The background of the cover features a blurred crowd of people, overlaid with a white network diagram consisting of interconnected nodes and lines. The nodes are semi-transparent circles, and the lines are thin white lines connecting them.

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Analysis of revenues and expenditures of the Perm City budget for 2020

Abstract: At this stage of the development of the City of Perm, the genuine financial stabilization, which opens the way to economic recovery, growth of real investments in production, improvement of living standards, quality of education and culture, is significant. The state of the budget system has a specific impact on financial stabilization. The municipal budget, being the main means of mobilizing and spending Perm's resources, gives the political authorities a real opportunity to influence the economy, finance its structural restructuring, stimulate the development of priority sectors of the economy, and provide social support to the least protected segments of the population. In this regard, to make effective and efficient decisions, both at the federal and territorial levels, the study of the budget system, the budget process, the theoretical and legislative foundations and the actual practice of the functioning of the budget mechanism, a thorough analysis of the problems arising during the formation and execution of the budget, have now become particularly relevant. The purpose of the study was to study the budget of the city of Perm. The study used legislative, regulatory and statistical data from official sources of state and municipal structures. The analysis concluded that the budget for 2020 is in deficit, while the deficit turned out to be less than planned due to reduced spending. The sources of financing the budget deficit of the city of Perm are changes in the balance of funds on accounts and budget loans from other budgets of the budgetary system of the Russian Federation.

Keywords: Perm, city budget, budget system, income, expenses.



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Анализ доходов и расходов бюджета города Перми на 2020 год

Аннотация: На данном этапе развития города Перми важна подлинная финансовая стабилизация, открывающая путь к экономическому подъему, росту реальных инвестиций в производство, повышению уровня жизни, качества образования и культуры. Особое влияние на финансовую стабилизацию оказывает состояние бюджетной системы. Муниципальный бюджет, являясь главным средством мобилизации и расходования ресурсов Перми, дает политической власти реальную возможность воздействовать на экономику, финансировать ее структурную перестройку, стимулировать развитие приоритетных секторов экономики, обеспечивать социальную поддержку наименее защищенным слоям населения. В связи с этим для принятия действенных и эффективных решений, как на федеральном, так и на территориальном уровнях, изучение бюджетной системы, бюджетного процесса, теоретических и законодательных основ и реальной практики функционирования бюджетного механизма, тщательный анализ

возникающих в ходе формирования и исполнения бюджета проблем, обрели в настоящее время особую актуальность. Целью исследования было изучение бюджета города Перми. В ходе исследования были использованы законодательные, нормативные и статистические данные из официальных источников государственных и муниципальных структур. При анализе был сделан вывод, что бюджет за 2020 год является дефицитным, при этом дефицит оказался меньше, чем планировался, за счет уменьшения расходов. Источниками финансирования дефицита бюджета города Перми являются изменение остатков средств на счетах и бюджетные кредиты от других бюджетов бюджетной системы Российской Федерации.

Ключевые слова: Пермь, бюджет города, бюджетная система, доходы, расходы.



Introduction

Perm is a city in the east of the European part of Russia, in the Urals. It is situated on the banks of the Kama River, below the confluence of the Chusovaya River, the administrative centre of the Perm Krai and Perm district, a transport hub on the Trans-Siberian railway, a river port, has the status of a city of regional significance and an urban district. A large diversified industrial, scientific and cultural centre of the Urals. The Perm's population is 1,049,199 people. The city's economy is characterized primarily by developed heavy industry. Leading industries are electric power, oil and gas processing, mechanical engineering, chemistry and petrochemistry, woodworking, printing and food industry.

At this stage of the Perm City development, genuine financial stabilization is significant, which opens the way to economic recovery, growth of real investments in production, improvement of living standards, quality of education and culture. The state of the budget system has a specific impact on financial stabilization.

The municipal budget, being the main means of mobilizing and spending Perm's resources, gives the political authorities a real opportunity to influence the economy, finance its structural restructuring, stimulate the development of priority sectors of the economy, and provide social support to the least protected segments of the population.

