

*Unofficial translation from Russian*

MINISTRY OF FINANCE OF THE RUSSIAN FEDERATION

№86H

MINISTRY OF REGIONAL DEVELOPMENT OF THE RUSSIAN  
FEDERATION

№357

MINISTRY OF ECONOMIC DEVELOPMENT OF THE RUSSIAN  
FEDERATION

№468

EXECUTIVE ORDER

dated August 22, 2013

Moscow

**On Approving Guidelines for Representing Budgets of Constituent Members  
of the Russian Federation, Local Budgets and Reports on Executing Thereof  
in a Format Understandable to Citizens**

For the purposes of implementing the Message of the President of the Russian Federation to the Federal Assembly dated June 28, 2012 and in pursuance of Instruction of the Government of the Russian Federation No. ДМ-П13-3787 dated July 5, 2012 we hereby o r d e r:

approve the Guidelines for the presentation of budgets of constituent members of the Russian Federation, local budgets and reports on executing thereof in a format understandable to citizens.

Minister of Finance  
of the Russian Federation

A.G. Siluanov

Minister of Regional Development  
of the Russian Federation

I.N. Slyunyayev

Minister of Economic Development  
of the Russian Federation

A.V. Ulyukayev

Approved  
by Executive Order of the Ministry of Finance  
of the Russian Federation #86Н,  
Ministry of Regional Development  
of the Russian Federation #357,  
Ministry of Economic Development  
of the Russian Federation #468

dated August 22, 2013

**Guidelines  
for the representing budgets of constituent members of the Russian  
Federation, local budgets and reports on the execution thereof in a format  
understandable to citizens**

The present Guidelines are developed to implement the principle of transparency (openness) and ensure provision of full and easy-to-understand information to citizens (concerned users) on budgets of the constituent members of the Russian Federation and local budgets.

**I. General Provisions**

1. For the purposes of these Guidelines, the term “Budget for Citizens” (hereinafter referred to as “Citizens Budget”) is understood to mean a document (booklet) (information resource) containing main provisions of a draft budget (budget law (resolution), or a law (resolution) on execution of the budget for the reporting fiscal year) of a constituent member of the Russian Federation, municipality in a format understandable for a wide range of concerned users, to make citizens aware of the main goals, objectives and priority areas of the fiscal policy, justifications for budgetary spending as well as planned and achieved budget outcomes.

2. It is recommended that fiscal authorities of constituent members of the Russian Federation (municipalities) (hereinafter also referred to as public law entities) should draft and publish citizens budgets on the basis of the following documents:

draft law (resolution) on the budget submitted by the supreme executive authority of a constituent member of the Russian Federation or local municipal authority to the legislative (representative) body for consideration;

law (resolution) on the budget;

draft law (resolution) on the execution of the budget submitted by the supreme executive authority of a constituent member of the Russian Federation or local municipal authority to the legislative (representative) body for consideration;

law (resolution) on the budget execution as of the end of the reporting fiscal year;

other regulations (resolutions) of authorities of a constituent member of the Russian Federation (municipality).

3. Subject to decision of the fiscal authority of a public law entity, budgets for citizens may be adjusted to meet amendments introduced into the budget law (resolution).

4. It is recommended that citizens budgets should include contact information for citizens including location, contact telephone numbers, e-mail addresses, business hours of a relevant fiscal public law entity, dates/hours for personal appointments with the management of the fiscal authority.

5. It is recommended that the fiscal authority of a relevant public law entity should hold, while formulating citizens budgets, public discussions of the content and ways of representing citizens budgets using for this purpose, *inter alia*, working group and commission meetings, surveys and hot lines.

6. It is recommended that the fiscal authority of a public law entity - also taking into consideration outcomes of the public discussions – should include in citizens budgets an “Additional Information” section that, in particular, shall contain: summaries of State Programs of the constituent member of the Russian Federation and municipal programs; justifications for budgetary allocations to most significant expenditure commitments, data on planned and actual values of certain indicators characterizing outcomes of spending of budget allocations.

