 6.7 | **Whether the Regional Competition of the creative proposals aimed at the citizens budget promotion was held in the RF constituent entity in 2019? Are the records of the Competition results available on the budget data website?**  The Competition of the creative proposals aimed at the citizens budget promotion means the public competitions for citizens aimed at extension of the capabilities and methods of the public information on the management of public finances.  The target is rated on the basis of the online records posted on the budget data website or available from this website by the link to the competition organizer. If the link is not active or if the respective records are not available following the link, also when additional efforts are necessary for their search, the target rating takes up the value of 0 points.  For the sake of target rating, the records shall contain as minimum: a) competition procedure; b) records of the competition date; с) official competition results (minutes of the tender committee). News items shall not be regarded as competition results.  If no competition was held, the target takes up a value of 0 point. Competitions which results are summarized and the respective information is posted online by December 31, 2019 are taken into account when rating the target. |  |  |  |
|  | *Yes, held* | 1 |  |  |
|  | *No, not held or do not comply with the requirements and no records are available* | 0 |  |  |
| **7** | Fiscal control The public records posted on the official website of the control and accounting agency of the RF constituent entity will be taken into accounts when rating the section targets (except for the target 7.1). | **6** |  |  |
| 7.1 | **Is there a banner (hyperlink) to the official website of the control and accounting agency of the RF constituent entity at the website of the fiscal body of the RF constituent entity?**  The target rating will be sensitive to the banner (hyperlink) posted directly on the main page of the financial authority's website or as part of other banners (hyperlinks) as of the monitoring date. For the purpose of target rating the banner (hyperlink) search in website sections (pages) is not available.  The banner (hyperlink) to the website of the control and accounting agency of the RF constituent entity posted on a special portal intended for posting budget data for citizens shall not be considered for the purpose of target rating. |  |  |  |
|  | *Yes, there is* | 1 | 0.5 |  |
|  | *No, there is not* | 0 |  |  |
| 7.2 | **Whether the Plan of Control activities of the control and accounting agency of the RF constituent entity for 2019 is public posted on its official website?**  The target rating will be sensitive to the document which complies with the following requirements:   1. Publishing of the official document approved by the chairman of the control and accounting agency of the RF constituent entity or by decision of the panel of the control and accounting agency of the RF constituent entity (at least it should be indicated who and when approved the plan and by which document). The draft plan, plan without the authorized person's signature or indication of the document by which the plan has been approved, the plan without indication of signature date shall not be considered for the purpose of target rating. It is advised to publish the document in graphical format. 2. The plan shall give the titles of the control activities with the indication of the object to be controlled or the special purpose of the funds to be controlled; 3. The performance time (month or quarter) shall be specified for each control activity. If no performance time is indicated for the control activities in the plan or it is given as “year” or “H1, H2”, then such plan is not taken into account for the purpose of target rating.   In case of failure to meet these requirements, the target takes up the value of 0 point.  The annual plan of control activities will be deemed open to public when approved and made available to the public before February 15, 2019. In case of failure to meet this requirement, the target takes up the value of 0 points. |  |  |  |
|  | *Yes, published* | 1 | 0.5 | 0.5 |
|  | *No, not available or does not correspond to the requirements* | 0 |  |  |
| 7.3 | **Whether the records of the control measures performed by the control and accounting agency of the RF constituent entity, of the violations revealed and of the introduced audit summaries and remedial action orders are public posted on the official website of the control and accounting agency of the RF constituent entity?**  The control activities scheduled in the annual plan of control activities for 2018 (as regards the activities scheduled for the IV quarter of 2018) and the annual plan of control activities for 2019 (as regards the activities planned for I-III quarters of 2019) are taken into account for the purpose of target rating. Changes to the above plans will be taken into account only when the actual plan version is published as of the monitoring date.  