In this regard, to make effective and efficient decisions, both at the federal and territorial levels, the study of the budget system, the budget process, the theoretical and legislative foundations and the actual practice of the functioning of the budget mechanism, a thorough analysis of the problems arising during the formation and execution of the budget, have now become particularly relevant.

The study subject is the budget of the City of Perm.

Based on this, the study purpose was to research the Perm City budget.

To achieve the purpose, the following tasks were identified and solved:

- review the execution of the budget of the City of Perm for 2020;
- analyse income from the point of view of species characteristics and chief revenue administrators;
- analyse the distribution of budget expenditures by industry has been carried out;
- consider the most expensive and large-scale municipal programmes of the City of Perm.

The study used legislative, regulatory and statistical data from official sources of state and municipal structures.

Analysis of Perm City budget revenues for 2020

The budget as a financial plan is a list of revenues and expenditures of the state, approved by the legislative and representative authorities in the form of a law. Any budget consists of two parts: income and expenditure.

Budget revenues – funds received gratuitously and irrevocably following the legislation of the Russian Federation at the disposal of state authorities of the Russian Federation, subjects of the Russian Federation and local self-government bodies.

According to Article 41 of the Budget Code of the Russian Federation, budget revenues include:

- 1) tax revenues – taxes and fees paid to the budget;
- 2) non-tax income – income from the use of property that is in state or municipal ownership;
- 3) gratuitous receipts – grants, subsidies, subventions and other inter-budgetary transfers, in other words, funds that come from one budget to another (*Budget Code of the Russian Federation*).

When analyzing the budget revenues of the City of Perm, it is worth noting that a total of 37,021.3 million rubles were collected in January-December 2020. The execution of budget revenues is 101.9% (the updated annual plan for 2020 is 36,327.9 million rubles) (*Decision of the Perm City Duma No. 133*). The structure of income by type is presented in Table 1, which shows that budget revenues for 2020 increased by 5,274.4 million rubles compared to the previous year.

Analyzing the specific income characteristics, the following conclusions can be drawn:

1. The total increase in income is 16.92%.
2. Non-tax revenues increased significantly (by 57.41%).
3. Gratuitous receipts, including various kinds of inter-budgetary transfers, have the largest share in the income structure (48.1% of the total amount of income).
4. Tax revenues make up 41.4% of the total amount of income.
5. Non-tax income is 10.4% of the total amount of income (*Decision of the Perm City Duma No. 133*).

A detailed examination of each type of income shows that tax revenues mainly consist of personal income tax, land tax and transport tax.

When considering budget revenues from the point of view of the administrators of the budget revenues of the city of Perm, 41.3% of all revenues come from the Office of the Federal Tax Service for the Perm Region, 25.6% – from the Department of Education of the Perm City Administration, 7.6% – from the Department of Transport of the Perm City Administration (*Diagram 1*) (*Perm City Administration Resolution No. 775*).

Analysis of Perm City budget expenditures for 2020

Budget expenditures are monetary funds paid from the budget, except for funds that are sources of financing the budget deficit. The budget expenditures of the City of Perm for 2020 amount to 38,456.7 million rubles. Execution of budget expenditures – 91.9% (annual

expenditure plan – 41,684.4 million rubles) (*Decision of the Perm City Duma No. 133*). The structure of the Perm City budget expenditures in the context of industries is presented in Figure 2.

It can be seen from Diagram 2 that education is primarily a funded industry (40% of all expenditures), which is explained by the implementation of such municipal programs in the field of preschool, school and higher education as *Affordable and High-Quality Education (Perm City Administration Resolution No. 792)* and *Development of a Network of Educational Organizations in the City of Perm (Perm City Administration Resolution No. 796)*. These programs are aimed to increase the number of preschool educational and general education institutions providing additional education.

Priority tasks also are to form a modern educational environment and develop a system of support and the professional growth of teaching staff.

The next industry in terms of financing is the national economy (30%). Within the framework of this industry, the municipal programs *Organization of Regular Transportation by Road and Urban Ground Electric Transport in Perm* and *Organization of Road Activities in Perm (Perm City Administration Resolution No. 775)* were implemented.