7. It is recommended that citizens budget should also include a welcoming address (message to citizens) by the head of the supreme executive authority of a constituent member of the Russian Federation (head of local administration, head of municipality).

8. For the purposes of providing additional information to citizens it is recommended that fiscal authorities of public law entities in compiling the citizens budget should use at their discretion unit and per capita measures of fiscal revenues and expenditures, including in comparison with similar indicators of other constituent members of the Russian Federation (municipalities) in the year preceding the year in which such citizens budget is compiled, in line with the illustrative list of indicators recommended to fiscal authorities of constituent members of the Russian Federation for inclusion in citizens budgets specified in Annex 1 hereto, and fiscal authorities of municipalities pursuant to indicators specified in Annex 2 hereto.

9. Citizens budgets shall be made publicly available via the internet, including by means of posting at:

official website of the public law entity, fiscal authority of the public law entity;

Unified Portal of the fiscal system of the Russian Federation;

some other information resource as determined by the fiscal authority of a relevant public law entity.

10. In order to ensure transparency and availability of information in the course of formulating citizens budgets, it is recommended that various data visualization methods including graphs, diagrams, pictures and charts should be used.

## **II. Drafting Citizens Budgets on the Basis of a Draft Law (Resolution) on the Budget of a Constituent Member of the Russian Federation and a Law (Resolution) on the Budget of a Constituent Member of the Russian Federation (Municipality)**

11. It is recommended that a citizens budget compiled on the basis of a draft law (resolution) on the budget or a law (resolution) on the budget should be published simultaneously with the submission of the draft law (resolution) on the budget by the high executive authority of a constituent member of the Russian Federation or the local administration of a municipality to the legislative (representative) body or simultaneously with the publication of the law (resolution) on the budget.

12. It is recommended that a citizens budget based on a draft law (resolution) on the budget and a law (resolution) on the budget of a constituent member of the Russian Federation or a municipality should be structured as follows:

- Introduction
- Budget's General Characteristics
- Budget Revenues
- Budget Expenditures
- Intergovernmental Fiscal Relations
- Additional Information (if needed).

13. It is recommended that the Introductory section should include: definitions of the main concepts, including those of "Budget", "Budget Revenues", "Budget Expenditures" and other necessary terms used in the budget process;

- key information on intergovernmental fiscal relations of a public law entity;
- main economic development indicators for the constituent member of the Russian Federation (municipality) in accordance with the forecasted trends in socio-economic development of the public law entity (actual values in the reporting year, values planned for the current year and a forecast for the following year and planning period).

- key indicators describing the population size, gross regional product size, consumer price index, unemployment levels, average monthly salary, minimum subsistence level, average employment-related pension, housing construction forecast;

- a description of additional ways of citizens' participation in the public hearings on the draft budget and report on its execution in the public law entity in question, a description of mechanisms of interaction with the public law entity's legislative (representative) body's deputies.

14. It is recommended that the "General Budget Characteristics" section should include:

- key characteristics of the budget (total revenues and expenditures, budget deficit/surplus);

key priorities of the fiscal policy of a public law entity for the following fiscal year and planning period (in case the public law entity drafts its budgets for three-year periods);

key issues of the fiscal policy of the public law entity of the Russian Federation and measures for addressing them.

15. The “Budget Revenues” section should include:

information on expected revenues to the budget of a public law entity for the following fiscal year and planning period, also compared against previous years;

information on the size and structure of tax and non-tax revenues changing over time (actual values in the reporting year, planned values for the current year, forecast for the following year and planning period).

It is recommended that information on budget revenues should be accompanied by justification of the reasons for change in budget revenues and a brief description of the government authorities’ course of action aimed at raising the budget revenues.