If the Plan of Control activities for 2018 as of the monitoring date was not available to public or did not comply with the requirements of the cl.7.2 of this questionnaire, then the target is ranked only for that part of activities as performed in 2019 and cannot take the maximum rating. If the plan of control activities for 2019 as of the monitoring date was not available to public or did not comply with the requirements of the cl.7.2 of this questionnaire, then the target takes up a value of 0 points.  If the plan of control activities does not expressly specify the type of activity (control, expert analytical or other), then the target will not be evaluated and takes up a value of 0 points.  The public records shall contain for the sake of the target rating as minimum:   1. title of a control measure; 2. grounds for the control activity (clause of the plan of control activities for a scheduled activity); 3. records of the violations revealed or of their absence; 4. records of introduced audit summaries and remedial action orders (if any).   If there are no records for at least one of the above items, the activity shall not be taken into account for the purpose of target rating. If no substantial information is available on the violations revealed (if any), the activity shall not be taken into account for the purpose of target rating.  The records of the control activity performed will be deemed open to public when published within three months from the activity completion date as given in the Plan of Control activities. In case of failure to meet the above requirement, a control activity is not taken into account when ranking the target.  The information may be posted in a graphical format. |  |  |  |
|  | *Yes, posted as per the results of all (100%) scheduled control activities* | 2 | 0.5 | 0.5 |
|  | *Yes, posted as per the results of the most (minimum 50%) scheduled control activities* | 1 | 0.5 | 0.5 |
|  | *No, not posted or posted for the individual scheduled control activities (less than 50%), or the records posted do not comply with the requirements* | 0 |  |  |
| 7.4 | **Whether the records of the decisions and measures taken under the audit summaries and remedial action orders introduced by the control and accounting agency of the RF constituent entity are public posted on its official website?**  The control activities scheduled in the annual plan of control activities for 2018 (as regards the activities scheduled for the III and IV quarters of 2018) and the annual plan of control activities for 2019 (as regards the activities planned for I and II quarters of 2019) are taken into account for the purpose of target rating. Changes to the above plans will be taken into account only when the actual plan version is published as of the monitoring date.  If the Plan of Control activities for 2018 as of the monitoring date was not available to public or did not comply with the requirements of the cl.7.2 of this questionnaire, then the target is ranked only for that part of activities as performed in 2019 and cannot take the maximum rating. If the plan of control activities for 2019 as of the monitoring date was not available to public or did not comply with the requirements of the cl.7.2 of this questionnaire, then the target takes up a value of 0 points.  If the plan of control activities does not expressly specify the type of activity (control, expert analytical or other), then the target will not be evaluated and takes up a value of 0 points.  The public records shall contain for the sake of the target rating as minimum:   1. title of a control measure; 2. grounds for the control activity (specify the clause of the plan of control activities for scheduled activities); 3. records of the decisions and measures taken under the introduced audit summaries and remedial action orders.   If there are no records for at least one of the above items, the activity shall not be taken into account for the purpose of target rating. If no substantial information is available on the decisions and measures taken under the introduced audit summaries and remedial action orders, the activity shall not be taken into account for the purpose of target rating.  The records of the decisions and measures taken under the introduced audit summaries and remedial action orders will be deemed open to public when published within six months from the activity completion date as given in the Plan of Control activities. In case of failure to meet the above requirement, a control activity is not taken into account when ranking the target.  The information may be posted in a graphical format. |  |  |  |
|  | *Yes, posted as per the results of all (100%) scheduled control activities* | 2 | 0.5 | 0.5 |
|  | *Yes, posted as per the results of the most (minimum 50%) scheduled control activities* | 1 | 0.5 | 0.5 |
|  | *No, not posted or posted for the individual scheduled control activities (less than 50%), or the records posted do not comply with the requirements* | 0 |  |  |
