

## Appendix II: Russian Public Officials Survey of Tax and Social Welfare Bureaucrats, 2011

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In Russia, the Public Opinion Foundation carried out this survey, designed by this author, from 10 August to 25 October 2011, of 1,015 public officials, of whom 39.5 per cent were tax officials. Also surveyed were those working in the government services responsible for child-care benefits (20.9 per cent of those surveyed), unemployment benefits (19.8 per cent) and registration of property (19.8 per cent.)

With respect to the status of the officials, 20–30 per cent were federal officials, heads of regional offices and their deputies or heads of city departments or their deputies, and 70–80 per cent were officials of middle and lower units.

All survey responses are rounded to the closest per cent.

blank = not asked

### 1. Has the tax pressure on business over the last two to three years on average increased, decreased or not changed?

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	Russian tax officials 2011
Increased	31
Decreased	33
Not Changed	23
Difficult to Say	13

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### 2. If an enterprise were to fulfil all the demands of the tax organs, would it be ruined?

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	Russian tax officials 2011
Yes	22
No	71
Difficult to Say	7

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**3. Are inspectors unable to 'catch out' those who fail to comply with the requirements of the tax organs?**

Russian tax officials 2011	
Yes, they are unable	32
No, they are able	63
Difficult to say	5

**4. Is the job of the tax inspectors to replenish the budget at any cost?**

Russian tax officials 2011	
Yes	48
No	48
Difficult to say	3

**5. Can anyone easily hide his or her income?**

Russian tax officials 2011	
Yes	31
No	63
Difficult to say	6

**6. With which enterprises, agencies have you most of all had work over the past year?**

Russian tax officials 2011	
Small enterprises	38
State agencies	27
Medium-sized, private enterprises	43
Large, private enterprises	26
State enterprises	18
Other	11
I did not have work with enterprises, agencies	9
Difficult to say	1

**7. According to which indicators is your work assessed?**

	Russian tax officials 2011
Amount of fines, penalties collected	21
Quantity of on-site inspections conducted (considering the size of the enterprise)	20
Effectiveness of on-site inspections conducted	31
Quantity of in-office inspections (desk audits) conducted (considering the size of the enterprise)	20
Effectiveness of in-office inspections (desk audits) conducted	31
Quantity of violations uncovered	30
Quantity of cases opened (prosecutions) regarding administrative violations	14
Amount of taxes collected	44
Another Indicator	29
Difficult to say	11

**8. To what extent do these factors reduce the effectiveness of your organization in collecting taxes?**

	Russian tax officials 2011
Poor awareness among businesses about the rules and procedures of taxation	
Significantly reduces	28
Insignificantly reduces	44
Does not reduce	18
Difficult to say	9
Dishonesty of business in dealing with your organization	
Significantly reduces	55
Insignificantly reduces	27
Does not reduce	7
Difficult to say	10

**9. Generally, according to which standards is your professional activity assessed? (Any number of answers.)**

	Russian tax officials 2011	Russian childcare officials 2011	Russian unemployment officials 2011	Russian registry officials 2011	All Russian officials 2011
Number of fulfilled tasks given by superiors	54	45	51	59	52
Number of documents processed	50	48	42	66	51
Number of clients/visitors served	27	44	43	35	35
Quality of administrative services provided	46	60	61	44	51
Positive evaluations by citizens, clients, visitors	42	54	41	44	45
Timeliness of fulfilled tasks	67	61	64	62	64
Other	12	1	6	2	7
Not assessed by any evaluation standard	2	2	1	2	2
Difficult to say	3	4	1	4	3

**10. What methods of encouragement used for employees who excel in your organization? (Any number of answers.)**

	Russian tax officials 2011	Russian childcare officials 2011	Russian unemployment officials 2011	Russian registry officials 2011	All Russian officials 2011
Financial incentives, bonuses	89	71	80	76	81
Promotion	57	34	39	35	44
Announcement of gratitude	79	67	74	65	73
Other	1	3	4	3	3
No incentives exist	1	5	6	8	4
Difficult to say	1	4	0	4	2