16. It is recommended that the “Budget Expenditures” section should include data on expenditures of a public law entity broken down by key area (“Education”, “Health”, “Culture” etc.) for the following fiscal year and planning period (in case the public law entity drafts its budgets for three-year periods) compared to previous years and identified in the priority expenditures (including for construction of important social facilities, implementation of socially important programs, investments in industry and production) or by state program of the constituent member of the Russian Federation (municipal program), including non-program expenditures.

Information on budget expenditures broken down by state program of the constituent member of the Russian Federation (municipal program) should be accompanied by data on achieved and planned outcomes linked to amounts of budget spending used to achieve such outcomes for the current fiscal year as well as following fiscal year and planning period.

17. It is recommended that the “Intergovernmental Fiscal Relations” section should include data on the following:

intergovernmental transfers receivable from the federal budget (budget of the constituent member of the Russian Federation);

intergovernmental transfers allocated to other budgets;

intergovernmental transfers receivable from other budgets.

18. When updating the budget for citizens in accordance with amendments introduced into the law (resolution) on budget it is recommended that the data on amendments to the law be shown in comparison with the draft budget submitted and accompanied by a brief justification for these changes.

### **III. Drafting Citizen Budgets on the Basis of Draft Law (Resolution) on Execution of the Budget of a Constituent Member of the Russian Federation (Municipality) or Law (Resolution) on Execution of the Budget of a Constituent Member of the Russian Federation (Municipality)**

19. A citizens budget drafted on the basis of a draft law(resolution) on execution of the budget or the law (resolution) on execution of the budget should be published in parallel with the submission of the draft law (resolution) on execution of the budget by the high executive body of a subject of the Russian Federation or the local administration of a municipality to the legislative (representative) body for its approval, or simultaneously with the publication of the Law (Resolution) on execution of the budget.

20. It is recommended that a citizens budget drafted on the basis of a draft law (resolution) on execution of the budget or the law (resolution) on execution of the budget should be structured as follows:

Introduction

Execution of Revenues

Execution of Expenditures

Budget Deficit Funding Sources (Uses of Budget Surplus)

Outcomes of State Programs of the Constituent Member of the Russian Federation (Municipal Programs).

21. It is recommended that the “Introduction” section should include comparisons of planned and actual economic development outcomes specified in the social and economic development forecast for a public law entity. Data should be provided for all indicators provided for in a corresponding section of the budget for citizens drafted on the basis of the draft law (resolution) on budget submitted for consideration by the supreme executive authority of a constituent member of the Russian Federation or the local administration of a municipality to the legislative (representative) body or the law (resolution) on budget.

22. It is recommended that “Execution of Revenues” section should include information on budget revenues of a constituent member of the Russian Federation (municipality) broken down by revenue type stipulated by the law (resolution) on budget execution compared against expected values.

23. It is recommended that the section “Execution of Expenditures” section should include key information on budget expenditure types of a constituent member of the Russian Federation (municipality) over a relevant period in comparison with expected values for key expenditure areas of a public law entity (municipal programs) with indication of non-program expenditures, as well as information on budget allocations for the execution of public regulatory or other socially significant commitments.

24. It is recommended that the “Budget Deficit Funding Sources (Uses of Budget Surplus)” section should include data on planned and actual amounts of budget allocations to finance the budget deficit of a constituent member of the

Russian Federation or a municipality, as well as data on the size of the budget surplus with explanations as to what caused it, and reporting data on its utilization.

25. It is recommended that the “Outcomes of State Programs of the Constituent Member of the Russian Federation (Municipal Programs)” section should include a list of programs implemented in the reporting year with indication of quantitative and qualitative outcomes in the reporting year linked to amounts of budget spendings used to achieve such outcomes.



