

Исследование расходов бюджета России

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Аннотация

В статье представлены результаты анализа расходов бюджета российской федерации, основанного на его формах, классификациях. Федеральный бюджет является главным средством перераспределения национального дохода и валового внутреннего продукта, через него проходят финансовые ресурсы, необходимые для регулирования экономического и политического развития страны, реализации социальной политики на территории всей России, укрепления армии страны. На долю федерального бюджета приходится значительная часть распределительного процесса, которая заключается в распределении денежных средств между отраслями народного хозяйства, производственной и непроизводственной сферами, регионами страны.

Ключевые слова: Бюджет России, расходы государства, деньги, распределение бюджета страны

Investigation of the Budget expenditures of Russian federation

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Abstract

The article presents the results of the analysis of the expenditures of the budget of the Russian Federation, based on its forms, classifications. The federal budget is the main means of redistributing

national income and gross domestic product; financial resources necessary for regulating the economic and political development of the country, implementing social policy throughout Russia, and strengthening the country's army pass through it. The federal budget accounts for a significant part of the distribution process, which consists in the distribution of funds between sectors of the economy, production and non-production sectors, regions of the country.

Keywords: budget of the country, money, budget expenditures, funds.

The federal budget is a free distribution of national income and gross domestic product, which allows it to mobilize the financial resources necessary to ensure the economic development of the country, strengthen social policies throughout Russia, and strengthen the state's defense. There is a distribution of funds between the national economy, production and non-production spheres, regions of the country.

Budget take a main place in a financial system in each country, because exactly from the moment of the adoption this document by the government finance become universal. With the help of the budget government have an opportunity to use their financial resources for economic and social growth, stimulate manufacturing and social activities. Incomes and expenditures of the budget-is the two main groups of relationships, through which regulative role of the budget is manifested. Budget expenditures are the components of the common financial category of the budget, also present expenditures, which are needed for the government to implement different functions.

Relevance of this subject connected with fact, that realization of the main directions of the budget policy is reflected exactly in expenditure side. Government resources should be spent not at federal, but also at the regional and local levels of the budget system and because of this fact it is necessary to determine responsibility for realization set goals in the field of spending budget funds and a well-organized cost management process. The listed tasks are solved at the stage of expenditure planning, when projects for budget are drafting for a certain period. Obviously, that questions of the priorities of expenses in the condition of limitations of budgetary resources become up to date.

Federal budget expenditures: concept and functions

Before moving on to the notion of spending the federal budget, first of all we determine what the financial system of the Russian Federation is.

The financial system- is a set of various spheres and components of their finance, each of which is characterized by special principles and mechanisms for the formation and use of financial resources. One of the subsystems of the financial system is the finance of power structures, which consist of state and municipal finances. These two spheres represent a combination of monetary

incomes and expenditures of state authorities and local self-government. Their composition is represented by the following funds:

- budget as the main Fund of funds authorities;
- state extra-budgetary funds – additional trust funds for social payments to the population;
- sovereign reserve funds – additional funds of financial resources to balance the Russian budget, budgets of subjects of the Russian Federation.

Thus, the federal budget is the central place in the budget system of the Russian Federation, which is designed to fulfill the state's spending obligations. The federal budget is approved in the form of a federal law by federal legislative bodies. Exactly the federal budget is the main source of redistributing revenues from foreign economic activity and GDP. Financial resources that are necessary to regulate the economic development of the country and implement social policies throughout the whole of Russia are mobilized through the federal budget.

Usage of financial resources of public authorities and local authorities is going through the implementation of state and municipal expenditures, which represent funds allocated for the implementation of state needs and for solving local issues.

Summarizing all the above we can highlight the following: the expenditures of the Federal budget-is the economic relations arising in connection with the distribution of state funds and its usage by sectoral, target and territorial purpose. There are certain factors that affect the cost structure of the budget of the highest level and its share in the gross social product. It could be the state system, the General level of economic development, domestic and foreign policy of the country, the level of welfare of citizens and several other factors. [1]

Classification of federal budget expenditures

Under the project, approved in December 2018, the main items of federal budget expenditures are:

- National issues;
- National Defense;
- National security and law enforcement;
- National economy;
- Housing and utilities;
- Environmental protection;
- Education;
- Culture, cinematography;
- Healthcare;

- Social politics;
- Physical Culture and sport;
- Mass media;
- Servicing of state and municipal debt;
- Interbudgetary transfers of the budgetary system of the Russian Federation [2].

Under the budget for 2015, the largest allocators of budgetary allocations are:

- Ministry of Finance of the Russian Federation;
- Ministry of Defense of the Russian Federation;
- Ministry of Internal Affairs;
- Federal Road Agency;
- Ministry of Education and Science of the Russian Federation;
- Federal Penitentiary Service;
- MCHS;
- Ministry of Health of the Russian Federation;
- Ministry of Agriculture of the Russian Federation;
- Federal Space Agency;
- State Corporation Rosatom;
- The Judicial Department of the Supreme Court of the Russian Federation;
- Administration of the President of the Russian Federation.

