Federal State Budget-Funded Institution "Financial Research Institute" (NIFI)

**Procedure**

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

**by the level of budget data openness**

**in 2018**

Moscow, 2018

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JEL H70

Starting from 2015, the procedure of compiling the rating of the Russian Federation constituent territories by the level of budget data openness has been annually developed by the Federal State Budget-funded Institution “Financial Research Institute” (NIFI) under the order of the Russian Federation Ministry for Finance. The procedure is designated to evaluate the level of budget openness for the Russian Federation constituent entities. Such an evaluation results in compiling the ranking of the Russian Federation constituent entities by the budget data openness.

The 2018 ranking compiled on the basis of the "Procedure of compiling the rating of the Russian Federation constituent territories by the level of budget data openness in 2018" is planned to be released in February 2019.

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# Definitions

Terms and definitions used for the purpose of compiling the rating of the Russian Federation constituent territories

Open Budget, Open Budget Data means 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 Ranking of the Russian Federation Constituent Entities means ranking of the Russian Federation constituent entities based on the results of the budget openness evaluation in accordance with the Procedure for budget openness ranking 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.

Online 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 the issue of a user concern.

Documentation Package means all the 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 as not expressly specifying in the questionnaire);

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

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

К3 is a decreasing factor applied in the ranking data evaluation in case of the late access to budget data;

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

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

NIFI means Federal State Budget-funded Institution "Financial Research Institute";

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

Procedure of the budget openness ranking 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 ranking 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 ranking information including the procedure, benchmarks and indicators evaluation are open to public. Refer for the information to [NIFI](http://www.nifi.ru/ru/rating/2016/methodology2016.html) website (since 2015) and to the “State Management” ([Gosmanagement](http://gosman.ru/?news=30139)) online 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 ranking 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 online. 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 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, and comparable, with no internal and inter-period contradictions. Major reviews of the previous budget statistics shall be explained.

**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 ranking deadlines are established based on the stages of budgeting process in accordance with the stage deadlines set by Russian Federation budgetary legislation.

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

| No. | Item of evaluation | Monitoring and ranking deadlines |
| --- | --- | --- |
|
| 1 | Original approved budget | February-May of 2018. |
| 2 | Amendments to the Budget Law | March-December of 2018, January of 2019. |
| 3 | Interim budget compliance report | May-December of 2018, January of 2019. |
| 4 | Annual budget compliance report | May-November of 2018. |
| 5 | Budget estimates and materials to it | October-December of 2018, January of 2019. |
| 6 | Budget for Citizens | April-December of 2018, January of 2019. |
| 7 | Fiscal control | April-December of 2018, January of 2019. |
| 8 | Public information on activities of government agencies of the Russian Federation constituent entity. | April-June of 2018. |
| 9 | Management of Social Counsel activities | April-December of 2018, January of 2019. |
|  | Final ranking (consolidated data) | January-February of 2019. |

# Monitoring and ranking procedure

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

Requirements to the deadlines of the budget data public release as specified in [Table 2](#_Таблица_2_-) hereof are applied for the purpose of ranking. In case of budget data release behind the satisfactory 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 ranking indicators:

K1 in case of difficult budget data search;

К2in case of budget data presentation without crosslinks and (or) data presentation in the form or formats impeding their search and (or) re-use;

К3 in case of late provision of access to budget data.

The questionnaire has the values of specific factors for the indicators evaluated with the decreasing factors. Practices of decreasing factors are shown in [Table 3](#_Таблица_3_-) hereof.

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

The ranking shall be summarized for each evaluation item and for all evaluation items in general (consolidated data). 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.

Item ranking and all-item ranking (consolidated data) shall be online published on the website of [NIFI](http://www.nifi.ru/ru/rating/2016/methodology2016.html) and in “State Management” ([Gosmanagement](http://gosman.ru/?news=30139)) online magazine.

Intercommunication with Russian Federation constituent entities as regards the ranking to the e-mail address: rating@nifi.ru.

# Best practice library

The best practice library is built up when ranking in order to classify the Russian Federation entities’ positive experience in the budget data transparency, to inform regional and local authorities and other users concerned thereof. 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 ranking in case of its example being entered into the best practice library.

# Ranking data sources

Ranking data sources are:

Online documentation and materials:

on budget data websites of Russian Federation constituent entities;

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

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

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 Russian Federation constituent entities to NIFI.

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 citizen’s budget data posting - 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's sections. Information on the exact data sources used for evaluation of specific indicators is given in comments to indicators or to the questionnaire's 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.

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

All the online 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, crosslinks 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 online 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 same subject are duplicated 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.

# Online publishing of documentation and materials as a package

Documentation package means all-in publishing of information in one website section. Crosslinked 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.

# Crosslinking of documentation and materials

It is recommended to crosslink the documentation with many appendices or consisting of several parts 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.

Crosslinking 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 crosslink the documentation packages (for instance, budget estimates and materials thereto) as well as any complex documentation consisting of several parts (for instance, Draft Budget Law). If there are no crosslinks (also no titles of crosslinked elements addressing their contents), the respective indicator rating shall be subject to the decreasing factor resulting from the data publishing with no crosslinks and (or) data presentation in the form or formats impeding their re-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 data (including calculations) as well as intelligent search of specific 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 allowed or recommended to be published in graphical formats.

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, then the decreasing factor resulting from the data publishing with no crosslinks and (or) in form or formats impeding their search and (or) reuse (except for documentation which is allowed or 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 2](#_Сроки_размещения_данных,) shows data release deadlines for the ranking. When evaluating the ranking indicators:

indicator rating remains unchanged if it complies with the respective practice of the budget data release deadlines (also when one deadline is specified for the good and satisfactory practice);

In case of failure to comply with the good practice, but when the budget data release deadlines comply with the satisfactory practice, then the indicator rating shall be subject to the decreasing factor due to the late access to the budget data;

In case of budget data release behind the satisfactory practice deadlines, such data shall not be deemed as open to public and indicator rating takes on a value of zero points (also when one deadline is specified for the good and satisfactory practice).

