

Some of the realization SUPT (Superintendent) of the proto-budget system in reformation of the Russian Federation

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Abstract–The modern stage of the development of inter-budgetary relations in Russia shows that subsidies from the federal budget receive the absolute majority of the budgets of Russian entities. According to Rosstat, seventy-two regions out of eighty-five receive the subsidy, while in 2019 the subsidy contributions will be increased for 49 subjects of the Russian Federation. In these conditions, the implementation of the powers of the subjects of the Russian Federation to independently ensure the balance of budgets becomes difficult to do. The article, based on an analysis of the legal norms of the Russian Constitution, the Budget, other federal laws and regulations, scientific polemics, jurisprudence, legislative activity, highlights and considers certain aspects relationship between the federal executive branch, the executive branch and local governments in the area of budgetary relations.

Keywords–the budget system, the principles of the budget system, the principle of unity of the budget system, the principle of budget autonomy, budgetary powers

I. INTRODUCTION

V. in accordance with Art. 5 The Russian Constitution is based on the principle of state integrity and the distinction between the state authorities of the Russian Federation and its state authorities. Subjects. The items of reference in the area of the budget are formulated in Art. 71 of the Russian Constitution, which says that the Russian Federation is administered by the federal budget, federal taxes and fees, federal funds for regional development. Article 72 of the Russian Constitution states that the establishment of general principles of taxation and fees in the Russian Federation is jointly administered by the Russian Federation and its subjects. Article 132 of the Russian Constitution enshrines the right of local governments to

independently form, approve and implement the local budget.

In theory and practice of budget law, the principles of the budget system mean fundamental beginnings, ideas that determine the order of construction, functioning, interaction of budgets at all levels, which ensure unity centralization and decentralization of the Russian budget system. The principles of the budget system are the legal basis for the work of state and local governments to generate revenue and implement budget expenditures, enshrine objective patterns of the development of inter-budgetary relations, serve as the basis for making legitimate and informed decisions in the budget sphere. The Russian Budget Code establishes the principle of unity of the budget system of the Russian Federation and the principle of budget autonomy as the main principles of budgetary regulation. systems, in particular, mean: the unity of the budget legislation of the Russian Federation, the unified procedure for establishing and fulfilling expenditure obligations, a single procedure for generating revenues and implementing budgetary expenditures of the budget system Russian Federation. The principle of self-sufficiency of budgets (Article 31 bc of the Russian Federation) means, first of all: the right and duty of state and local governments to ensure the balance of the respective budgets and efficiency Use of budget funds the right of state and local governments to impose taxes and fees in accordance with the Russian Federation's tax and collection laws, the right of state authorities and authorities to localgovernment is dedicated to determining the forms and directions of budgetspending.

II. DISCUSSION

At the same time, in the legal literature and practice of the federal executive branch, the executive branch of

the Russian Federation and local governments in the field of budgetary relations, the issue of the ratio of the principle of unity of the budget system of the Russian Federation and the principle of budget autonomy in the implementation of the budgetary powers of the Russian Federation, the subjects of the Russian Federation and municipal entities. Recognizing the positive importance of the adoption and implementation of government fiscal reform programmes (The concept of reforming inter-budgetary relations in the Russian Federation in 1999-2001), the Budget Federalism Development Programme in Russian Federation for the period up to 2005, Principles of budget sector restructuring, Concept of reforming the budget process in the Russian Federation in 2004 - 2006, Concept of improving the efficiency of inter-budgetary relations and quality of governance state and municipal finances in the Russian Federation in 2006 - 2008), in terms of [1-5] formations and developed a system of budgetary system, allowing the authorities of the subjects and local self-government to pursue an independent fiscal policy within the framework of the statutory separation of powers and responsibilities between the authorities of different levels, some authors believe that the intensive federal law-making of the early 2000s. has led to a significant complication and expansion of powers and, consequently, an increase in the obligations of the state authorities of the subjects of the Russian Federation in the social sphere. At the same time, the financial resources of the subjects of the Russian Federation have been significantly reduced during the same period. If in the mid-1990s. distribution of budget finances between the Federation and its subjects was carried out in a scheme of 50 - 50%, in 2001 this ratio changed in favor of the center in the proportion of 63 - 37%. In 2002, the disproportionate amount of liabilities and financial resources increased even more, with an appropriate proportion of 80 to 20 per cent. Other authors believe that the principle of autonomy of budgets in our country is not real on the following grounds: the Budget Code does not guarantee a certain level of own income in the [6] budgets of Russian entities and municipalities; There is no reasonable regulatory distinction between the parts of the budget system; interest rate standards are set by the higher-level budget law unilaterally; The possibility of distributing and consolidating expenditures between budgets of different levels is determined by the Government of the Russian Federation [7].