Let me remind, that budgetary allocations- are integral components to an annual financial plan, or budget, of all organizations. They indicate the level of resources an organization is committing to a department or program. Without allocation limits, expenditures can exceed revenues and result in financial shortfalls. Anyone working with budgets should understand how they are used and the limitations they provide [3].

Planning of federal budget expenditures and budgetary rules

Expenditures of the federal budget for 2017-2019 are formed on the basis of budgetary rules. In the medium term, it is expected to resume implementation of the mechanism of budgetary rules to ease the sensitivity of the budget system to the volatility of world oil prices. According to preliminary projections, the new edition of the budget rules will be fully operational from 2020, and 2017-2019. are declared a transitional period because of the need to avoid too rapid compression costs up to the level envisaged by the concept of the new budgetary rules.

In accordance with the proposals of the Ministry of Finance of Russia, the maximum amount of federal budget spending is planned to be determined from 2020 as the sum of three components: 1) the basic volume of oil and gas revenues calculated at a base oil price of \$ 40 per barrel of Urals'

brand at a constant level and the basic exchange rate of the ruble; 2) the volume of non-oil and gas revenues calculated in accordance with the basic version of the medium-term forecast of the Ministry of Economic Development of Russia; 3) debt servicing costs. In this case, if the forecasted amount of the Reserve Fund's funds falls below the level of 5% of GDP on January 1 of the first year of the planned period, the maximum amount of use of the Reserve Fund's resources for the next fiscal year cannot exceed 1% of GDP, and on this basis, volume of expenses.

In the long term, the design of the rules does not seem to be sufficiently stable, since the preservation of the cost link to the oil price makes sense only if the budget rules are based on enough truthful hypothesis describing the patterns of oil price movements. Otherwise, the credibility of the rules can be broken, and then the revision is possible, as it was with their version of 2004.

Also, the budget rules of 2020 plans to limit the underlying level of borrowing costs debt service (0.8–1.0% of GDP per year). What is probably true, as critical not so much the size of the debt, how much expenditure on maintenance. However, it is necessary to consider the following points: in 2018 the cost of servicing the debt fit to the upper limit (0.93% GDP), if take into account the hypothesis that the deficit will shrink; annual target of attracting domestic borrowing over \$ 1 trillion; problems with the growing debt of the region and the imbalance in the Pension Fund of the Russian Federation will continue. All the above together show a small realistic of this restriction. [4]

The task of transition to new budget rules from 2020 predetermines the need for budget consolidation, which is planned for the transition period 2017-2019. The forthcoming fiscal consolidation presume more squeezing of the volume of the state's spending obligations with simultaneous increase of their effectiveness. Many European countries within the framework of budgetary consolidation went on the way of increasing taxes on value added, on profits, etc.

Budget deficit occurs when expenses exceed revenues. Most governments, both in developed and developing countries, as well as in countries with economies in transition, cannot cover their expenses by reducing the state budget with a deficit. If the state's revenues exceed its expenses, their difference amounts to a budget surplus.

In reality, the expenditure part, as a rule, exceeds the revenue part. The emergence of the budget deficit is due to many reasons, among which are the following: a decline in social production, overestimated spending on the implementation of adopted social programs, increased defense spending, growth in the “shadow” sector of the economy, growth in marginal costs of social production, mass production of “empty” money.

By itself, the budget deficit can not be something extremely negative for the development of the economy and the dynamics of living standards of the population. Even the most economically developed countries in critical periods, as a rule, have a budget deficit of 10 to 30%. It all depends on

the reasons for its occurrence and the direction of expenditures of public money. If the financial resources that make up the excess of expenditure over income are used to develop the economy, are used to develop priority sectors, i.e. are used efficiently, then in the future the growth of production and profits in them will more than compensate for the costs incurred and the society as a whole will only win.

The budget deficit, of course, belongs to the so-called negative economic categories, such as inflation, crisis, unemployment, bankruptcy, which, however, are integral elements of the economic system. Moreover, without them, the economic system loses the ability for self-movement and progressive development. Budget deficit cannot be unambiguously attributed to the category of extraordinary, catastrophic events, also because the quality and nature of the deficit may be different. It may be associated with the need to make large state investments in the development of the economy, then the deficit is not a reflection of the crisis flow of social processes, but rather becomes the result of the government's desire to ensure progressive changes in the structure of social reproduction.

World practice knows four basic ways to solve this problem:

- Reduction of budget expenditures;
- Finding sources of additional income;
- Issue (issue) of unsecured money used to finance government spending;
- Borrowing money from citizens, banks, business organizations, other states and

foreign government organizations. [5]

Budget cuts. This way of overcoming the budget deficit is apparently the simplest, but in reality the most painful. Cutting social programs, benefits and transfers usually leads to an increase in tension in society and undermines its political stability. Therefore, the government takes this step in the very last turn - if it fails to implement the remaining three ways of overcoming the budget deficit

Finding sources of additional income. Of course, the best way to cover the budget deficit is to attract additional revenues to the budget.

However, to really solve this problem is extremely difficult. Of course, you can try to raise taxes or duties. But this path is dangerous. Economic science has long discovered: an excessive increase in the tax burden leads not to growth, but to a reduction in the tax revenues of the state

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