| **8** | Public information on activities of government institutions The section targets will be ranked based on the statistical reports on “Monitoring of data publishing on the official website as divided by agencies of the RF constituent and municipal entities” published on the official website for state (municipal) agencies’ data ([www.bus.gov.ru](http://www.bus.gov.ru)). Regulations of the presentation and posting of the information on the government (municipal) authorities on the above website are established by the Law of Russia’s Ministry of Finance No. 86n dated July 21, 2011,  “On Approval of the Procedure of the Information Presentation by Government (Municipal) Authority, its Posting on the Official Website and on the Website Management”.  The autonomous structural subdivisions (branches, representative offices) are not taken into account when calculating the targets.  The targets 8.1-8.3 are ranked by March 1, 2019 at the earliest; the targets 8.4-8.5 are ranked by May 1, 2019 at the earliest.  When rating the targets of section 8, the calculated values are rounded up to one decimal place under the mathematical rounding rules. | **15** |  |  |
| 8.1 | **How many state-financed and autonomous institutions of the RF constituent entity have published the government orders for 2019 (in percentage to the total state-financed and autonomous institutions of the RF constituent entity) on the official RF website for the information on the government (municipal) authorities (www.bus.gov.ru)?**  The target rating scale is set with due account of the possibility for the state-financed and autonomous institutions being compulsory insurance health facilities to operate in compulsory health insurance under the contracts for delivery and payment of compulsory insurance health care. |  |  |  |
|  | *90% and more* | 3 |  |  |
|  | *85% and more* | 2 |  |  |
|  | *75% and more* | 1 |  |  |
|  | *Less than 75%* | 0 |  |  |
| 8.2 | **How many state-financed and autonomous institutions of the RF constituent entity have published the business plans for 2019 (in percentage to the total state-financed and autonomous institutions of the RF constituent entity) on the official RF website for the information on the government (municipal) authorities (www.bus.gov.ru)?** |  |  |  |
|  | *95% and more* | 3 |  |  |
|  | *90% and more* | 2 |  |  |
|  | *80% and more* | 1 |  |  |
|  | *Less than 80%* | 0 |  |  |
| 8.3 | **How many public agencies of the RF constituent entity have published the budget estimates for 2019 (in percentage to the total public agencies of the RF constituent entity) on the official RF website for the information on the government (municipal) authorities (www.bus.gov.ru)?** |  |  |  |
|  | *95% and more* | 3 |  |  |
|  | *90% and more* | 2 |  |  |
|  | *80% and more* | 1 |  |  |
|  | *Less than 80%* | 0 |  |  |
| 8.4 | **How many state-financed, public and autonomous institutions of the RF constituent entity have published the Records of Performance and Reports on Utilization of the assigned State-Owned Property for 2018 (in percentage to the total state-financed, public and autonomous institutions of the RF constituent entity) on the official RF website for the information on the government (municipal) authorities (www.bus.gov.ru)?** |  |  |  |
|  | *95% and more* | 3 |  |  |
|  | *90% and more* | 2 |  |  |
|  | *80% and more* | 1 |  |  |
|  | *Less than 80%* | 0 |  |  |
| 8.5 | **How many state-financed, public and autonomous institutions of the RF constituent entity have published the balance sheets (form 0503130 for public institutions; form 0503730 for state-financed and autonomous institutions) for 2018 (in percentage to the total state-financed, public and autonomous institutions of the RF constituent entity) on the official RF website for the information on the government (municipal) institutions (www.bus.gov.ru)?** |  |  |  |
|  | *95% and more* | 3 |  |  |
|  | *90% and more* | 2 |  |  |
|  | *80% and more* | 1 |  |  |
|  | *Less than 80%* | 0 |  |  |
| **9** | Management of Social Counsel activities Arrangement of the Social Counsels attached to the financial authorities of the RF constituent entities is evaluated by the targets of this section. The target rating is sensitive to the records posted on the official website of the RF financial authority and, in the absence of the latter, in the section (page) of the financial authority on the official website of the executive authorities of the RF constituent entity (further the official website of the financial authority). Information posted on a special web-portal intended for posting budget data for citizens shall not be taken into account for the purpose of target rating. | **4** |  |  |