III. COURT PRACTICE

Analysis of court practice shows that the courts, considering litigation sinagaints between the federal executive branch, the executive branch and local governments in the area of budgetary strictly adheres to the legal norms on the principles of the budget system, the budgetary powers of the Russian Federation, the subjects of the Russian Federation and municipal entities, established by the Budgetary Federation and federal laws.

On February 25, 2011, the law of the region N 477-ZPC "On the Legislative Assembly of the Region" was

passed. Article 41 of the Act, which establishes public guarantees for public office-makers, provides for a one-time cash payment of four months' remuneration, taking into account the allowances for work in the localities special climatic conditions at the end of the term of convening of the Legislative Assembly of the province to persons who have replaced public office, in the event of termination of the exercise of powers on a professional permanent basis in the Legislative Assembly of the province in the the day of termination of their powers, which is made from the estimates of the expenditures of the Legislative Assembly of the province for the corresponding fiscal year.

The deputy prosecutor of the region appealed to the regional court with a statement on the invalidity of the given statute, referring to the fact that according to paragraph of the sixth part 1 of Article 26.14 of the Federal Law of October 6, 1999. On the general principles of organizing legislative (representative) and executive bodies of state authorities of the subjects of the Russian Federation" implementation of expenses to address issues not classified as state authorities and not excluded from the competence of the state authorities of the subject of the Russian Federation by federal laws, laws of the subject of the Russian Federation, is allowed only if the relevant material resources and budget funds of the subject are available Russian Federation (excluding subsidies, subsidies and subventions from the federal budget). Due to the fact that the region is a subsidized region, where a number of targeted programs are underfunded, the implementation of social laws has been suspended due to the lack of funding, the prosecutor believes that the establishment of additional payments to those who exercised the powers of the deputies of the Legislative Assembly of the region does not comply with the given norm, and does not meet the principle of budget balance, infringes on the rights of socially unprotected citizens.

The prosecutor's statement was satisfied with the decision of the regional court of April 4, 2013, and was declared inactive since the court's decision came into force part 1 of Article 41 of the Law of the Province.

Having checked the case materials, having discussed the arguments of appeals, the Judicial Panel on Administrative Cases of the Supreme Court of the Russian Federation finds no grounds for their satisfaction.

From Articles 7 (budgetary powers of the Russian Federation), 8 (budgetary powers of the subjects of the Russian Federation), 65 (budget expenditure formation), 85 (expenditure obligations of the subjects of the Russian Federation) of the Budget Code of the Russian Federation The Federation, in their systemic unity, follows that the expenditure part of each level of the budget of the Budget System of the Russian Federation is formed in accordance with the basic principles of delineation of powers between different levels of government, and also, taking into account the principle of budget autonomy, which means that it is unacceptable to establish expenditure obligations to be

met by income and sources of financing for deficits in other budgets of the Russian Federation's budget system expenditure obligations, implemented simultaneously at the expense of two or more budgets of the budget system of the Russian Federation (Article 31 of the Budget Code of the Russian Federation).

This leads to the conclusion that the subject of the Russian Federation may exercise his authority to establish additional guarantees in the form of cash payments to those who replace the public office of the subject of the Russian Federation, provided a sufficient level of filling the budget with their own income, that is, if the budget's own funds are not enough, the introduction of new expenditure obligations means that their proper implementation will be carried out also at the expense of funds the federal budget, if the region is subsidized, which does not comply with the provisions of the budget legislation, is contrary to the principles of independence and balance of the budgets of the budget system of the Russian Federation.

Since there is no evidence from the court concerned that there is material resources and regional budget support within for the payments under the disputed rule, the prosecutor's argument that The region is a subsidized region, receives annual assistance from the federal budget in the form of subsidies, which due to financial insecurity has suspended the implementation of a number of laws of the province and targeted social programs, not refuted, the court justifiably satisfied the prosecutor's demands [8].