Annex 1  
to the Guidelines for Representing Budgets of Constituent Members of the Russian Federation and Local Budgets and Reports on  
Executing Thereof in a Format Understandable to Citizens  
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of the Russian Federation #86H,  
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**Illustrative list of indicators recommended for the inclusion into budgets for citizens  
by fiscal authorities of constituent members of the Russian Federation**

<b>No.</b>	<b>Indicator</b>	<b>Unit</b>	<b>Information Sources for Indicator Estimation</b>
1.	Per capita budget revenues of the constituent member of the Russian Federation	RUB -,000	Federal Statistical Works Plan (Clause 2.1.2.) Law on the budget of the constituent member of the Russian Federation.
2.	GRP per capita	RUB -,000	Social and economic development forecast of the constituent member of the Russian Federation; Federal Statistical Works Plan (Clause 1.2.6.)
3.	Per capita budget expenditures of the constituent member of the Russian Federation	RUB -,000	Draft Law (Law) on the budget of the constituent member of the Russian Federation
4.	Per capita expenditures on housing and utilities of constituent member of the Russian Federation	RUB -,000	Draft Law (Law) on the budget of the constituent member of the Russian Federation (expenditures under section "Housing and Utilities Infrastructure")
5.	Per capita expenditures on education of the constituent member of the Russian Federation	RUB -,000	Draft Law (Law) on the budget of the constituent member of the Russian Federation. (expenditures under section "Education")

No.	Indicator	Unit	Information Sources for Indicator Estimation
6.	Per capita expenditures on health care of the constituent member of the Russian Federation	RUB -,000	Draft Law (Law) on the budget of the constituent member of the Russian Federation. (Expenditures under section “Health Care”)
7.	Per capita expenditures on culture and cinematography of the constituent member of the Russian Federation	RUB -,000	Draft Law (Law) on the budget of the subject of the Russian Federation. (Expenditures under section “Culture and Cinematography”)
8.	Per capita expenditures on social policy of the constituent member of the Russian Federation	RUB -,000	Draft Law (Law) on the budget of the constituent member of the Russian Federation. (Expenditures under section “Social Policy”)
9.	Per capita expenditures on physical fitness and sports of the constituent member of the Russian Federation	RUB -,000	Draft Law (Law) on the budget of the constituent member of the Russian Federation. (Expenditures under section “Physical Fitness and Sports”)
10.	Expenditures of the subject of the Russian Federation on the maintenance of sovereign power bodies of the constituent member of the Russian Federation per 1 staff member	RUB -,000	Draft Law (Law) on the budget of the constituent member of the Russian Federation; Order of the MoF of Russia No. 179n dated December 23, 2010 “On Approval of Reporting Forms for Expenditures and Staff Size of the Federal Government Bodies, State Authorities of Constituent Member of the Russian Federation, Bodies of Local Self-Government, Municipal Electoral Commissions and Guidelines on Drafting and Submission Procedures for These Reports”
11.	Yearly average unemployment rate	%	Federal Statistical Works Plan (Clause 2.1.6.)
12.	Life expectancy at birth	years	Federal Statistical Works Plan (Clause 2.1.1.)
13.	Death rate (without mortality from external causes) (number of deaths per 100,000 people)	people	Federal Statistical Works Plan (Clause 2.1.10.)
14.	Population’s evaluation of performance of executive authorities of the constituent member of the Russian Federation	%	Federal Statistical Works Plan (Clause 2.1.11.)
15.	Share of graduates of state (municipal) general educational institutions failing to pass the Unified State Examination in the total number of graduates of state (municipal) general educational institutions	%	Federal Statistical Works Plan (Clause 2.1.9.)
16.	Share of population with incomes lower than the	%	Federal Statistical Works Plan (Clause 2.1.15.)