| 9.1 | **Whether the Social Counsel attached to the financial authority of the RF constituent entity is arranged and the records of its activity are available to public?**  The Social Counsels under the executive authorities of the RF constituent entities acting as the public control entities are prescribed by the Federal Law No212-FZ dated July 21, 2014 “On the Fundamentals of the Public Control in the Russian Federation”.  The target rating is sensitive to the availability of the following records on the official website of the financial authority:  1) The procedure of the Social Counsel arrangement under the financial authority of the RF constituent entity (further the Social Counsel).  2) Records of the Social Counsel membership with surnames, first names and patronymic, place of work and position or a social status of each member.  3) The procedure (regulations) of the Social Counsel operation;  4) The schedule of the Social Counsel operation for 2019 signed by the authorized persons. It is advised to post the schedule of the Social Counsel operation in graphical format. The draft schedule or schedule not containing information on the persons (person) who signed it shall not be taken into account for the purpose of target rating. The schedule of the Social Counsel operation will be deemed open to public when publicly published by March 1 of the current year; in case of new membership of the Social Counsel - within one month after the approval of the new Social Counsel membership but by October 01, 2019 at the latest;  5) Outcome documents (minutes) approved as per the results of the Social Counsel meetings. The following must be indicated in the outcome document (MoMs): a) date and place of the meeting; b) participants; c) questions discussed; d) decisions taken; e) surname and initials of the official who signed the document (chairman of the Social Counsel or other authorized person). The annexes to the outcome document (MoMs) shall also be posted on a website. The outcome documents (MoMs) approved as per the results of the Social Counsel meetings are advised to be posted in a graphical format. The minutes not containing information on the person who signed them shall not be taken into account for the purpose of target rating.  The Minutes of the Social Counsel Meetings will be deemed open to public when publicly posted within a month since the meeting date. In case of failure to meet this requirement, the target takes up the value of 0 points.  The target takes up a value of 0 point when the restrictions set by the Federal Law No212-FZ dated July 21, 2014, “On the Fundamentals of the Public Control in the Russian Federation” are violated for the individuals who can be the members of the Social Counsels attached to the executive authorities of the RF constituent entities.  The target takes up a value of 0 point and, for the sake of rating, the Social Counsel activity shall not be considered as arranged when less than two meetings of the Social Counsel were held in each half of the year. |  |  |  |
|  | *Yes, the Social Counsel activity was arranged and the records of its operation are available to public* | 2 | 0.5 | 0.5 |
|  | *No, the records of the Social Counsel operation are not available to public; only some records are available to public or the Social Counsel activity was not arranged* | 0 |  |  |
| 9.2 | **Whether the procedures of the Social Counsel formation under the financial authority of the RF constituent entity are public and open?**  Public and open procedures of the Social Counsel formation shall mean, for the sake of rating, such procedures which provide for the following:   1. the requirements (selection criteria) for the candidates to the Social Counsel as set prior to the Social Counsel formation; 2. the sequence of the competitive Social Counsel formation from among the experts independent of the government authorities of the RF constituent entity, the representatives of the social agencies concerned and other individuals as set by the enactment; 3. public availability of the information on the sequence of the Social Counsel formation, the procedure of its formation including the records of the received applications of the candidate members to the Social Counsel and of the competitive selection results confirmed by the minutes of the tender committee;   The target is ranked based on the records of the sequence and procedures of the current Social Counsel formation as of the monitoring date, such records being posted on the official website of the financial authority. Should the provisions of the enactment on the procedure of the Social Counsel formation fail to be practically proven (no open-to-public data on the procedure of the current Social Counsel formation including the records of the received applications of the candidates and the competitive selection results proved by the minutes of the tender committee), the target takes up a value of 0 points. |  |  |  |
|  | *Yes, the procedures of the Social Counsel formation are public and open* | 2 | 0.5 | 0.5 |
|  | *No, the procedures of the Social Counsel formation are not public and open* | 0 |  |  |
|  | **TOTAL for sections 1-9 of the questionnaire (taken into account for compiling the rating for 2019)** | **134** |  |  |
| **10** | Creating the conditions for improving the level of budget data openness in the constituent entity of the Russian Federation The monitoring and evaluation of section 10 targets are appraised in 2019. The obtained results shall not be taken into account when summarizing the rating for 2019 and shall not be made available to the public.  The section targets are intended to evaluate the expected development of the budget data openness in the RF constituent entity in the medium-term perspective.  The online information posted on the budget data website as well as information proactively submitted to NIFI in the established form (as attached) by fiscal authorities of the RF constituent entities by e-mail: [rating@nifi.ru](mailto:rating@nifi.ru) before June 1, 2019 will be used for the target rating. |  |  |  |