### **Table 2** shows deadlines of the ranking data release.

| No. | Document | Good practice | Satisfactory practice |
| --- | --- | --- | --- |
|  | **Budget Law** |
| 1 | Budget Law (original approved) | Within ten working days from the Law effective date  | Two months from the Law effective date at the latest  |
| 2 | Updated Budget Law as amended | Within a month from the effective date of the Law on Amendments to the Budget Law | Three months from the effective date of the Law on Amendments to the Budget Law at the latest |
|  | **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 in ten working days prior to the Draft Law review by a legislative authority | By the date of the Draft Law review by a legislative authority at the latest |
| 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  | Two months from the Law effective date at the latest |
|  | **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  | Two months upon completion of accounting period at the latest | Three months upon completion of accounting period at the latest |
| 8 | Findings of the tax relieves’ efficiency assessment for 2017 | By September 01, 2018 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 Budget Compliance Draft Law introduction into a legislative authority and by the 7th of June current year at the latest as well as minimum in ten working days prior to the Draft Law review by a legislative authority | By the date of the Draft Law review by a legislative authority and by the 30th of June current year at the latest |
| 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 | 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 | Two months 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, by the 7th of November current year at the latest as well as minimum in ten working days prior to the Draft Law review by a legislative authority in the first reading.  | By the date of the Draft Law review by a legislative authority and by the 1st of December current year at the latest |
| 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 2018 and planning period of 2019/2020 | To be posted on a website before March 31, 2018 |
| 17 | Intelligible public information on annual accounts of the RF constituent entity in 2017 | Information to be posted on a website or released (broadcast) from April 1 to July 30, 2018 |
| 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, 2018 |
|  | **Fiscal control** |
| 19 | Annual Plan of Control Activities  | Before April 1 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 April 1 current year  |
| 23 | Accounts (information on performance and use of property, annual accounts) | Before June 1 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, 2017. |
| 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 5 working days 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 | No later than a day before the Activity |

# Application of decreasing factors

[Table 3](#_Сроки_размещения_данных,) shows applications of decreasing factors when evaluating the rating targets. The Questionnaire specifies the evaluated rating targets the decreasing factors will be applied to (the value of the decreasing factor is given for the respective item).

### **Table 3** - Application of decreasing factors when evaluating the rating targets.

| The decreasing factors applied when evaluating the rating targets: | Application cases |
| --- | --- |
| Identification  | 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 or on different budget data websites.Documentation and materials of the same subject but of different tenor are duplicated in 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.In order to calculate the total grants-in-aid and subventions to local budget, one shall select the respective expenses by the types of expenses of Budget Expenditures Classification or by the types of expenses of Budget Expenditures Classification and titles of the special-purpose items (for items 1.5, 5.11, 5.12 of the questionnaire).Inter-budget transfers are not grouped (posting sequence is disregarded) by their type (allowances, grants-in-aid, subventions and other inter-budget transfers). Inter-budget transfers may be grouped with detailed specification of government-sponsored programs or chief controllers of budgetary funds (for items 3.5, 4.8, 5.11, 5.12 of the questionnaire).Information on a control activity or on decisions and measure taken under the introduced audit summaries and remedial action orders contains no substantiation of such control activity and no data on its execution time (for items 7.3, 7.4 of the questionnaire). |
| К2 | Decreasing factor applied in case of budget data presentation without crosslinks and (or) in form or formats impeding their search and (or) re-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 do not address the document tenor or do not correspond to it (also when an enactment has no number and passage date and legal wording has a “draft” notice). Budget data are posted only graphically (except for the cases given in the questionnaire when documentation may or is advised to be posted in a graphical format).Budget data posting format fails to provide the possibility of their saving on users’ hardware.Each page needs to be opened individually in order to view multipage (5 and more) documents. |
| К3 | Decreasing factor applied in case of the late access to budget data  | 0.5 | Data posting in satisfactory-practice deadlines as per the information of [Table 2.](#_Сроки_размещения_данных,) |

# Questionnaire for the budget transparency ranking of the constituent entities of the Russian Federation in 2018

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 ranking 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 | К3 |
| **1** | Original approved budget The original Budget Law of the RF constituent entity for 2018 and 2019/2020 planning periods 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 2018 and 2019/2020 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 ranking, the Budget Law release to public within ten working days from its passage date. In case of failure to meet this requirement, the late-release decreasing factor shall be applied to the target rating. The Budget Law will be deemed open to public when posted on the budget data website no later than two months after 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 | 0.5 |
|  | *No, not posted within the established deadlines* | 0 |  |  |  |
| 1.2  | **Does the Budget Law contain the supplement on expected revenues in 2018 with revenue types?**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 2018?** |  |  |  |  |
|  | *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 2018?**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 2018.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 2018 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 2018)?**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. Total allowances to local budgets in 2018 are calculated by the following means (the sequence is given by priority):* 1. records of total allowances to local budgets in 2018. Such information is expressly written in the Budget Law narrative and (or) supplements thereto.
	2. calculation of expenditures under the departmental structure with expenditure types 520 or 521 and 522 being applied;
	3. calculation of expenditures under the departmental structure with expenditure type 500 and titles of the respective special-purpose items being applied.