No.	Indicator	Unit	Information Sources for Indicator Estimation
	regional minimum subsistence in the total population of the constituent member of the Russian Federation		
17.	Ratio of the average monthly gross payroll of state (municipal) social protection institutions to the average monthly gross payroll of employees of the regional economy	%	Federal Statistical Works Plan (Clause 2.1.16.)
18.	Average salary of employees of state (municipal) social protection institutions	RUB	Administrative data of executive authorities of constituent members of the Russian Federation, Federal statistical oversight form No. 3P-soc "Data on total employment and remuneration of social service employees broken down by personnel category" approved by Rosstat Order No. 574 dated October 30, 2012.
19.	Ratio of the average monthly gross payroll of state (municipal) culture and art institutions to the average monthly gross payroll of employees of the regional economy	%	Federal Statistical Works Plan (Clause 2.1.17.)
20.	Average salary of employees of state (municipal) culture and art institutions	RUB	Administrative data of executive authorities of constituent members of the Russian Federation, Federal statistical oversight form No. 3P-kultura "Data on total employment and remuneration of cultural workers broken down by personnel category" approved by Rosstat's Order No. 574 dated October 30, 2012.
21.	Ratio of the average monthly gross payroll of state (municipal) health care institutions to the average monthly gross payroll of employees of the regional economy	%	Federal Statistical Works Plan (Clause 2.1.18.)
22.	Average salary of employees of state (municipal) health care institutions	RUB	Administrative data of executive authorities of constituent members of the Russian Federation, Federal statistical oversight form No. 3P-zdrav "Data on total employment and remuneration of health care employees broken down by personnel category" approved by Rosstat's Order No. 574 dated October 30, 2012.

No.	Indicator	Unit	Information Sources for Indicator Estimation
23.	Ratio of the average monthly gross payroll of state (municipal) general education institutions to the average monthly gross payroll of employees of the regional economy	%	Federal Statistical Works Plan (Clause 2.1.19.)
24.	Average salary of employees of state (municipal) general education institutions	RUB	Administrative data of executive authorities of constituent members of the Russian Federation, Federal statistical oversight form No. 3P-obrazovanie “ Data on total employment and remuneration of education system employees broken down by personnel category” approved by Rosstat’s Order No. 574 dated October 30, 2012.
25.	Ratio of the average monthly gross payroll of state (municipal) preschool education institutions to the average monthly gross payroll of employees of the regional economy	%	Federal Statistical Works Plan (Clause 2.1.20.)
26.	Average salary of employees of state (municipal) preschool education institutions	RUB	Administrative data of executive authorities of constituent members of the Russian Federation, Federal statistical oversight form No. 3P-obrazovanie “ Data on total employment and remuneration of education system employees broken down by personnel category” approved by Rosstat’s Order No. 574 dated October 30, 2012.
27.	Cumulative birth rate (number of children delivered by one woman over her entire fertile period (15-49 y.o.))	Units	Federal Statistical Works Plan (Clause 2.1.27.)
28.	Share of state (municipal) general educational institutions with gymnasia in the total number of state (municipal) general educational institutions	%	Federal Statistical Works Plan (Clause 2.1.30.)
29.	Share of state (municipal) general educational institutions whose buildings are in disrepair or in need of overhaul in the total number of state (municipal) general educational institutions	%	Federal Statistical Works Plan (Clause 2.1.31.)
30.	Coverage of pre-school children by preschool educational institutions (number of seats per 1000 children)	Units	Federal Statistical Works Plan (Clause 2.1.32.)

No.	Indicator	Unit	Information Sources for Indicator Estimation
31.	Share of families with many children who received housing and improved their housing conditions in the reporting year in the total number of families with many children registered as families in need of housing	%	Federal Statistical Works Plan (Clause 2.1.35.)
32.	Share of young families who received housing and improved their housing conditions in the reporting year in the total number of young families registered as families in need of housing	%	Federal Statistical Works Plan (Clause 2.1.36.)
33.	Share of children without parental support and former children without parental support registered as persons in need of housing, including individuals 23 years old and older, who received housing in the reporting year, in the total number of children without parental support and former children without parental support registered as persons in need of housing, including individuals 23 years old and older (as at the beginning of the reporting year)	%	Federal Statistical Works Plan (Clause 2.1.37.)
34.	Communal infrastructure deterioration level	%	Federal Statistical Works Plan (Clause 2.1.39.)
35.	Level of reimbursement paid by the population for the costs of housing and communal services rendered at tariffs established for the population	%	Federal Statistical Works Plan (Clause 2.1.40.)
36.	Share of regional public highways not meeting regulatory requirements in the total mileage of regional public highways	%	Federal Statistical Works Plan (Clause 2.1.45.)
37.	Number of sports facilities per 100,000 people	Units	Federal Statistical Works Plan (Clause 2.1.53.)
38.	Share of population systematically engaged in physical fitness activities and sports in the total population	%	Federal Statistical Works Plan (Clause 2.1.48.)
39.	Ratio of the amount of sovereign debt of the	%	Federal Statistical Works Plan (Clause 2.1.12.)