At the same time, the healthcare financing during the coronavirus pandemic raises several questions – less than 1% of the entire expenditure part of the city budget.

Analyzing budget expenditures for 2020, it is worth considering the dynamics of growth or loss of financing of certain industries in comparison with the previous and subsequent years (see Table 2).

Analyzing the comparative characteristics of expenses, the following conclusions can be drawn:

1. Budget expenditures tend to increase both in 2020 and in 2021.
2. A significant increase in expenditures is planned in 2021 in such sectors as national security, national economy, housing and communal services, environmental protection.
3. A significant decrease in funding is typical for the healthcare industry.
4. Spending on social policy is decreasing.

When analyzing the expenditures and revenues of the Perm City budget, it can be concluded that the budget for 2020 is in deficit, while the deficit turned out to be less than planned due to reduced expenditures (*Table 3*). The sources of financing the budget deficit of the City of Perm are changes in account balances (17.6 million rubles) and budget loans from other budgets of the budgetary system of the Russian Federation (1,417.9 million rubles).

Conclusion

Analysis of the execution of the budget of the city of Perm for 2020 and comparison in previous and subsequent budget years shows:

- 1) an increase in both revenues and expenditures of the budget for 2020 in comparison with the previous year;
- 2) mainly the revenue part of the budget consists of gratuitous receipts, which indicates insufficient financial support for the municipality and dependence on higher budgets;
- 3) the expenditure part of the budget allows us to conclude the priority directions of the development of the city of Perm, in particular, 70% of expenses are distributed in the field of education and economy;

- 4) municipal programs are one of the main tools of budget planning
- 5) a negative trend towards a decrease in health care costs;
- 6) the budget for 2020 is in deficit, in the budgets for 2021, 2022, and 2023, the expenditure part also exceeds the revenue;
- 7) the main source of financing of the budget deficit is a budget loan.

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Appendix

Table 1. Income by type of income for 2019 and 2020, million rubles

	Budget revenues for 2019	Budget revenues for 2020
Total	31,745.9	37,021.3 (+16.62%)
Tax revenues, including	14,056.7	15,342.9 (+9.15%)
<i>Personal income tax</i>		9,910.2
<i>Unified imputed income tax for certain types of activities</i>		108.2
<i>Personal property tax</i>		768.3
<i>Transport tax</i>		1,555.4
<i>Land tax</i>		2,596.7
<i>State duty</i>		224.5
<i>Other tax income</i>		179.7
Non-tax income	2,457.69	3,868.6 (+57.41%)
<i>Income from the use of state and municipal property</i>		837.3
<i>Payments for the use of natural resources</i>		3.9
<i>Income from the provision of paid services (works) and compensation of state costs</i>		2,343.6
<i>Income from the sale of tangible and intangible assets</i>		356.5
<i>Fines, sanctions, damages</i>		240.0
<i>Other non-tax income</i>		87.2
Gratuitous receipts	15,231.5	17,809.8 (+16.93%)

Table 2. Comparison of Perm city budget expenditures for 2019, 2020, and 2021, million rubles

	Budget expenditures for 2019	Budget expenditures for 2020	Planned expenditures for 2021
Total	31,013.2	38,456.6 (24%)	48,418.8 (25,9%)
National issues	2,045.3	2,267.69 (10,87%)	2,918.1 (28,68%)
National security and law enforcement	286.39	276.7 (-3,38%)	418.0 (51,07%)
National economy	7,578.6	11,496.5 (51,70%)	16,011.0 (39,27%)
Housing and communal services	3,536.4	4,467.89 (26,34%)	8,603.7 (92,57%)
Environmental protection	31.9	33.5 (5,02%)	60.3 (80,00%)
Education	12,958.7	15,328.4 (18,29%)	16,411.8 (7,07%)
Culture and cinematography	1,071.3	1,201.0 (12,11%)	1,334.6 (11,12%)
Healthcare	71.2	19.39 (-72,77%)	0.2 (-98,97%)
Social policy	2,225.9	2,189.69(-1,63%)	1,393.1 (-36,38%)
Physical education and sports	1,207.5	1,175.8 (-2,63%)	1,262.59 (7,38%)
Servicing of state and municipal debt	0.0	0.0	5.4