| 10.1 | **Does the RF constituent entity plan to ensure openness of budget data?**  The legal act adopted by the government authority of the RF constituent entity containing the records on scheduled activities to improve the level of the budget data openness, their implementation deadlines and expected results shall be taken into account for the purpose of target rating.  The respective legal act shall be made available to the public on the budget data website for the purpose of target rating. |  |  |  |
|  | *Yes, the legal act has been adopted* |  |  |  |
|  | *No, the legal act was not adopted or there is no information available thereon* |  |  |  |
| 10.2 | **Has the constituent entity of the Russian Federation created a permanent mechanism for interaction between state authorities of the RF constituent entity on issues of ensuring the budget data openness?**  The mechanism for interaction between state authorities of the constituent entity of the Russian Federation on issues of ensuring the budget data openness shall be understood as the working group (other coordination advisory body) consisting of members of executive authorities of the RF constituent entity, legislative (representative) authority of the RF constituent entity, control and accounting authority of the RF constituent entity, management body of the state territorial compulsory health insurance fund of the RF constituent entity for the purpose of interaction and coordination of work in the RF constituent entity to ensure the budget data openness.  The legal act or agreement of members shall be taken into account for the purpose of target rating. |  |  |  |
|  | *Yes, it has been created and comprises all above listed members* |  |  |  |
|  | *Yes, it has been created, but does not comprise all of the above listed members* |  |  |  |
|  | *No, it has not been created or there is no information available thereon* |  |  |  |
| 10.3 | **Does the RF constituent entity encourage the activities of local self-governing authorities to ensures the openness of budget data of the municipal entities?**  A regulatory legal act adopted by the supreme executive public authority of the RF constituent entity or the financial institution of the RF constituent entity, containing a mechanism to encourage municipal entities to increase the budget data openness shall be taken into account for the purpose of target rating. The encouragement mechanism shall be understood as the evaluation of the level of budget data openness in municipal entities and compiling the openness rating of municipal entities in the RF constituent entities based on the results of such evaluation and (or) application of competitive procedures to select municipal entities to provide subsidies (grants) to improve the budget openness or to reward for achievements in the field of the budget openness.  The respective legal act shall be made available to the public on the budget data website for the purpose of target rating. |  |  |  |
|  | *Yes, the legal act has been adopted by the supreme executive authority of the RF constituent entity* |  |  |  |
|  | *Yes, the legal act has been adopted by the financial institution of the RF constituent entity* |  |  |  |
|  | *No, the legal act was not adopted or there is no information available thereon* |  |  |  |
| 10.4 | **Are the results of assessment the budget data openness in municipal entities and (or) the results of selection of municipal entities to provide subsidies (grants) to increase budget openness or to reward for achievements in the field of the budget openness available to the public in the RF constituent entity?**  The target will be ranked if the target rating 10.3 takes up the value of 1 or 2 points.  The information shall be made available to the public on the budget data website for the purpose of target rating. Deadlines for publishing of information shall meet those established in the legal act defining the mechanism to encourage the municipal entities to improve the budget data openness. |  |  |  |
|  | *Yes, the results are published regularly.* |  |  |  |
|  | *No, the results are not published or published on occasion* |  |  |  |

Annexes

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Form for presentation of information to evaluate the section 6.1 targets of the procedure for compiling the rating of constituent entities of the Russian Federation by the level of budget data openness in 2019** | | | | | | |
| **Name of the RF constituent entity** | | *please specify the name of the RF constituent entity* | | | | |
| **Information to evaluate the target 6.1 "Whether the intelligible information on the Budget Law for 2019 and 2020/2021 planning period was made available to public online?2** | | | | | | |
| **No.** | **Name of the information distribution channel** | **Name (title) of information, program** | **Date of publishing on the website, release or airdate** | **Issue number** | **Number of copies printed** | **Data source** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** |