When options 2 and 3 are used to calculate total allowances, then the difficult-search decreasing factor is applied. When option 3 is used to calculate total allowances and titles of the special-purpose items do not allow determining the type of the inter-budget transfer, then the target takes up a value of 0 point as its calculation is impossible.If local budget allowances are not scheduled in 2018 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 2018 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 impossible to calculate the target* | 0 |  |  |  |
| **2**  | Amendments to the Budget LawTransparency rating of the budget data related to amendments to the Budget Law of the RF constituent entity in 2018 and 2019/2020 planning periods. If no Law of Amendments to the Budget Law for 2018 and 2019/2020 planning periods will be adopted in the RF constituent entity as of January 01, 2019, 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 2018 and 2019/2020 planning periods are posted on a website of a legislative body or on the budget data website?** The good ranking 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 late-release decreasing factor shall be applied to the target rating. The Draft Law on Amendments to the Budget Law and materials thereto will be deemed open to public when published by the date of the respective Draft Law consideration by the legislative body at the latest. In case of failure to meet this requirement, the target takes up the value of 0 points.Target ranking requires publishing of all RF Draft Laws on Amendments to the Budget Law for 2018 and 2019/2020 planning period.  |   |   |  |   |
|   | *Yes, published*  | 2 | 0.5 | 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 2018 and 2019/2020 planning period 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. Timeframes complying with the good and satisfactory practice as set for the target 2.1 will be used for ranking.Explanatory notes to all RF Draft Laws on Amendments to the Budget Law for 2018 and 2019/2020 planning period are required for the target ranking.  |   |   |  |   |
|  | *Yes, contain*  | 2 | 0.5 | 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 2018 and 2019/2020 planning period 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. Both good and satisfactory 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. Conclusions to all RF Draft Laws on Amendments to the Budget Law for 2018 and 2019/2020 planning period are required for the target ranking. 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 2018 and 2019/2020 planning periods are public posted on the budget data website?**Good practice means, for the sake of ranking, 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 late-release decreasing factor shall be applied to the target rating. The Laws on Amendments to the Budget Law will be deemed open to public when posted on the budget data website no later than two months 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 ranking requires publishing of all Laws on Amendments to the Budget Law for 2018 and 2019/2020 planning period. |   |   |  |   |
|   | *Yes, published* | 2 | 0.5 | 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 2018 and 2019/2020 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 ranking, 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 late-release decreasing factor shall be applied to the target rating. The updated Budget Law will be deemed open to public when posted on the budget data website no later than three months 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 | 0.5 |
|  | *No, not published within the established deadlines or published on occasion* | 0 |  |  |  |
| **3**  | Interim budget compliance reportRating of the public availability of the following on the budget data website of the RF constituent entity: a) reports on compliance of the entity’s budget in the first quarter, half-year and nine months of 2018 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; b) information on efficiency assessment for the tax relieves granted under decisions of government authorities of the RF constituent entities in 2017.For the sake of the section targets’ ranking (except for targets 3.1 and 3.12), good practice means public release of the respective information no later than two months from the fiscal period completion. In case of failure to meet this requirement, the late-release decreasing factor shall be applied to the target rating. The respective information will be deemed open to public when posted on the budget data website 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. | **24** |  |  |  |
| 3.1  | **Whether the reports on compliance of the RF constituent entity’s budget in the first quarter, half-year and nine months of 2018 as approved by the supreme government body of the RF entity are publicly posted on a budget data website of the RF entity?**Official documentation approved by the supreme government body of the RF constituent entity as per Part 5 of Article 264.2 of RF Budget Code are taken into account for the target rating. Other documents and materials are not taken into account for the target rating. Published information shall obligatory contain: 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).Both good and satisfactory practice means, for the sake of rating, public release of reports of the RF constituent entity on the budget compliance in the first quarter, half-year and nine months of 2018 as approved by the supreme government body of the RF constituent entity 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.  |   |   |  |   |
|  | *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 2018 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 | 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 2018 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 | 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 2018 versus the target values for the respective period (fiscal year) was published?** |  |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 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 2018 versus the target values for the respective period (fiscal year) was published?**Target ranking requires the records of inter-budget transfers from the RF constituent entity budget to municipal entities in the accounting period with detailed specification of their types and intended purpose as divided up 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 | 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 2018 and as of April 01, 2018, July 01, 2018, October 01, 2018 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 | 0.5 |
|  | *Yes, published but containing no information on the debt types* | 1 | 0.5 | 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 2018 versus the respective period of the previous 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 | 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 2018 versus the respective period of the previous year was published?** |  |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 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 2018 versus the respective period of the previous year was published?** |  |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 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 2018 versus the respective period of the previous 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 | 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 2018 versus the respective period of the previous year was published?** |  |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 0.5 | 0.5 |
|  | *No, not published within the established deadlines or published irregularly, or not complying with the requirements* | 0 |  |  |  |
| 3.12 | **Whether the results of efficiency assessment for tax relieves granted under decisions of government authorities of the RF constituent entity in 2017 were published and sent to the legislative body of the RF entity?**Availability of results of the annual efficiency assessment for granted (planned) tax relieves and tax rates established by legislative (representative) bodies of the RF constituent entity in accordance with the procedure approved by the regulatory legal Law of the RF constituent entity, such results being submitted to the legislative body of the RF constituent entity, is one of the indicators for local fiscal management control as per the Order of the Russia’s Ministry for Finance No 552 dd. December 3, 2010, “On the Procedure of local fiscal management monitoring and control” (target 1.4). In accordance with RF Government Decree No1701 dd.December 30, 2017 “Concerning agreements on the measures of social and economic development and public finances repair in the RF constituent entities”, obligations of the RF constituent entity which receives equalization transfers shall be listed in the Agreement on such measures of social and economic development and public finances repair in the RF constituent entity and include the following: a) assessment of tax relief efficiency (reduced tax rates) by August 1, 2018, such tax relieves being granted by government authorities of the RF constituent entity and local self-governing authorities in accordance with Recommendations of Russia’s Ministry of Finance; b) submittal of the results of such efficiency assessment of tax relieves (reduced tax rates) to Russia’s Ministry of Finance by August 15, 2018, such tax relieves being granted by government authorities of the RF constituent entity and local self-governing authorities.Target ranking will be sensitive to the online information posted on the budget data website of the RF constituent entity or available from this website through a link (if tax relieves’ efficiency is assessed not by a fiscal body, but by another executive authority of the RF constituent entity). The target rating will be sensitive to the information which comply with the following requirements:1. The published data shall contain information on details of regulatory legal Law of the RF constituent entity whereby the tax relieves’ efficiency was assessed. Such regulatory legal Law shall be available to public or published together with the assessment results as documentation package.
2. The tax relieves’ efficiency was assessed in compliance with the procedure established by the regulatory legal Law of the RF constituent entity. The results are available to public and allow control and (or) confirmation of the assessment performed. Public availability of merely conclusions on efficiency or non-efficiency of a tax relief is not enough for the target ranking.
3. Results of efficiency assessment of tax relieves granted under decisions of the government authorities of the RF constituent entity are submitted to the legislative authority of RF constituent entity. Information thereon shall be sent via email to NIFI address rating@nifi.ru as a copy of enactment or official letter or shall be posted on a website in documentation package together with results of tax relieves’ efficiency assessment by September 01, 2018 at the latest.