Table 3. The main indicators of the execution of the Perm City budget for 2020, million rubles

	Updated annual plan for 2020	Executed during the reporting period	Percentage of execution, %
Income	36,327.9	37,021.2	101.9
Expenses	41,864.4	38,456.7	91.9
Deficit/ proficiency	-3,376.4	-1,435.5	-

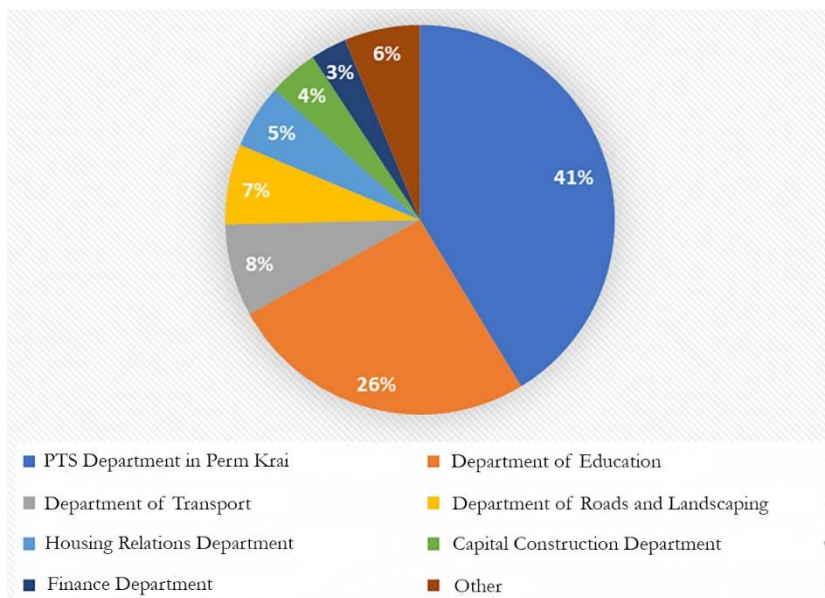


Diagram 1. Revenue by department

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Analysis of the budget execution of the Republic of Crimea in 2021

Abstract: The Ministry of Finance of the Republic of Crimea is the body that ensures the implementation of a unified financial and budgetary policy on the territory of the Republic of Crimea, coordinates the activities in this area of other executive bodies of the Republic of Crimea state power, performs the function of regulatory regulation, control and supervision in finance and budget. In particular, the Accounting and Reporting Department for the republican budget execution is a structural subdivision of the Ministry of Finance of the Republic of Crimea, which is part of the Accounting and Reporting Department. The study's purpose was to conduct a comprehensive analysis to implement the Republic of Crimea budget in 2021. Logical, historical, comparative and statistical research methods were used to achieve the purpose and solve the study tasks. During the course, the Budget Code of the Russian Federation, the Law of the Republic of Crimea "On the Budget of the Republic of Crimea for 2021 and for the Planning Period of 2022 and 2023", regulatory documents, as well as materials from leading experts in the field of law were studied. The author concludes that the budget expenditures formation is based on available funds, i.e., income and expenses are closely interrelated. It is necessary to analyse the main characteristics of budget execution at the end of the financial year in order to carefully develop the draft budget for the next year and determine further actions of public authorities.

Keywords: Republic of Crimea, budget of Crimea, budget execution, tax policy.