**11. From the factors listed below, please select no more than five that, in your opinion, restrict your organization from working effectively.**

	Russian tax officials 2011	Russian childcare officials 2011	Russian unemployment officials 2011	Russian registry officials 2011	All Russian officials 2011
Insufficient level of staffing	53	31	19	47	41
Lack of competence among personnel	18	12	13	18	16
Lack of financial resources	32	36	25	52	35
Lack of understanding among personnel of their duties and functions	3	3	5	3	4
Low salary	52	46	52	64	53
Bad management in the organization	2	6	4	0	3
Too much dependence on internal, immediately superior supervisory bodies	5	11	20	7	10
Lack of equipment and technical support	33	36	18	33	31
Lack of space	11	32	19	29	21
Contradictory instructions within the organization	5	13	16	5	9
Insufficiently quality of legislation	52	41	40	42	45
Prevalence of corruption	4	1	1	1	2
Too strict regulation of personnel's activity	6	3	9	3	6
Other	2	2	2	3	2
Nothing	10	13	14	5	11
Difficult to say	2	3	1	2	2

**12. Has your organization been inspected in the last two years by representatives of any of following authorities? (Any number of answers.)**

	Russian tax officials 2011	Russian childcare officials 2011	Russian unemployment officials 2011	Russian registry officials 2011	All Russian officials 2011
Internal, immediately-superior supervisory bodies	88	69	84	62	78
Offices of the Public Prosecutor	58	50	72	82	64
Audit Chamber	12	25	20	9	16
Offices of Rosfinnadzor (Federal Finance Inspectorate)	6	26	43	16	20
Inspectorates or offices of finance and budget oversight of the regional administration	11	34	35	13	21
Independent audit	3	3	1	1	3
Internal audit	12	6	4	5	8
Other	1	4	5	0	3
No one	0	1	0	1	1
Difficult to say	4	9	6	7	6

**13. Has anyone in your organization been penalized or sanctioned in the last two years for any of the following? (Any number of answers.)**

	Russian tax officials 2011	Russian childcare officials 2011	Russian unemployment officials 2011	Russian registry officials 2011	All Russian officials 2011
Unsuitability for the position being occupied	6	3	2	7	5
Non-fulfilment or violation of duties	47	24	30	46	39
Overstepping one's official authority	2	1	1	3	2
Taking bribes	3	0	0	7	3
Other	2	2	3	2	2
No one has been	29	61	52	30	40
Difficult to say	18	10	13	19	16

**14. In the organization where I work, all citizens who request services are treated equally.**

	Russian tax officials 2011	Russian registry officials 2011	Russian unemployment officials 2011	Russian childcare officials 2011	All Russian officials 2011
Agree	94	89	92	92	92
Disagree	6	8	6	7	7
Difficult to say	0	2	0	0	1

**15. The majority of citizens understand how decisions are made in the organization in which I work and in which their requests are reviewed.**

	Russian tax officials 2011	Russian registry officials 2011	Russian unemployment officials 2011	Russian childcare officials 2011	All Russian officials 2011
Yes	79	76	88	86	81
No	16	20	9	8	14
Difficult to say	4	4	2	5	4

**16. Has the quality of government services provided by your organization increased or decreased over the past five years?**

	Russian tax officials 2011	Russian registry officials 2011	Russian unemployment officials 2011	Russian childcare officials 2011	All Russian officials 2011
Increased	90	87	86	83	87
Remained the same	5	7	10	10	8
Decreased	2	2	1	1	2

**17. How has the level of professionalism of the co-workers of your organization changed over the past five years?**

	Russian tax officials 2011	Russian registry officials 2011	Russian unemployment officials 2011	Russian childcare officials 2011	All Russian officials 2011
Increased/more operatively	82	66	83	78	78
Remained the same	8	18	8	12	11
Decreased/less operatively	5	10	4	3	5
Difficult to say	6	5	5	7	6