In case of failure to meet these requirements, the target takes up the value of 0 point.Information on tax relieves’ efficiency assessment for 2017 will be deemed open to public when posted on the budget data website of the RF constituent entity by September 01, 2018 at the latest. In case of failure to meet this requirement, the target takes up the value of 0 points. |  |  |  |  |
|  | *Yes, available to public and sent to legislative authority* | 2 | 0.5 | 0.5 |  |
|  | *No, not published and (or) sent to legislative authority, does not comply with other requirements* | 0 |  |  |  |
| **4**  | Annual budget compliance reportTargets of this section will be rated against the Annual Budget Compliance Report for 2017. 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 of the RF constituent entity. The good practice, for the sake of ranking, 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 by the 7th of June current year at the latest as well as minimum in ten working days prior to the Draft Law review by a legislative authority. In case of failure to meet these requirements, the late-release decreasing factor shall be applied to the respective target rating. 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) will be deemed open when made available to public no later than the date of the Draft Law review by a legislative authority and by June 30 current year at the latest. 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 and by June 30 current year at the latest shall be deemed both good and satisfactory practice for the conclusion of an agency of external government financial control and for the outcome document (MoMs) of Public Hearings on the annual report. In case of failure to meet these requirements, the respective targets take up the value of 0 point. | **26** |  |  |  |
| 4.1  | **Whether the Budget Compliance Draft Law for 2017 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 | 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 2017 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 | 0.5 |
|  | *No, not available within the established deadlines or available partially* | 0 |  |  |  |
| 4.3  | **Do the materials to Budget Compliance Draft Law for 2017 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 | 0.5 |
|  | *No, not available within the established deadlines or available partially* | 0 |  |  |  |
| 4.4  | **Do the materials to Budget Compliance Draft Law for 2017 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 ranking 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 ranking. 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 ranking when such difference makes 5% and over both upward and downward the initial approved (set) value.  |   |   |  |   |
|  | *Yes, contain*  | 2 | 0.5 | 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 2017 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 ranking 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 | 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 2017 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 ranking 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 | 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 2017 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 ranking 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 ranking. 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 | 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 2017 contain records of the actual expenditures for inter-budget transfers from the RF entity’s budget to municipal budgets 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 | 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 2017 contain the records of the external and domestic public debt (if any) divided by the types as of the beginning and end of 2017 as well as the records of the public debt limitations being followed in 2017, such limitations being established by the Budget Law for 2017 and 2018/2019 planning periods and also the information on fulfillment of obligations set in agreements on the public budget loans being granted from the federal budget to budgets of the RF entities (if such agreements were concluded)?**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 2017;
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 2017 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 2017, such limitations being approved (set) by the Budget Law;
5. information on fulfillment of obligations set in agreements on the public budget loans being granted from the federal budget to budgets of the RF entities (with due account of additional agreements on restructuring of the above budget loans as concluded by the RF constituent entity and Russia’s Ministry of Finance), if such agreements were concluded.

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 2017 is stated in the Budget Law for 2017 and 2018/2019 planning period, then the target takes up a value of 0 point. |  |  |  |  |
|  | *Yes, contain*  | 2 | 0.5 | 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 2017 contain records of the changes made to the Budget Law for 2017 and 2018/2019 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. 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 2017 and 2018/2019 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 point.  |  |  |  |  |
|  | *Yes, contain or Laws on Amendments to the Budget Law were not adopted* | 2 | 0.5 | 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 2017 contain a conclusion of the agency of external state fiscal control to the annual budget compliance report of the RF entity for 2017?**An official document signed by the authorized officer or approved by a collective entity is taken into account when ranking 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 2017 were held in the RF entity according to the Federal act? Do the materials to Budget Compliance Draft Law for 2017 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 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 ranking the target, account must be taken of the outcome document (MoMs) resulting from the Public Hearings on the Annual Budget Compliance Report for 2017 being published as part of materials to Budget Compliance Draft Law for 2017 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 of the RF constituent entity. The outcome document (MoMs) resulting from Public Hearings is recommended to be published in a graphical format. |  |  |  |  |
|  | *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 2017*  | 2 | 0.5 |  | 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 2017* | 1 | 0.5 |  | 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 2017.* | 0 |  |  |  |
| 4.13 | **Whether the Budget Compliance Law for 2017 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 ranking, 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 late-release decreasing factor shall be applied to the target rating. The Budget Compliance Law for the fiscal year will be deemed open to public when posted on the budget data website no later than two months from the date of the respective Law adoption and by October 1 of the current year at the latest. In case of failure to meet this requirement, the target takes up the value of 0 points.  |  |  |  |  |
|  | *Yes, published* | 2 | 0.5 | 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 itBudget estimates of the RF constituent entity for 2019 and 2020/2021 planning periods will be evaluated.Rating of the section targets is sensitive to the public documentation package posted on the website of the RF entity legislative authority or on the budget data website of the RF constituent entity. The good practice, for the sake of ranking, 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 (MoMs) of Public Hearings on budget estimates) within five working days from the date of the Budget Draft Law introduction into a legislative authority and by the 7th of November current year at the latest as well as minimum in ten working days prior to the Draft Law review by a legislative authority in the first reading. In case of failure to meet these requirements, the late-release decreasing factor shall be applied to the respective target rating. Budget estimates and materials thereto (except for the Budget Draft Law conclusion of the agency of external state financial control and Minutes of Public Hearings on budget estimates) will be deemed open when made available to public no later than the date of the Draft Law review by a legislative authority in the first reading and by December 1 current year at the latest. 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 and by December 1 current year at the latest shall be deemed both good and satisfactory practice for the Budget Draft Law conclusion of an agency of external government financial control and for the outcome document (MoMs) of Public Hearings on the budget estimates. In case of failure to meet these requirements, the respective targets take up the value of 0 point. | **32** |  |  |  |
| 5.1  | **Whether the Budget Draft Law for 2019 and 2020/2021 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 | 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 ranking 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 2017 year (rating for the Gross Regional Product), rating for the current 2018 year and a forecast for 2019-2020. 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 | 0.5 |
|  | *Yes, contain, but only part of the advised indicators is included in the forecast (but minimum three)* | 1 | 0.5 | 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 Regional Compulsory Medical Insurance Fund for 2019 and 2020/2021 planning periods?**The below information shall be provided for the target ranking:1. total revenue, total expenditures, consolidated budget gap (surplus) in the RF constituent entity (except for inter-budget transfers);
2. total revenue, including 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 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 non-repayable receipts from other budgets of the budgetary system, total expenditures, budget gap (surplus) for the Regional Compulsory Medical Insurance Fund.