No.	Indicator	Unit	Information Sources for Indicator Estimation
	subject of the Russian Federation as of January 1 of the year following the reporting year to the total annual budget revenue of the constituent member of the Russian Federation in the reporting fiscal year (without non-repayable receipts)		
40.	Other socially significant indicators at the discretion of the fiscal authority of the constituent member of the Russian Federation		

Annex 2  
to the Guidelines for Representing Budgets of Constituent Members of the Russian Federation and Local Budgets and Reports on  
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**Tentative List of Indicators Recommended for the Inclusion into Budgets for Citizens by Fiscal Authorities of  
Municipalities**

No.	Indicator Description	Unit	Information Sources for Indicator Estimation
1.	Per capita revenues of the local budget	RUB -,000	Resolution of the municipality's representative body on the local budget; Federal Statistical Works Plan (Clause 2.2.37.)
2.	Per capita expenditures of the local budget	RUB -,000	Resolution of the municipality's representative body on the local budget
3.	Per capita local budget expenditures on housing and utilities	RUB -,000	Resolution of the municipality's representative body on the local budget (expenditures under section "Housing and Communal Infrastructure")
4.	Per capita local budget expenditures on education	RUB -,000	Resolution of the municipality's representative body on the local budget (expenditures under section "Education")
5.	Per capita local budget expenditures on health care	RUB -,000	Resolution of the municipality's representative body on the local budget (expenditures under section "Health Care")
6.	Per capita local budget expenditures on culture and cinematography	RUB -,000	Resolution of the municipality's representative body on the local budget (expenditures under section "Culture and Cinematography")

No.	Indicator Description	Unit	Information Sources for Indicator Estimation
7.	Per capita local budget expenditures on social policy	RUB -,000	Resolution of the municipality's representative body on the local budget (expenditures under section "Social Policy")
8.	Per capita local budget expenditures on physical fitness and sports	RUB -,000	Resolution of the municipality's representative body on the local budget (expenditures under section "Physical Fitness and Sports")
9.	Local budget expenditures on maintaining local self-government bodies per 1staff member	RUB -,000	Resolution of the municipality's representative body on the local budget Order of the Ministry of Finance of Russia No. 179n, dated December 23, 2010, " On Approval of Reporting Forms for Expenditures and Staff Size of the Federal Government Bodies, State Authorities of Constituent Members of the Russian Federation, Bodies of Local Self-Government, Municipal Electoral Commissions and Guidelines on Drafting and Submission Procedures for These Reports"
10.	Number of small and medium enterprises who have received government support	units	The indicator is set forth by Resolution No. 178 of the Government of the Russian Federation, dated February 27, 2009 "On Allocation and Provision of Subsidies from the Federal Budget to Budgets of Constituent Members of the Russian Federation for the Purposes of Supporting Small and Medium Enterprises including Farms"
11.	Share of local public highways not meeting regulatory requirements in the total mileage of local public highways	%	Federal Statistical Works Plan (Clause 2.2.6.)
12.	Share of population residing in population centers which do not have regular bus and/or train service connection with the administrative center of the urban district (municipal district) in the total population of the urban district (municipal district)	%	Federal Statistical Works Plan (Clause 2.2.7.)
13.	Share of children from 1 - 6 years old registered as those to be enrolled in municipal preschool educational institutions in the total number of children from 1-6 years old	%	Federal Statistical Works Plan (Clause 2.2.10.)



