



## MECANISMOS DE EQUILÍBRIO DO SISTEMA ORÇAMENTÁRIO RUSSO NAS CONDIÇÕES DE TURBULÊNCIA ECONÔMICA

### *MECHANISMS OF BALANCING RUSSIAN BUDGET SYSTEM IN THE CONDITIONS OF ECONOMIC TURBULENCE*

**EKATERINA ALEXANDROVNA BOCHKAREVA**

The Russian State University of Justice the North Caucasian branch of the Federal State Budget-Funded Educational Institution of Higher Education (the city of Krasnodar) – Russia

**SVETLANA VLADIMIROVNA SOLOVIEVA**

The Russian State University of Justice the North Caucasian branch of the Federal State Budget-Funded Educational Institution of Higher Education (the city of Krasnodar) – Russia

**EKATERINA ALEXANDROVNA FARIKOVA**

The Russian State University of Justice the North Caucasian branch of the Federal State Budget-Funded Educational Institution of Higher Education (the city of Krasnodar) – Russia

**KAMIL SHAMILIEVICH KHAMIDULLIN**

The Russian State University of Justice the North Caucasian branch of the Federal State Budget-Funded Educational Institution of Higher Education (the city of Krasnodar) – Russia

#### RESUMO

**Objetivo:** O artigo discute as novidades da regulamentação legal do planejamento orçamentário, da gestão da dívida pública e das relações interorçamentárias como mecanismos de equilíbrio do sistema orçamentário. O objetivo do estudo foi estabelecer e fundamentar novos fenômenos jurídicos destinados a otimizar o déficit orçamentário do meso nível do sistema orçamentário.

**Métodos:** O método de análise jurídica da legislação atual da Federação Russa e a prática de sua aplicação, bem como a análise da doutrina jurídica, método histórico e técnicas de interpretação complexa de fenômenos e instituições jurídicas, foram utilizados para alcançar o meta.

**Resultados:** Como resultado, justificou-se a tendência de expansão das condições de turbulência econômica dos mecanismos administrativos para assegurar o equilíbrio do sistema orçamentário. Tais mecanismos incluem a classificação dos assuntos da Federação Russa, planejamento estratégico e o orçamento "modelo".



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**Conclusão:** A ênfase foi colocada no cumprimento por esses mecanismos da função de estimular o comportamento ativo-investimento dos súditos da Rússia. Foi proposta a formulação do princípio do equilíbrio orçamentário do sistema orçamentário para inclusão no artigo 33 do Código Orçamentário da Federação Russa.

**Palavras-chave:** sistema orçamentário, turbulência econômica, equilíbrio do sistema orçamentário, sujeitos da Federação Russa, planejamento orçamentário, relações interorçamentárias.

### ABSTRACT

**Objective:** The article discusses the novelties of the legal regulation of budget planning, public debt management, and inter-budgetary relations as mechanisms for balancing the budget system. The purpose of the study was to establish and substantiate new legal phenomena aimed at optimizing the budget deficit of the meso-level of the budget system.

**Methods:** The method of legal analysis of the current legislation of the Russian Federation and the practice of its application, as well as the analysis of legal doctrine, historical method, and techniques of complex interpretation of legal phenomena and institutions, were used to achieve the goal.

**Results:** As a result, the trend of expansion in the conditions of economic turbulence of administrative mechanisms to ensure the equilibrium of the budget system was justified. Such mechanisms include the rating of the subjects of the Russian Federation, strategic planning, and the "model" budget.

**Conclusion:** The emphasis has been placed on the fulfillment by these mechanisms of the function of stimulating the investment-active behavior of the subjects of Russia. The formulation of the principle of budget equilibrium of the budget system for inclusion in Article 33 of the Budget Code of the Russian Federation has been proposed.

**Keywords:** budget system, economic turbulence, equilibrium of the budget system, subjects of the Russian Federation, budget planning, inter-budgetary relations.

## 1. INTRODUCTION

The modern period of development of the Russian Federation is characterized by significant instability in the sphere of economic relations caused by circumstances of both national and foreign policy nature. The situation causes increased attention of



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representatives of science, politicians, and the public to the problems of the main link of the national economy – the budget system.

The priority of forming and maintaining the long-term stability of regional and municipal finances, increasing the independence of the regions was announced by President V.V. Putin (President of the Russian Federation, 2021). In our opinion, the solution of this task presupposes the smooth functioning of the model of the budget system based on the stability of the structural connections of its elements and secured by legal mechanisms capable of preventing imbalance and returning it to an equilibrium state.