The target will be ranked on availability of actual data for 2017, forecast for 2018, forecast for 2019 and for 2020/2021 planning period.  |   |  |   |   |
|   | *Yes, contain* | 2 | 0.5 | 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 2019 and 2020/2021 planning period versus the scheduled budget compliance in 2018 (evaluation of the current fiscal year) and the report for 2017 (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 | 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 2019 and 2020/2021 planning period versus the scheduled budget compliance in 2018 (evaluation of the current fiscal year) and the report for 2017 (accounting fiscal year)?** |   |  |   |   |
|   | *Yes, contain*  | 2 | 0.5 | 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 2019 and 2020/2021 planning period versus the scheduled budget compliance in 2018 (evaluation of the current fiscal year) and the report for 2017 (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 2019 and 2020/2021 planning periods will be taken into account when ranking 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 | 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 2019 and 2020/2021 planning period as well as the records of the scheduled amount of fiscal support versus the scheduled compliance in 2018 (evaluation of the current fiscal year) and the report for 2017 (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 ranking 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 2017, evaluation (scheduled compliance) for 2018 and forecasts for 2019 and 2020/2021 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 | 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 2019 and 2020/2021 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 Law of the government authorities of the RF constituent entity with the same breakdown by statutory preferences and categories of tax payers. If individual tax relieves established by Law of the government authorities 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.
3. Records shall contain the actual data for the accounting 2017 years, assessment for the current 2018 year and assessment for 2019 and 2020/2021 planning period.

In case of failure to meet these requirements, the target takes up the value of 0 point. |   |  |   |   |
|   | *Yes, contain*  | 2 | 0.5 | 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 the procedure and calculations for distribution of equalization transfers to municipal areas (urban districts) for 2019 and 2020/2021 planning period?**The target rating will be sensitive to the information which comply with the following requirements:1. The calculations are executed with due compliance with the procedure approved by the Law in the RF constituent entity.
2. Publication of initial data and calculations of the Ability to Pay Index, Index of Budget Expenses and Equalization Transfers to municipal areas and city districts. If the published initial data are not adequate for calculations in accordance with the approved procedure and (or) if only individual items were calculated, then the target takes up the value of 0 point.
3. Initial data and calculations are presented for 2019 and 2020/2021 planning periods.

In case of failure to meet these requirements, the target takes up the value of 0 point.The target is not rated for federal cities and the maximum rating is adjusted. |   |  |   |   |
|   | *Yes, contain*  | 2 | 0.5 | 0.5 | 0.5 |
|   | *No, do not contain or do not correspond to the requirements* | 0 |  |   |   |
| 5.10 | **Do the materials to budget estimates contain the procedure and calculations for distribution of equalization transfers to settlements (intra-city districts) for 2019 and 2020/2021 planning period?**The target rating will be sensitive to the information which comply with the following requirements:1. The calculations are executed with due compliance with the procedure approved by the Law in the RF constituent entity.
2. The calculations include details (number, date and title) of the Law in the RF constituent entity, such Law approving the procedure for distribution of equalization transfers to settlements (intra-city districts).
3. The calculations include initial data and results of the transfers distribution between municipal entities. If the published initial data are not adequate for calculations in accordance with the approved procedure and (or) if individual items were calculated, then the target takes up the value of 0 point.
4. Initial data and calculations are presented for 2019 and 2020/2021 planning periods.

In case of failure to meet these requirements, the target takes up the value of 0 point.The target is not rated for the RF constituent entities where local self-governing authorities of municipal areas (urban districts with intra-city division) are given the powers of a government authority of the RF constituent entities as regards the calculation and granting to the budgets of urban and rural settlements (intra-city districts) from the budgets of the RF constituent entities. The maximum rating is adjusted. |  |  |  |  |
|  | *Yes, contain*  | 2 | 0.5 | 0.5 | 0.5 |
|  | *No, do not contain or do not correspond to the requirements* | 0 |  |   |   |
| 5.11  | **What is the ratio of allowances to local budgets as foreseen under the Budget Draft Law for 2019 which formal procedures (draft procedures) and procedure-dependent calculations of allowances to be distributed between municipal entities are included into the materials to the budget estimates?**The target rating is sensitive to the allowances which data are published in accordance with the following:1. The procedure (draft procedure) of the distribution of allowances between municipal entities is published as part of the materials to the Budget Draft Law.
2. Allowances are distributed in accordance with the same procedure for all municipal entities. Allowances which are specially scheduled for the individual municipal entities are not taken into account when ranking the target.
3. The Allowance Distribution Procedure is a formal procedure of the fund distribution that is a calculation with strict conformance to the set rules which is executed based on the public and auditable initial data. If the initial data (and their part) applied in the distribution of allowances are calculated under a non-transparent (unauditable) procedure or under the direct counting method, such allowance is not taken into account when ranking the target.
4. The calculation includes initial data and results of the allowances distribution between municipal entities. If the published initial data are not adequate for the calculation in accordance with the procedure (draft procedure) and (or) if only individual items were calculated, then such allowance is not taken into account when ranking the target.