No.	Indicator Description	Unit	Information Sources for Indicator Estimation
14.	Share of graduates from municipal general education institutions who have passed the unified state examination in Russian and Mathematics in the total number of graduates of municipal general education institutions taking the unified state examination in those subjects	%	Federal Statistical Works Plan (Clause 2.2.12.)
15.	Average per capita useful housing floor area, in total including that commissioned within one year	Sq.m	Federal Statistical Works Plan (Clause 2.2.24.)
16.	Satisfaction of the population with activities of the local self-government bodies of the urban (municipal) district	% of total number of respondents	Results of surveys carried out by local self-government bodies The indicator is set forth by RF Presidential Decree No. 607, dated April 28, 2008, "On Evaluating Performance of Local Self-Government Bodies of Urban Districts and Municipalities"
17.	Average monthly gross payroll of municipal preschool educational institutions' employees	RUB	Federal Statistical Works Plan (Clause 2.2.8.)
18.	Average monthly gross payroll of employees of municipal culture and art institutions	RUB	Federal Statistical Works Plan (Clause 2.2.8.)
19.	Average monthly gross payroll of employees of municipal general education institutions	RUB	Federal Statistical Works Plan (Clause 2.2.8.)
20.	Average monthly gross payroll of municipal physical fitness and sports institutions	RUB	Federal Statistical Works Plan (Clause 2.2.8.)
21.	Share of 1-6 year-old children receiving the preschool education service and/or the service of care in municipal educational institutions in the total number of 1-6 year-olds	%	Federal Statistical Works Plan (Clause 2.2.9.)
22.	Share of municipal preschool educational institutions whose buildings are in disrepair or in need of overhaul in the total number of municipal preschool educational institutions	%	Federal Statistical Works Plan (Clause 2.2.11.)
23.	Share of school-leavers of municipal general	%	Federal Statistical Works Plan (Clause 2.2.13.)

No.	Indicator Description	Unit	Information Sources for Indicator Estimation
	education institutions who failed to receive the secondary (full) education certificate in the total number of leavers of municipal general education institutions		
24.	Share of municipal general education institutions whose buildings are in disrepair or in need of overhaul in the total number of municipal general education institutions	%	Federal Statistical Works Plan (Clause 2.2.15.)
25.	Municipal budget expenditures for general education per one student of municipal general education institutions	RUB -,000	Federal Statistical Works Plan (Clause 2.2.18.)
26.	Share of children from 5-18 years old receiving additional education services in institutions of various organizational and legal structures and ownership forms in the total number of children within this age group	%	Federal Statistical Works Plan (Clause 2.2.19.)
27.	Share of municipal cultural institutions whose buildings are in disrepair or in need of overhaul in the total number of municipal cultural institutions	%	Federal Statistical Works Plan (Clause 2.2.21.)
28.	Share of cultural heritage sites owned by the municipality and in need of conservation or restoration in the total number of cultural heritage sites owned by the municipality	%	Federal Statistical Works Plan (Clause 2.2.22.)
29.	Share of population systematically engaged in physical fitness activities and sports	%	Federal Statistical Works Plan (Clause 2.2.23.)
30.	Share of population who received housing and improved their housing conditions in the reporting year in the total population registered as population in need of housing	%	Federal Statistical Works Plan (Clause 2.2.30.)
31.	Municipal budget expenditures for the	RUB	Federal Statistical Works Plan (Clause 2.2.35.)

No.	Indicator Description	Unit	Information Sources for Indicator Estimation
	maintenance of employees of local self-government bodies, per one municipality citizen		
32.	Size of arrearages in housing construction funded by the urban district's (municipal district's) budget	RUB -,000	Federal Statistical Works Plan (Clause 2.2.33.)
33.	Other socially significant indicators at the discretion of the municipality's fiscal authority		