**18. What is your job position?**

	Russian tax officials 2011	Russian registry officials 2011	Russian unemployment officials 2011	Russian childcare officials 2011	All Russian officials 2011
Head of the institution (organization, agency)	5	4	13	8	7
Deputy head of the institution (organization, agency)	19	11	15	13	15
Head of department (or other structural government division) of an institution (organization, agency)	18	25	22	25	22
Deputy head of department (or of a structural unit) of an institution (organizations, agency)	10	10	5	3	8
Assistant (advisor, consultant) of the head of the institution (organization, agency)	0	2	0	3	1
Chief specialist-expert	3	12	4	14	7
Leading specialist-expert	4	10	16	12	9
Specialist-expert	3	10	4	8	6
Chief state inspector	10	0	0	0	4
Senior state inspector	9	0	1	0	4
State inspector	8	0	2	2	4
Senior specialist (specialist 1st category)	6	6	4	4	5
Specialist (specialist 2nd or 3rd category)	3	5	2	5	4
Other position	1	2	8	2	3
Difficult to say	0	0	0	0	0

**19. Do you have official job regulations? And if so, are they clear and understandable?**

	Russian tax officials 2011	Russian registry officials 2011	Russian unemployment officials 2011	Russian childcare officials 2011	All Russian officials 2011
Absolutely unclear, unintelligible	2	1	1	1	2
Largely unclear, unintelligible	1	1	1	1	1
Mostly clear, understandable	26	25	32	26	27
Absolutely clear and understandable	70	70	58	67	67
No official job regulations	0	2	6	2	2
Difficult to say	1	0	1	2	1

**20. To what extent is your activity regulated?**

	Russian tax officials 2011	Russian registry officials 2011	Russian unemployment officials 2011	Russian childcare officials 2011	All Russian officials 2011
Absolutely not regulated	0	0	1	0	0
Largely not regulated	1	2	1	2	2
Mostly regulated	43	50	49	45	46
Absolutely everything is regulated	55	45	44	50	50
Difficult to say	1	2	4	3	2

**21. In your opinion, how well developed are the mechanisms for responding to citizen complaints about violations in your office's work?**

	Russian tax officials 2011	Russian registry officials 2011	Russian unemployment officials 2011	Russian childcare officials 2011	All Russian officials 2011
Weakly	3	4	5	4	4
Strongly	93	89	90	87	90
Difficult to say	4	6	5	9	6

**22. Indicate which of the following factors influence your decision to work in the public sector, to be public servants. Choose the most significant factors. (Choose up to five responses.)**

	Russian tax officials 2011	Russian registry officials 2011	Russian unemployment officials 2011	Russian childcare officials 2011	All Russian officials 2011
Stable employment	79	78	79	75	78
High level of wages	5	5	8	16	8
Social benefits (health care, availability of pre-school facilities, etc.)	24	17	25	20	22
Flexible working hours	2	3	2	3	3
Balance workload	9	19	17	14	13
Good opportunities for personal development	35	36	27	26	32
High social status and prestige	17	16	7	14	14
Power, wide authorities	1	1	0	1	1
Lack of other employment opportunities	11	14	17	14	13
Personal interest and job satisfaction	36	39	46	44	40
Attractiveness of the goals and objectives of the organization	23	18	24	23	22
Possibility of obtaining additional income	0	1	1	0	1
Good team relations	45	48	49	50	47
Provision of housing and/or service car	1	2	0	0	1
Possibility of taking a high position in business in future	2	4	0	1	2
Possibility of being promoted to the state service (as a career post)	28	27	11	22	23
Acquisition of personal connections	5	6	5	3	5
Continuing family tradition	2	2	2	1	2
Other	2	3	3	1	3
Difficult to say	1	2	0	3	1

**23. Do you trust the state apparatus (bureaucrats)?**

	Russian tax officials 2011	Russian childcare officials 2011	Russian unemployment officials 2011	Russian registry officials 2011	All Russian officials 2011
Yes, I trust	53	57	40	38	48
Sometimes I trust, sometimes I don't trust	29	25	31	38	30
No, I don't trust	12	11	25	15	15
Difficult to say	6	7	4	9	6