In case of failure to meet these requirements, the target takes up the value of 0 point.If the records on procedures and calculations of allowances by municipal entities are not separated in the documentation package from the similar records on other types of inter-budget transfers (the sequence is violated), then the difficult-search decreasing factor shall be applied to the target rating (without prejudice to other decreasing factor applications). Allowances may be grouped with detailed specification of government-sponsored programs or chief controllers of budgetary funds.Total allowances to local budgets in 2019 are calculated by the following means (the sequence is given by priority):* 1. records of total allowances to local budgets in 2019. Such information is expressly written in the Budget Draft Law narrative and (or) supplements thereto;
	2. calculation of expenditures under the departmental structure with expenditure types 520 or 521 and 522 being applied;
	3. calculation of expenditures under the departmental structure with expenditure type 500 and titles of the respective special-purpose items being applied.

When options 2 and 3 are used to calculate total allowances, then the difficult-search decreasing factor is applied. When option 3 is used to calculate total allowances and titles of the special-purpose items do not allow determining the type of the inter-budget transfer, then the target takes up a value of 0 point as its calculation is impossible.If allowances to municipal entities are not scheduled in 2019 as per the Budget Draft Law of the RF constituent entity (except for cities with federal status), then the target takes up a value of 0 point. If allowances to municipal entities are not scheduled in 2019 as per the Budget Draft Law of a federal city, the target of the respective RF constituent entity is not rated and the maximum rating shall be adjusted. |   |  |   |   |
|   | *Yes, available for 75% and more of the total local allowances as foreseen by the budget estimates for 2019* | 2 | 0.5 | 0.5 | 0.5 |
|   | *Yes, available for 50% and more of the total local allowances as foreseen by the budget estimates for 2019* | 1 | 0.5 | 0.5 | 0.5 |
|   | *No, not available within the established deadlines or available less than 50% of the total local allowances as foreseen by the budget estimates for 2019, or the target cannot be calculated* | 0 |  |   |   |
| 5.12 | **What is the ratio of grants-in-aid to local budgets as foreseen under the Budget Draft Law for 2019 which calculations of the grants-in-aid to be distributed between municipal entities in accordance with the formal procedures approved by acts of the RF constituent entity are included into the materials to the budget estimates?**The target rating is sensitive to the grants-in-aid which data are published in accordance with the following:1. Grants-in-aid are distributed to municipal entities in accordance with the same procedure approved by the Law of the RF constituent entity between all municipal entities of the RF constituent entity which local self-government authorities exercise specific government powers granted to them.
2. The calculation of grants-in-aid distributed to municipal entities shall contain details (number, date and title) of the Law of the RF constituent entity which approves the procedure of the respective grant-in-aid distribution.
3. The Granting Procedure is a formal procedure of the fund distribution pro rata the population (individual social groups), consumers of the relevant public (municipal) services, other indicators and with due account of the standard budget appropriations for execution of the relevant obligations as well as intrinsic conditions influencing the cost of public (municipal) services in municipal entities.
4. The calculation includes the initial data and the results of a grant-in-aid distribution between all municipal entities which local self-government authorities exercise the individual government powers granted to them. If the published initial data are not adequate for the calculation in accordance with the procedure approved by the Law of the RF constituent entity and (or) if only individual items were calculated, then such grant-in-aid is not taken into account when ranking the target.

In case of failure to meet these requirements, the target takes up the value of 0 point.If the records on procedures and calculations of grants-in-aid by municipal entities are not separated in the documentation package from the similar records on other types of inter-budget transfers (the sequence is violated), then the difficult-search decreasing factor shall be applied to the target rating (without prejudice to other decreasing factor applications). Grants-in-aid may be grouped with detailed specification of government-sponsored programs or chief controllers of budgetary funds.Total grants-in-aid to local budgets in 2019 are calculated by the following means (the sequence is given by priority):* 1. records of total grants-in-aid to local budgets in 2019 are applied. Such information is expressly written in the Budget Draft Law narrative and (or) supplements thereto;
	2. calculation of expenditures under the departmental structure with expenditure types 530 being applied;
	3. calculation of expenditures under the departmental structure with expenditure type 500 and titles of the respective special-purpose items being applied.