| 1 | Budget data website | | | | | |
| 1.1 |  |  |  |  |  |  |
| 1.2 |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| 2 | Print periodicals | | | | | |
| 2.1 |  |  |  |  |  |  |
| 2.2 |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| 3 | Online media | | | | | |
| 3.1 |  |  |  |  |  |  |
| 3.2 |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| 4 | Radio and television programs | | | | | |
| 4.1 |  |  |  |  |  |  |
| 4.2 |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| **Guidelines to fill the form:** | | | | | | |
| Terms and definitions given in the Law of the Russian Federation No. 2124-1 of December 27, 1991 "On  Mass Media" are used. | | | | | | |
| Column 2 shall indicate the name of the web-site, mass media or on-line media. | | | | | | |
| Column 3 shall indicate the name of information proposed for evaluation. | | | | | | |
| Column 4 shall indicate the date of publication of the Citizens' Budgets, other analytical materials for citizens on the budget data website, or the release date or airdate of analytical articles, television and radio programs in the mass media. The date shall be within the calendar period: since the date of signature of the budget law of the RF constituent law for 2019 and for 2020/2021 planning periods till March 31, 2019. | | | | | | |
| Column 5 is mandatory for print periodicals, radio and television programs. | | | | | | |
| Column 6 is mandatory for print periodicals, as well as for Citizens' Budgets published in printed form. | | | | | | |
| Column 7 shall indicate the link (URL) on the Internet, where the information proposed for evaluation is directly posted. If the information is available only in hard copy, an electronic copy of the relevant information shall be attached to the letter, which is also indicated in column 7. | | | | | | |
| If any of the information distribution channels were not used, leave the lines empty. | | | | | | |
| If through any information distribution channel more analytical informational materials were communicated to the public than provided by the form, insert additional lines. | | | | | | |
| Please present the data directly related to the rated target. | | | | | | |
| The target rating will be sensitive only to the analytical information on the budget law of the RF constituent entity for 2019 and 2020/2021 planning period. | | | | | | |
| The same information disseminated through several means shall be taken into account only once for the purpose of target rating, therefore it is enough to indicate one information distribution channel (primary source). | | | | | | |
| News items, announcements, press releases, post releases of events, event comments shall not be considered for the purpose of target rating, so therefore we encourage you: not to include information of this kind in the form. | | | | | | |
|  | | | | | | |
| **Guidelines for submission of information to the NIFI:** | | | | | | |
| The completed form in excel format shall be sent by e-mail to: rating@nifi.ru **before April 15, 2019 at the latest.** | | | | | | |
| Sending an email, please indicate the target number and name of the RF constituent entity in the in the following format: **6.1\_Name of the RF constituent entity** (e.g.: 6.1\_Belgorod region). | | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Form for presentation of information to evaluate the section 6.2 targets of the procedure for compiling the rating of constituent entities of the Russian Federation by the level of budget data openness in 2019** | | | | | | |
| **Name of the RF constituent entity** | | *please specify the name of the RF constituent entity* | | | | |
| **Information to evaluate the target 6.2 "Whether the intelligible information on the Budget Compliance Report of the RF constituent entity for 2018 (based on the data of the annual report) was made available to public? How many information distribution channels were used thereat?** | | | | | | |
| **No.** | **Name of the information distribution channel** | **Name (title) of information, program** | **Date of publishing on the website, release or airdate** | **Issue number** | **Number of copies printed** | **Data source** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** |
| 1 | Budget data website | | | | | |
| 1.1 |  |  |  |  |  |  |
| 1.2 |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| 2 | Print periodicals | | | | | |
| 2.1 |  |  |  |  |  |  |
| 2.2 |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| 3 | Online media | | | | | |
| 3.1 |  |  |  |  |  |  |
| 3.2 |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| 4 | Radio and television programs | | | | | |
| 4.1 |  |  |  |  |  |  |
| 4.2 |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| **Guidelines to fill the form:** | | | | | | |
| Terms and definitions given in the Law of the Russian Federation No. 2124-1 of December 27, 1991 "On  Mass Media" are used. | | | | | | |
| Column 2 shall indicate the name of the web-site, mass media or on-line media. | | | | | | |
| Column 3 shall indicate the name of information proposed for evaluation. | | | | | | |