In this regard, it is relevant to identify trends and directions for improving the legal mechanisms of budget equilibrium in the conditions of economic turbulence.

### 2. METHODS

The main method of research is the analysis of the current legislation of the Russian Federation, including by-laws, and their application, as well as legal doctrine. The objects of analysis are the norms of the Budget Code of the Russian Federation and other laws, Government documents, regulatory legal acts of the Ministry of Finance, information on the effectiveness of the subjects of the Russian Federation, related research results.

The historical method was applied to identify differences in the organization of the budget system of the SSR and the Russian Federation.

The method of the legal analysis revealed the shortcomings of the wording of Article 33 of the Budget Code of the Russian Federation (State Duma of the Federal Assembly of the Russian Federation, 1998).

The method of complex interpretation (logical, linguistic, structural, etc.) was used to determine the equilibrium of the budget system as a legal principle.

### 3. RESULTS



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### 3.1. WHAT IS THE EQUILIBRIUM OF RUSSIAN BUDGET SYSTEM

The composition of the budget system, as well as the budget structure, is predetermined by the existing state and territorial arrangements. Thus, in the USSR, a variant of the construction of the budget system was used, in which it (the budget system) consisted of the union budget and 15 state budgets of the Soviet socialist republics. Depending on the administrative-territorial structure of a particular republic, its state budget consisted of the republican budget, the state budget of the autonomous republic, the autonomous region, the budget of the region, the territory, districts, cities, rural and urban settlements. All the budgets created on the territory of the USSR were combined from the bottom up, through consolidated budgets of a higher administrative-territorial entity, and as a result, a single State budget of the USSR was created, approved by the supreme state authority – the Supreme Soviet of the USSR. The state budget of the USSR included rural, village, city, district, regional, republican, and union budgets – more than 50 thousand budgets in total.

The unification of all independently created budgets on the territory of the USSR into a single state budget of the USSR was explained by many reasons and, first of all, by the socio-economic system of the country, as well as the need for the greatest centralization of the financial resources of the state (Kozyrin, 2002).

A different version of the budget system is used in the Russian Federation, as in other federal states: the federal budget and the budgets of the subjects of the federation are created independently, exist separately, without merging into a single budget approved by the supreme federal authority.

Acting as part of the financial system, the budget system is closely connected with the tax, monetary, and currency systems (Tsindeliani et al., 2019). The connection between the budget system and politics is unconditional and indisputable, and the constitutionally fixed form of government and the principles of the organization of state power predetermine the architecture of the budget system and the possibility of



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independent legal regulation of certain budget issues by legal acts of the subjects of the Russian Federation and municipalities.

As a legal category, equilibrium is fixed among the principles of the construction and functioning of the budget system in Article 28 of the Budget Code of the Russian Federation. Following Article 33 of the Budget Code of the Russian Federation, "The principle of budget equilibrium means that the volume of expenditures stipulated by the budget shall correspond to the summary volume of budget revenues and receipts from the sources of financing its deficit.

In the event of preparing, approving and executing the budget, the authorized bodies shall proceed from the need to minimize the amount of budget deficit".

In addition, there is section 4 of the Code "Budget Equilibrium", which defines the concepts of budget surplus and deficit, sources of budget financing, as well as budget lending regimes.

As we can see, the Russian legislator does not give the concept of the equilibrium of the budget system and fixes the equilibrium of budgets as a principle of the budget system. However, the equilibrium of the budget system and the equilibrium of the budget are conceptually different concepts. In the most general sense, budget equilibrium is the correspondence of its revenue and expenditure parts to each other.

In this case, what is meant by the equilibrium of the budget system?

It is known that "Equilibrium is a fundamental, defining property of the system, without which its existence and development are impossible" (Daukharin, 2009, p. 14). The budget system also cannot meet the needs of society and the state if it is not balanced.

Equilibrium in the general sense is the ratio of mutually conditioned parts, elements, ensuring the normal existence, functioning, operation of something (Kuznetsov, 1998). Consequently, *the equilibrium of the budget system is a property of the budget system, its state, being in which the elements of the system interact with each other in the best way. At the same time, the interaction of elements should lead the system to stability. In this sense, equilibrium is the useful result of combining budgets into a system.*



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Ideally, the organization, structure, and dynamics of revenues and expenditures at all levels of the budget system, as well as the budgetary powers of public authorities, fixed by the norms of law, should ensure the parity distribution and redistribution of financial resources for the effective development of the Russian state and society.

The absence of a distinction between the two types of equilibrium in the legislation impoverishes the regulation of budgetary relations and should be eliminated by amending Article 33 of the Budget Code of the Russian Federation.