When options 2 and 3 are used to calculate total grants-in-aid, then the difficult-search decreasing factor is applied. When option 3 is used to calculate total allowances and titles of the special-purpose items do not allow determining the type of the inter-budget transfer, then the target takes up a value of 0 point as its calculation is impossible.If grants-in-aid to municipal entities are not scheduled in 2019 as per the Budget Draft Law of the RF constituent entity, the target of the respective RF constituent entity is not rated and the maximum rating shall be adjusted. |  |  |  |  |
|  | *Yes, available for 100% and more of the total local grants-in-aid as foreseen by the budget estimates for 2019* | 2 | 0.5 | 0.5 | 0.5 |
|  | *Yes, available for 75% and more of the total local grants-in-aid as foreseen by the budget estimates for 2019* | 1 | 0.5 | 0.5 | 0.5 |
|  | *No, not available within the established deadlines or available less than 50% of the total local grants-in-aid as foreseen by the budget estimates for 2019, or the target cannot be calculated* | 0 |  |   |   |
| 5.13 | **Whether the Draft Law of the Budget of the Regional Compulsory Medical Insurance Fund of the RF constituent entity for 2019 and 2020/2021 planning periods is posted on a website of the RF entity’s legislative authority or on the budget data website of the RF entity as part of the materials to budget estimates or at the same time?**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 | 0.5 |
|  | *No, not posted within the established deadlines or does not comply with the requirements* | 0 |  |  |  |
| 5.14 | **Do the materials to the Budget Draft Law for 2019 and 2019/2020 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 ranking the target. It is allowed 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 |  |  |  |
| 5.15 | **Whether the Public Hearings on the budget estimates for 2019 and 2020/2021 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 (MoMs) 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 decreasing factor for the late publishing of the budget data is applied when the information message (announcement) about Public Hearings was posted in less than 5 days prior to the event. 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 ranking the target, account must be taken of the outcome document (MoMs) resulting from the Public Hearings on the budget estimates for 2019 and 2020/2021 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 of the RF constituent entity. The outcome document (MoMs) resulting from Public Hearings is recommended to be published in a graphical format. |  |  |  |  |
|  | *Yes, Public Hearings were held in accordance with the federal Law and the outcome document (MoMs) containing all the advised information is part of the materials to the budget estimates for 2019 and 2020/2021 planning periods*  | 2 | 0.5 |  | 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 2019 and 2020/2021 planning periods* | 1 | 0.5 |  | 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 2019 and 2020/2021 planning periods* | 0 |  |  |  |
| **6** | Budget for CitizensThe section targets are ranked as per the online information posted on the budget data website, on the website of a legislative authority being the initiator of the Public Hearings on the budget estimates and the Annual Budget Compliance Report as well as on the basis of the information proactively submitted to NIFI by fiscal authorities of the RF constituent entities. | **12** |  |  |  |
| 6.1 | **Whether the intelligible information on the Budget Law for 2018 and 2019/2020 planning period was made online available to public?**The target rating is sensitive to the citizens budgets set as per the Budget Law for 2018 and 2019/2020 planning periods with due account of provisions of the Russia’s Ministry of Finance Law 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” posted on the budget data website by March 31, 2018. | 1 |  |  |  |
|  | *Yes, it is* | 1 |  |  |  |
|  | *No, not available or does not correspond to the requirements* | 0 |  |  |  |
| 6.2 | **Whether the intelligible information on the Annual Budget Compliance Report of the RF constituent entity for 2017 was made available to public? How many methods of the information distribution were applied thereat?**The target rating is sensitive to the citizens budgets set as per the Annual Budget Compliance Report of the RF constituent entity for 2017 with due account of provisions of the Russia’s Ministry of Finance Law 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”, also the printed, audio, multi-media and other public announcements and materials to the Annual Budget Compliance Report of the RF constituent entity for 2017.Methods of the information distribution mean dissemination of the budget information on the official websites of the government authorities of the RF constituent entity or on the social media pages, in the mass media (TV, radio, newspapers, magazines) as well as special events for target groups. The unique information distributed by one of the above methods is taken into account as one of the information distribution method when ranking the target.The online information posted on the budget data website as well as proactively submitted to NIFI by fiscal authorities of the RF constituent entities before August 15 will be used for the target ranking. The records submitted to NIFI shall contain the following:1. link to the website where the information is available to public (also for TV- and radio broadcasts). When the information is only printed, then the original or copy of the public information;
2. imprints of a print medium, TV- or radio broadcast or online media for the information distribution;
3. information on the target audience among which the information was distributed.

Information on the date of publishing (airdate) from April 1 till July 30, 2018, is taken into account when ranking the target. |  |  |  |  |
|  | *Yes, the information on the Annual Budget Compliance Report of the RF constituent entity for 2017 was made available to public and minimum three methods of the information distribution were applied thereon* | 2 |  |  |  |
|  | *Yes, the information on the Annual Budget Compliance Report of the RF constituent entity for 2017 was made available to public and less than three methods of the information distribution were applied thereon* | 1 |  |  |  |
|  | *No, the information on the Annual Budget Compliance Report of the RF constituent entity for 2017 was not made available to public, or does not comply with the requirements or no data are available thereon* | 0 |  |  |  |
| 6.3 | **Whether the citizens budget was used at the Public Hearings on the Annual Budget Compliance Report for 2017?**The target rating is sensitive to the citizens budgets set as per the Annual Budget Compliance Report of the RF constituent entity for 2017 with due account of provisions of the Russia’s Ministry of Finance Law 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 rating is sensitive to the references to the above data source being part of the information message (announcement) about Public Hearings on the Annual Budget Compliance Report for 2017. The decreasing factor for the late publishing of the budget data is applied when the information message (announcement) about Public Hearings or the reference to the citizens budget therein was posted in less than 5 working days prior to the event. The target will take up a value of 0 point if the information message (announcement) about Public Hearings or the reference to the citizens budget therein was posted in less than a day before the event. |  |  |  |  |
|  | *Yes, used*  | 2 |  |  | 0.5 |
|  | *No, not used or does not comply with the requirements and no data are available thereon within the established deadlines* | 0 |  |  |  |
| 6.4 | **Whether the intelligible information on the budget estimates of the RF constituent entity for 2019 and 2020/2021 planning periods was made available to public? How many methods of the information distribution were applied thereat?**The target rating is sensitive to the citizens budgets set as per the budget estimates of the RF constituent entity for 2019 and 2020/2021 planning periods with due account of provisions of the Russia’s Ministry of Finance Law No145n dd. September 2020, 2021, “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”, also the printed, audio, multi-media and other public announcements and materials to the budget estimates of the RF constituent entity for 2019 and 2020/2021 planning periods.Methods of the information distribution mean dissemination of the budget information on the official websites of the government authorities of the RF constituent entity or on the social media pages, in the mass media (TV, radio, newspapers, magazines) as well as special events for target groups. The unique information distributed by one of the above methods is taken into account as one of the information distribution method when ranking the target.The online information posted on the budget data website as well as proactively submitted to NIFI by fiscal authorities of the RF constituent entities by December 15, 2018 will be used for the target ranking. The records submitted to NIFI shall contain the following:1. link to the website where the information is available to public (also for TV- and radio broadcasts). When the information is only printed, then the original or copy of the public information
2. imprints of a print medium, TV- or radio broadcast or online media for the information distribution;
3. information on the target audience among which the information was distributed.