| Column 4 shall indicate the date of publication of the Citizens' Budgets, other analytical materials for citizens on the budget data website, or the release date or airdate of analytical articles, television and radio programs in the mass media. The date shall be within the calendar period: from April 1 to July 30, 2019. | | | | | | |
| Column 5 is mandatory for print periodicals, radio and television programs. | | | | | | |
| Column 6 is mandatory for print periodicals, as well as for Citizens' Budgets published in printed form. | | | | | | |
| Column 7 shall indicate the link (URL) on the Internet, where the information proposed for evaluation is directly posted. If the information is available only in hard copy, an electronic copy of the relevant information shall be attached to the letter, which is also indicated in column 7. | | | | | | |
| If any of the information distribution channels were not used, leave the lines empty. | | | | | | |
| If through any information distribution channel more analytical informational materials were communicated to the public than provided by the form, insert additional lines. | | | | | | |
| Please present the data directly related to the rated target. | | | | | | |
| Only analytical information on the RF constituent entity's budget compliance for 2018 shall be taken into account for the purpose of target rating. | | | | | | |
| The same information disseminated through several means shall be taken into account only once for the purpose of target rating, therefore it is enough to indicate one information distribution channel (primary source). | | | | | | |
| News items, announcements, press releases, post releases of events, event comments shall not be considered for the purpose of target rating, so therefore we encourage you: not to include information of this kind in the form. | | | | | | |
| Guidelines for submission of information to the NIFI: | | | | | | |
| The completed form in excel format shall be sent by e-mail to: rating@nifi.ru before August 15, 2019 at the latest. | | | | | | |
| Sending an email, please indicate the target number and name of the RF constituent entity in the in the following format: 6.2\_Name of the RF constituent entity (e.g.: 6.2\_Belgorod region). | | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Form for presentation of information to evaluate the section 6.4 targets of the procedure for compiling the rating of constituent entities of the Russian Federation by the level of budget data openness in 2019** | | | | | | |
| **Name of the RF constituent entity** | | *please specify the name of the RF constituent entity* | | | | |
| **Information to evaluate the target 6.4 "Whether the intelligible information on the budget estimates of the RF constituent entity for 2020 and 2021/2022 planning periods was made available to public? How many information distribution channels were used thereat?** | | | | | | |
| **No.** | **Name of the information distribution channel** | **Name (title) of information, program** | **Date of publishing on the website, release or airdate** | **Issue number** | **Number of copies printed** | **Data source** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** |
| 1 | Budget data website | | | | | |
| 1.1 |  |  |  |  |  |  |
| 1.2 |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| 2 | Print periodicals | | | | | |
| 2.1 |  |  |  |  |  |  |
| 2.2 |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| 3 | Online media | | | | | |
| 3.1 |  |  |  |  |  |  |
| 3.2 |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| 4 | Radio and television programs | | | | | |
| 4.1 |  |  |  |  |  |  |
| 4.2 |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| **Guidelines to fill the form:** | | | | | | |
| Terms and definitions given in the Law of the Russian Federation No. 2124-1 of December 27, 1991 "On  Mass Media" are used. | | | | | | |
| Column 2 shall indicate the name of the web-site, mass media or on-line media. | | | | | | |
| Column 3 shall indicate the name of information proposed for evaluation. | | | | | | |
| Column 4 shall indicate the date of publication of the Citizens' Budgets, other analytical materials for citizens on the budget data website, or the release date or airdate of analytical articles, television and radio programs in the mass media. The date shall be within the calendar period: from June 1 to December 1, 2019. | | | | | | |
| Column 5 is mandatory for print periodicals, radio and television programs. | | | | | | |
| Column 6 is mandatory for print periodicals, as well as for Citizens' Budgets published in printed form. | | | | | | |
| Column 7 shall indicate the link (URL) on the Internet, where the information proposed for evaluation is directly posted. If the information is available only in hard copy, an electronic copy of the relevant information shall be attached to the letter, which is also indicated in column 7. | | | | | | |
| If any of the information distribution channels were not used, leave the lines empty. | | | | | | |
| If through any information distribution channel more analytical informational materials were communicated to the public than provided by the form, insert additional lines. | | | | | | |
| Please present the data directly related to the rated target. | | | | | | |