We propose the following wording: "The principle of equilibrium of the budget system means that the organization, structure, and dynamics of revenues and expenditures at all levels of the budget system of the Russian Federation, as well as the budgetary powers of public authorities, ensures the coordinated, parity, effective functioning of public legal entities that correspond to the constitutional characteristics of the Russian state and the interests of civil society".

### 3.2. EQUILIBRIUM MECHANISMS OF THE MESO-LEVEL OF THE BUDGET SYSTEM OF THE RUSSIAN FEDERATION

The traditional elements of balancing the regional level of the budget system are inter-budget transfers, loans, reserve funds, schemes of distribution of revenue sources, and expenditure obligations established by the norms of current legislation and designed to minimize the budget deficit and intra-system redistribution of budget funds (Bochkareva et al., 2018).

Along with them, as the analysis of political decisions and legal acts adopted in the field under study has shown, legal means are increasingly being used that perform a preventive function and the function of stimulating certain (primarily investment-significant) behavior of the subjects of the Russian Federation. This trend, in our opinion, largely determines the development of Russian budget legislation and the practice of budgetary activities today.





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Let us consider the currently used procedure for assessing the quality of public finance management (Ministry of Finance of the Russian Federation, June 18, 2020; December 3, 2020). During the evaluation process, the regions are compared in the following areas directly related to ensuring budget equilibrium:

- budget planning;
- public debt management;
- the effectiveness of inter-budgetary relations at the regional level.

Let us consider how these areas in practice contribute to the equilibrium of the regional level of the budget system.

### 3.2.1. Budget planning. Long-term budget planning

Budget planning is an important preventive measure to optimize the risks of imbalance of both individual budgets and the budget system as a whole. According to the results of 2019, the Ministry of Finance of Russia noted an increase in the quality of budget planning in the subjects of the Russian Federation. It was expressed in a reduction in the number of amendments to budget laws during the fiscal year, as well as in a decrease in the average level of the debt burden of the subjects of the Russian Federation. Therewith, the opposite phenomenon was noted in some regions – during the year there was an increase in expenditures that were not provided with an increase in their revenue sources, and 8 subjects violated the terms of agreements on the provision of budget loans (Ministry of Finance of the Russian Federation, September 1, 2020).

In 2014, the budgetary legislation was supplemented by the provision on long-term budget planning (Article 170.1 of the Budget Code of the Russian Federation), carried out by drawing up a *budget forecast*, which, following Federal Law No. 172-FL of June 28, 2014 "On Strategic Planning in the Russian Federation" (State Duma of the Federal Assembly of the Russian Federation, 2014), refers to a group of strategic planning documents developed as part of forecasting.



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The primary basis of the budget forecast is a *long-term forecast of the socio-economic development* of the relevant public legal entity (Article 173 of the Budget Code of the Russian Federation), which also belongs to the above group of documents. The use of long-term budget planning has been introduced into the budget process at the sub-federal and municipal levels since 2016 (Ministry of Finance of the Russian Federation, 2015).

Long-term budget planning, being a special management activity and an object of regulation of budget law, has certain specifics. It lies in the fact that "budgetary and legal norms that can regulate the form, the external expression of budget planning as an economic phenomenon, are not able to regulate the content of this phenomenon" (Ryabova, 2010, p. 14). The resulting dualism of stability of the "form" – legal norms, and mobility, the dynamism of the "content" – economic plans and forecasts, is one of the significant risk factors of financial imbalance and determines the specifics of budget resources management, expressed in the need to combine the requirements of stability and dynamism of management decisions.

In the conditions of increasing manifestations of economic turbulence, the question of the correlation of budget planning goals and strategic development priorities of both the Russian Federation and its territories is being actualized. We agree with the opinion of the authors, who consider it an absolute priority to ensure the social protection of citizens and the country's defense capability, and argue that "the budget should finance those areas of development where it is impossible to attract private business and use the funds of development institutions" (Klepach et al., 2016, p. 21).

### 3.2.2. Public debt management. Sources of budget deficit financing

Unlike the federal budget deficit, which does not have a legally established limit, the limits of budget deficits at other levels of the budget system are prescribed in the current legislation. Thus, Article 92.1 of the Budget Code of the Russian Federation





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establishes a general limit of 15% and 10% for highly subsidized subjects, 10% and 5%, respectively, for municipalities and highly subsidized municipalities.