IV.FINAL ACTION

Issues of separation of powers between the federal executive branch, the executive branch and local governments in the budget sphere have been repeatedly the subject of consideration by the State The Federal Assembly's Duma.

By a resolution of the State Duma of Stavropol region on September 27, 2007, No. 193-IV GDSK was introduced to the State Duma of the Russian Federation. Proposed edition of Art. 28.1. The Bc of the Russian Federation in the bill established that the federalism of the budget system of the Russian Federation means that the share of federal budget revenues in the revenues of the consolidated budget of the Russian Federation can not exceed 50 percent. the bill stated that for the transition period up to 2011, the share of federal budget revenues in the revenues of the consolidated budget of the Russian Federation could not exceed: in 2009 - 55 percent; in 2010 - 52 percent. In an explanatory note to the draft Federal Law on Amending the Budget Code of the Russian Federation, the integrity of the federal state and its sovereignty depend to a large extent on the creating a coherent and open financial relationship between the federal centre and the subjects of the Russian Federation, based on the principle of delineating income and spending powers. The Constitution of the Russian Federation equalizes the rights of all subjects of the Russian Federation, delineates the powers of the Russian Federation, its subjects and municipal entities. However, there are several problems related to the

virtually unequal situation of the subjects of the Russian Federation. Implementation of the proposed principle of federalism of the budget system of the Russian Federation involves the creation of opportunities for regional authorities to build the economic potential of the territories, as well as allowing for a more expeditious decision budget issues.

However, neither the Russian Government nor the State Duma Committee on Budget and Taxes supported and recommended that the State Duma reject the bill. The State Duma of the Russian Federation by its Decree of 01.06.2011 No. 5408-5 DG rejected the draft Federal Law No. 476682-4 "On amending the Budget Code of the Russian Federation" introduced by the State Duma of Stavropol region. The solution was based on the following arguments.

According to the Government of the Russian Federation, the consolidation of the Budget Code of the Russian Federation on a permanent basis of tax revenues for the budgets of the budget system of the Russian Federation was carried out in accordance with the spending obligations of the public-legal education, taking into account the need to level their budgetsecurity. The share of revenues of the consolidated budget of the Russian Federation is formed as a result of the performance of the revenue part of the federal budget and the budgets of the subjects of the Russian Federation and can vary annually depending on the conditions of their admission to the period, including the external economic environment, which affects oil and gas revenues. Consolidating the share of federal budget revenues in the consolidated budget of the Russian Federation, proposed by the bill, could lead to an annual revision of the distribution of tax and non-tax estates established by the budget legislation revenues of the budgetsystem of the Russian Federation, which does not correspond to the main areas of reform of inter-budgetary relations, which involves the consolidation on a permanent basis of income sources for the relevant budgets of the budget system Russian Federation.

In addition, in accordance with the Budget Code of the Russian Federation, a significant part of the federal budget revenues (in the current fiscal year - more than 20%) to be enrolled in the Stabilization Fund of the Russian Federation (since 2008 - the Reserve Fund and the National Welfare Fund), which is formed to ensure the long-term sustainability of the Russian Federation's budget system and to maintain macroeconomic stability. The bill's proposed change in income distribution ratios would make it impossible to achieve these goals, would require a review of the oil and gas revenue mechanism introduced since 2008, and would increase the dependence of the federal the budget and the budget system of the Russian Federation as a whole from the external economic situation.

The position of the State Duma Committee on Budget and Taxes was based on the fact that the tax revenues of the consolidated budgets of the subjects of the Russian Federation increased from 46.1 percent in

2007 to 52.8 percent in 2009, and the share of income the federal budget fell to 47.2 percent in 2009. While the share of federal expenditure increased from 59.3 per cent in 2007 to 66.9 per cent in 2009. The proposed bill to enshrine the share of federal budget revenues in the consolidated budget of the Russian Federation could lead to an annual revision of the budgetary distribution of tax and non-tax revenues of the budget system of the Russian Federation, which does not correspond to the main areas of reform of inter-budgetary relations [9].

V.CONCLUSION

Thus, the principles of the budget system form a kind of system of coordinates for the state authorities, serve as a guarantee against their adoption of illegal and unreasonable decisions, allow to effectively regulate complex issues the separation of powers between the federal executive, the executive branch and local governments in the budgetary line are critical factors in ensuring long-term sustainability budget system and maintaining the macroeconomic stability of the Russian Federation.

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