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BUDGET STRUCTURE AND BUDGET SYSTEM OF THE RUSSIAN FEDERATION UNDER REFORM

Annotation: this article is devoted to the theoretical issues of the budget structure and budget system of the Russian Federation at the present stage. The article describes the process of formation of budgeting and its problems. The author also proposes his own options for solving the effective reform of the budget system.

Key words: budget code, budget system, inter-budgetary relations, budget process and code.

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БЮДЖЕТНОЕ УСТРОЙСТВО И БЮДЖЕТНАЯ СИСТЕМА РОССИЙСКОЙ ФЕДЕРАЦИИ В УСЛОВИЯХ РЕФОРМИРОВАНИЯ

***Аннотация:** Данная статья посвящена теоретическим вопросам бюджетного устройства и бюджетной системы Российской Федерации на современном этапе. В статье приводится процесс становления бюджетирования и его проблемы. Также автор предлагает свои варианты по решению эффективного реформирования бюджетной системы.*

***Ключевые слова:** бюджетный кодекс, бюджетная система, межбюджетные отношения, бюджетный процесс и кодекс.*

At present, the issues of a fair system of budget relations and the redistribution of revenues to regional and municipal budgets have been very acute for the Russian Federation. The state government has achieved considerable results in achieving the settlement of inter-budgetary relations. However, the situation in the country is still far from an ideal system of inter-budgetary relations, which necessarily requires effective reform in these conditions.

The budget process is the Central procedure carried out annually by the authorities of any state, the basis for the functioning of the state, and depending on its regulation, we can speak about the true existence of the principles of federalism, division of powers, local self-administration and other foundations of the constitutional system in the state.

Most States regulate the budget process based on many circumstances: territorial status, form of government, form of state system, features of historical development, etc. [5]

The Russian budget practice is in a state of constant evolution, and the Budget Code, as the main document in this area, is subject to repeated adjustments every year, while the Ministry of Finance of the Russian Federation has long taken the initiative to adopt a new Budget Code [1].

In the budget legislation of the Russian Federation, there is no such notion as a "budget device". However, section 1 of the Budget code is called "the Budget structure of the Russian Federation". Based on the analysis of this section, as well as based on

the conclusions, we can say that such a concept as a budget device includes three elements:

1. Structure of the budget system of the Russian Federation;
2. Budget classification;
3. Principles of the budget system.

The budget system is a relationship between budgets at all levels.

The budget system is a set of budgets of the state, administrative-territorial entities, independent state institutions and funds, based on economic relations, state structure and legal norms.

From all the above, it follows that the budget system of the Russian Federation consists of 3 levels of budgets:

1. Federal budget;
2. Budget of subjects of the Russian Federation (republics, territories, regions, Autonomous regions and districts);
3. Budgets of municipalities (district, city and settlement) [4].

The centralization of the budget system was justified by the need to implement an effective financial policy of the state associated with the creation (in the post-revolutionary period), and subsequently (after the great Patriotic war) with the restoration of the national economy.

Consistent implementation of the Government's central management and planning policy (top-down) of the national economy hindered the socio-economic development of territories, did not create an interest in forming their own financial base and generated dependency. The introduction of the principles of real federalism in the sphere of state structure required a serious reform of the budget system and inter-budgetary relations within Russia.

The continuation of inconsistent, insufficiently competent construction of inter-budgetary relations on the principles of fiscal federalism was the introduction of the mechanism of budget revenues formation at the expense of own and regulating incomes when the standards deductions from regulatory taxes do not take into account the peculiarities of regions development and municipalities and are constantly changing,

creating a situation of unpredictability in the formation of budgets and the negative impact on the economic development of administrative-territorial units and occurring in social processes. At the same time, there is no clear division of functions and powers between the levels of state power and local self-government. In such a system of inter-budgetary relations, it is impossible to solve the problems of financial support for territories[2].

On the one hand, the redistribution of revenues of consolidated budgets of the regions partially compensates for the economic disparity of the regions. On the other hand, it creates inequality in the rights of the regions in relations with the Federal center and leads to the destruction of the system of Federal relations. This problem is also associated with the transfer of a number of powers to subjects that are not supported by additional funding from the Federal budget, which negatively affects their implementation.

There is a closed circle of direct dependence of the budget of the subject on the Federal budget, and the budget of municipalities on direct financing by the region. Thus, a situation is created when municipal and local governments are not able to perform their tasks properly, since they cannot receive sufficient funding from the region, which itself needs Federal loans and subsidies[7].

One of the ways to solve the problems of building fiscal federalism is to reform the tax system. The existing tax system with a fixed tax rate hinders industrial development and contributes to the strengthening of negative trends of economic development in the regions.

The depressed economic climate, combined with an unevenly developed social infrastructure, leads to an outflow of population from the periphery to major cities or abroad and, consequently, a deterioration of the situation in depressed and crisis regions of our country.

However, the formation of a comprehensive regional policy is seen as the most promising solution to the problem. This approach proposes a conceptual change in the relationship between the Centre and the regions: to move away from the budget models of the countries of the South and West of Europe, which is characterized by the

substantial financial dependence of regions from the Central budget, to a model in which regional and local authorities are given a relatively large autonomy, supported by a broad tax authority that exists today in Canada, Australia and the USA [5].

Further improvement and development of inter-budgetary relations is possible only in conjunction with the implementation of a number of concepts, programs and reforms, namely:

1. the programs for growth of the real sector of the economy, including in terms of gross domestic product (GDP);
2. the programs for improving the budget system of the Russian Federation;
3. the programs of improvement of the budgetary legislation;
4. tax reform;
5. concepts for further improvement of the main functional elements of inter-budgetary relations, including the following issues:
 - division of powers between state authorities and local self-government bodies;
 - further improvement of the system of inter-budget transfers;
 - control and analysis in the system of inter-budgetary relations, etc. [3].

As a result, I would like to note once again that the budget system of the Russian Federation consists of budgets of various levels with a range of functions assigned to them, including legal structures and responsibilities to the entire state.

The formation of an effective budget system is vital for Russia in the difficult economic conditions of the sanctions policy of foreign countries and growing socio-economic tensions.

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