Therewith, the incentive for the region to use certain sources of financing its budget deficit is the provision contained in Part 2 of Article 92.1 of the Budget Code of the Russian Federation on the possibility of exceeding the established maximum deficit values. The "approved" sources of financing, in particular, include proceeds from the sale of shares and other forms of equity participation, from the sale of state reserves of precious metals and precious stones, the difference between funds received from the return of funds from bank deposits and funds placed on bank deposits.

In addition, in an updated form (State Duma of the Federal Assembly of the Russian Federation, 2021), the specified norm of the Budget Code of the Russian Federation establishes that the budget deficit at the regional level can be exceeded within the scope of budget allocations aimed at implementing *infrastructure projects*, the source of financial support for which are targeted – infrastructure – budget loans provided to the region from the federal budget. Thus, the subjects of the Federation are additionally stimulated to participate in projects funded under the state programs of the Russian Federation (federal target programs) and at the expense of the National Welfare Fund, the list of which was established by the Order of the Government of the Russian Federation No. 449-r dated March 18, 2016, and was regularly updated (Government of the Russian Federation, 2016).

Restructuring of existing budget loans is another item on the "infrastructure menu" (Interfax Russia, 2021), aimed at increasing the self-sufficiency of regional economies and encouraging public legal entities to increase investment activity. The subjects of the federation become participants in large-scale infrastructure development, directing budget funds released as a result of restructuring to the implementation of investment projects. This legal obligation follows from Article 3 of Federal Law No. 228-FL dated June 28, 2021 "On Amendments to the Budget Code of the Russian Federation and Suspension of Certain Provisions of the Budget Code of the Russian Federation" (State Duma of the Federal Assembly of the Russian Federation, 2021).



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### 3.2.3. Inter-budgetary relations. "Model" budget

The significant differences existing between the subjects of the Russian Federation in the amount of financing of priority spending powers is a significant factor in strengthening the uneven development of territories. To combat this long-standing phenomenon, the regional direction of improving budget equilibrium has relatively recently (since 2017) been enriched with a mechanism that complements existing methods of budget management and is designed to reduce the burden on the federal level of the budget system and reduce the level of subsidization of regional and, in the future, municipal budgets. This refers to the *"model" budget* – a key innovation in inter-budgetary relations, the predecessor of which was the inventory of spending powers of state authorities of the subjects of the Russian Federation and local self-government bodies (Ivanova & Kankulova, 2021, p. 121).

The need to switch to a "model" budget was voiced in the context of ensuring the functioning of the budget system in conditions of budget deficit (TASS, 2018b). In a simplified form, the essence of the proposed innovation is as follows: based on the spending powers of the subjects of the Russian Federation, a "model" budget is being developed, which is compared with the budget of each subject of the Russian Federation. Based on the results of such a comparison, it is determined who has excess expenses (that is, expenses that the region should abandon, thereby balancing its budget), and who will need and will receive additional support for budget alignment.

Almost immediately, the proposal was criticized by the heads of the subjects of the Russian Federation (TASS, 2018a), and subsequently by representatives of economic science.

Experts, identifying the positive aspects of the "model" budget, its focus on increasing the objectivity and transparency of the distribution of inter-budget transfers, note as a negative point that the "model" budget "... does not give an accurate assessment of sufficient resources necessary for the full exercise of powers by state authorities of the



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subjects of the Federation and local self-government" (Leonov, 2019, p. 320). In this regard, it is worth agreeing with those authors who justify the need to improve the Methodology for allocating subsidies to equalize the budgetary provision of the subjects of the Russian Federation to maximize the objective cost-increasing conditions, the tax potential of a particular territory, other individual characteristics of regions and factors influencing the growth of their budget expenditures (Sodnomova & Chikicheva, 2018).

### 4. CONCLUSION

Thus, the analysis of the mechanisms of regional budgets equilibrium indicates the *expansion of administrative ways to ensure the equilibrium of the budget system*. Another confirmation of this is the decision of the Prime Minister of Russia announced on July 19, 2021, to grant his deputies the status of curators of federal districts, including, among other things, budgetary (primarily coordination and control) powers for effective spending of budget funds and compliance with budget discipline in the territories entrusted to them (RIA News, 2021). We believe that the noted orientation of the regulation of budgetary relations is quite consistent with the general course to activate the presence of the state in a turbulent economy, and time will show the validity of the creation of this administrative superstructure and its effectiveness. The rating of the constituent entities of the Russian Federation, strategic planning mechanisms, the "model" budget, the supervision of deputy prime ministers, despite reasonable criticism and comments, are aimed at increasing the stability of structural links of individual elements of the budget system and ensuring its ability to maintain the "status quo" in unfavorable conditions for the national economy.



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