Information on the date of publishing (airdate) from April 1 till december 1, 2018, is taken into account when ranking the target. |  |  |  |  |
|  | *Yes, the information on the budget estimates of the RF constituent entity for 2019 and 2020/2021 planning period was made available to public and minimum three methods of the information distribution were applied thereon* | 2 |  |  |  |
|  | *Yes, the information on the budget estimates of the RF constituent entity for 2019 and 2020/2021 planning period was made available to public and less than three methods of the information distribution were applied thereon* | 1 |  |  |  |
|  | *No, the information on the budget estimates of the RF constituent entity for 2019 and 2020/2021 planning period was not made available to public, or does not comply with the requirements or no data are available thereon* | 0 |  |  |  |
| 6.5 | **Whether the citizens budget was used at the Public Hearings on the budget estimates of the RF constituent entity for 2019 and 2020/2021 planning period?**The target rating is sensitive to the citizens budgets set as per the budget estimates of the RF constituent entity for 2019 and 2020/2021 planning period with due account of provisions of the Russia’s Ministry of Finance Law No145n dd. September 2020, 2021, “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 rating is sensitive to the references to the above data source being part of the information message (announcement) about Public Hearings on the budget estimates for 2019 and 2020/2021 planning period. The decreasing factor for the late publishing of the budget data is applied when the information message (announcement) about Public Hearings or the reference to the citizens budget therein was posted in less than five working days prior to the event. The target will take up a value of 0 point if the information message (announcement) about Public Hearings or the reference to the citizens budget therein was posted in less than a day before the event. |  |  |  |  |
|  | *Yes, used*  | 2 |  |  | 0.5 |
|  | *No, not used or does not comply with the requirements and no data are available thereon within the established deadlines* | 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 2018 are not taken into account when ranking 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 2018? 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.He target is ranked on the basis of the online records posted on the budget data website. The records shall contain for the sake of the target ranking as minimum: a) a competition procedure; b) records of the competition date; с) 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, 2018 are taken into account when ranking the target.  |  |  |  |  |
|  | *Yes, held* | 1 |  |  |  |
|  | *No, not held or do not comply with the requirements and no records are available* | 0 |  |  |  |
| **7**  | Fiscal controlThe public records posted on the official website of the control and accounting agency of the RF constituent entity will be taken into accounts when ranking 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?** |  |  |  |  |
|  | *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 2018 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 document); the document shall be posted in a 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. a performance time (month or quarter) is 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 when ranking the target.

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 posted before April 1 of the current year. 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 public records shall contain for the sake of the target ranking as minimum: а) title of a control measure; b) records of the violations revealed or of their absence; c) records of introduced audit summaries and remedial action orders (if any). If no substantial information is available on the violations revealed (if any), the target takes up a value of 0 point.If the information contains no records of the reasons of the control measure (a plan item for scheduled measures) and its execution time, then the difficult-search decreasing factor is applied. The control activities scheduled in Plans of Control activities for 2017 (as regards the activities scheduled for the IV quarter of 2017) and for 2018 are taken into account when ranking the target. Changes to the Plans will be taken into account only when the actual Plan version is published. If the Plan of Control activities of the external state financial body for 2018 as of April 1, 2018 was not available to public or did not comply with the requirements of the cl.7.2 of the questionnaire, then the target takes up a value of 0 point. If the Plan of Control activities of the external state financial body for 2017 as of April 1, 2018 was not available to public or did not comply with the requirements of the cl.7.2 of the questionnaire, then the target is ranked only for that part of activities as performed in 2018 and cannot take the maximum rating. If the Plan of Control activities has no sub-division to separate groups, then an activity is qualified as a control one by the expert on a historical data basis.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 public records shall contain for the sake of the target ranking as minimum: a) title of a control measure; b) records of the decisions and measures taken under the introduced audit summaries and remedial action orders. If no substantial information is available on the decisions and measures taken under the introduced audit summaries and remedial action orders, the target takes up a value of 0 point.If the information contains no records of the reasons of the control measure (a plan item for scheduled measures) and its execution time, then the difficult-search decreasing factor is applied.The control activities scheduled in Plans of Control activities of the external state financial body for 2017 (as regards the activities scheduled for the III and IV quarter of 2017) and for 2018 are taken into account when ranking the target. Changes to the Plans will be taken into account only when the actual Plan version is published. If the Plan of Control activities of the external state financial body for 2018 as of April 1, 2018 was not available to public or did not comply with the requirements of the cl.7.2 of the questionnaire, then the target takes up a value of 0 point. If the Plan of Control activities of the external state financial body for 2017 as of April 1, 2018 was not available to public or did not comply with the requirements of the cl.7.2 of the questionnaire, then the target is ranked only for that part of activities as performed in 2018 and cannot take the maximum rating. If the Plan of Control activities has no sub-division to separate groups, then an activity is qualified as a control one by the expert on a historical data basis.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 No86n 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 April 01, 2018 at the earliest; the targets 8.4-8.5 are ranked by June 01, 2018 at the earliest. When ranking 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 2018 (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 2018 (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 2018 (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 2017 (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 2017 (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 activitiesArrangement 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). | **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 of the Social Counsel operation;4) the schedule of the Social Counsel operation; The schedule of the Social Counsel operation will be deemed open to public when publicly published by April 1 of the current year; in case of new membership of the Social Counsel - within a month after the approval of the new Social Counsel membership but by October 01, 2018 at the latest;5) outcome documents (MoMs) 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 of the Social Counsel Meetings will be deemed open to public when publicly posted within a month since the meeting completion. 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 ranking, 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 | 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 ranking, such procedures which provide for the following:1. the requirements to 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;
4. renewal of the Social Counsel membership minimum once in three years.

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), 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 | 0.5 |
|  | *No, the procedures of the Social Counsel formation are not public and open* | 0 |  |  |  |
|  | **TOTAL** | **141** |  |  |  |

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)