| The target rating will be sensitive only to the analytical information on the budget draft law of the RF constituent entity for 2020 and 2021/2022 planning period. | | | | | | |
| The same information disseminated through several means shall be taken into account only once for the purpose of target rating, therefore it is enough to indicate one information distribution channel (primary source). | | | | | | |
| News items, announcements, press releases, post releases of events, event comments shall not be considered for the purpose of target rating, so therefore we encourage you: not to include information of this kind in the form. | | | | | | |
|  | | | | | | |
| **Guidelines for submission of information to the NIFI:** | | | | | | |
| The completed form in excel format shall be sent by e-mail to: rating@nifi.ru before **December 10, 2019 at the latest.** | | | | | | |
| Sending an email, please indicate the target number and name of the RF constituent entity in the in the following format: **6.4\_Name of the RF constituent entity** (e.g.: 6.4\_Belgorod region). | | | | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Form for presentation of information to evaluate the section 10 targets of the procedure for compiling the rating of constituent entities of the Russian Federation by the level of budget data openness in 2019 for the purpose of appraisal.** | | | |
| **Name of the RF constituent entity** | | *please specify the name of the RF constituent entity* |  |
| **Information to evaluate the targets of section 10 “Creating conditions to increase the level of budget data openness in the RF constituent entity”** | | | |
| **No.** | **Questionnaire criterion** | **Information for submission** | **Information provided** |
| **1** | **2** | **3** | **4** |
| 10.1 | Does the RF constituent entity plan to ensure openness of budget data? | Specify the details of the regulatory legal act containing information on measures planned in the RF constituent entity to increase the level of budget data openness, the implementation deadlines and expected results, as well as the URL address on the Internet, where the document is posted |  |
| 10.2 | Has the RF constituent entity created a permanent mechanism for interaction between state authorities of the RF constituent entity on issues of ensuring the budget data openness? | *If a legal act has been adopted:* specify the details of the regulatory legal act confirming the creation of interaction mechanism for the state authorities of the RF constituent entity on issues of ensuring the budget data openness, as well as the Internet address where the document is posted |  |
| *If an agreement is signed:* specify the parties to the agreement, attach a copy of the agreement to the letter |  |
| 10.3 | Has the supreme executive public authority of the RF constituent entity or the financial institution of the RF constituent entity adopted a regulatory legal act containing a mechanism to encourage municipal entities to increase the budget data openness? | Specify the details of the regulatory legal act establishing a mechanism to encourage municipal entities to increase the budget data openness, as well as the Internet address where the document is posted |  |
| **No.** | **Questionnaire criterion** | **Information for submission** | **Information provided** |
| 10.4 | Are the results of assessment the budget data openness in municipal entities and (or) the results of selection of municipal entities to provide subsidies (grants) to increase budget openness or to reward for achievements in the field of the budget openness available to the public in the RF constituent entity? | Provide a link to the Internet address where the results are posted |  |
| **Guidelines to fill the form:** | | | |
| If the event is absent, put a dash in column 4 or leave it blank. | | | |
| Please present the data directly related to the rated target. Requirements for assessment of relevant targets are contained in the questionnaire for compiling the rating of the RF constituent entities by the level of budget data openness in 2019. | | | |
| **Guidelines for submission of information to the NIFI:** | | | |
| The completed form in excel format shall be sent by e-mail to: **rating@nifi.ru** before June 1, 2019 at the latest. | | | |
| Sending an email, please indicate the section number and name of the RF constituent entity in the in the following format: **10\_Name of the RF constituent entity** (e.g.: 10\_Belgorod region). | | | |

1. International Budget Partnership. Open Budget Survey [Electronic resource]. – Available at: [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey). [↑](#footnote-ref-1)
2. Financial Research Institute. Methodology guidelines on the budget data openness of the Russian Federation constituent entities [Electronic resource]. – Available at: [www.nifi.ru/ru/rating](http://www.nifi.ru/ru/rating). [↑](#footnote-ref-2)
3. Financial Research Institute. Methodology guidelines on the budget data openness of the Russian Federation constituent entities [Electronic resource]. – Available at: [www.nifi.ru/ru/rating](http://www.nifi.ru/ru/rating). [↑](#footnote-ref-3)