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Анализ исполнения бюджета Республики Крым в 2021 году

Аннотация: Органом, который обеспечивает проведение единой финансовой, бюджетной политики на территории Республики Крым, координирует деятельность в этой сфере других исполнительных органов государственной власти Республики Крым, осуществляет функцию по нормативно-правовому регулированию, контролю и надзору в сфере финансов и бюджета, является Министерство финансов Республики Крым. В частности, отдел учета и отчетности по исполнению республиканского бюджета является структурным подразделением Министерства финансов Республики Крым, входящим в состав управления учета и отчетности. Целью исследования являлось проведение комплексного анализа исполнения бюджета Республики Крым в 2021 году. Для достижения поставленной цели и решения задач исследования были применены логический, исторический, сравнительный и статистический методы исследования. В ходе были исследованы Бюджетный Кодекс Российской Федерации, Закон Республики Крым «О бюджете Республики Крым на 2021 год и на плановый период 2022 и 2023 годов», нормативные документы, а также материалы ведущих специалистов в области права. Автор приходит к выводу, что формирование расходов бюджета основывается на имеющихся

средствах, то есть доходы и расходы тесно взаимосвязаны между собой. Проводить анализ основных характеристик исполнения бюджета по завершению финансового года необходимо для тщательной разработки проекта бюджета на следующий год и определения дальнейших действий органов государственной власти.

Ключевые слова: Республика Крым, бюджет Крыма, исполнение бюджета, налоговая политика.



Introduction

Each subject of the Russian Federation has its own budget, designed to fulfil the expenditure obligations of the Russian Federation subject. Regardless of the budget system level, any budget is determined by the three parties that are interconnected with each other – the formation, distribution and use of the fund of funds, that is, budget revenues and expenditures (Budget Code of the Russian Federation).

The main industries are industry (more than 530 large and mid-sized enterprises), tourism (Western Crimea, the Southern Coast of Crimea, the Kerch Peninsula), construction, healthcare, agriculture, trade.

The Ministry of Finance of the Republic of Crimea is the body that ensures the implementation of a unified financial and budgetary policy on the territory of the Republic of Crimea, coordinates the activities in this area of other executive bodies of state power of the Republic of Crimea, performs the function of regulatory regulation, control and supervision in the field of finance and budget. It is an executive body of the state power of the Republic of Crimea, controlled and accountable to the Head of the Republic of Crimea and the Council of Ministers of the Republic of Crimea.

In particular, the Accounting and Reporting Department for the execution of the republican budget is a structural subdivision of the Ministry of Finance of the Republic of Crimea, which is part of the Accounting and reporting Department. Thanks to him, budget accounting for the execution of the budget of the Republic of Crimea is ensured by the Ministry, as a financial body; accounting for operations on cash receipts and withdrawals of funds on a single account of the budget of the Republic of Crimea and funds placed at the temporary disposal of recipients of the republican budget funds is ensured; preparation of periodic and annual budget reports on the execution of the budget of the Republic of Crimea. In this paper, I analysed the submitted reports of the Ministry of Finance of the Republic of Crimea for January-September 2021.

The study object is the budget of the Republic of Crimea.

The study purpose is to conduct a comprehensive analysis of the budget execution of the Republic of Crimea in 2021.

Based on the purpose, the following tasks were developed:

- conduct an analysis of income and expenses;
- give a description of the planned budget of the Republic of Crimea until 2024;
- study the main directions of the tax policy of the Republic of Crimea for 2021-2023;
- study the main objectives of debt policy for the period 2021-2023.

Logical, historical, comparative and statistical research methods were used to achieve the purpose and solve the study's tasks.

During the course, the *Budget Code of the Russian Federation*, the Law of the Republic of Crimea “*On the Budget of the Republic of Crimea for 2021 and for the Planning Period of 2022 and 2023*”, regulatory documents, as well as materials from leading experts in law were studied.

Revenue analysis

To begin with, It should refer to the data for previous years in order to trace the changes and reflect the most complete picture on this issue. Table 1 shows the revenues and expenditures of the budget of the Republic of Crimea from 2017 to 2019. As can be seen, since 2018 there has been a slight increase in income over expenses. In general, it should be noted that budget revenues and expenditures increased every year, which means that the dynamic development of the region took place (*Table 1*).

The Crimean budget expenditures in 2019 compared to 2017 increased by almost 19% (from 161718.11 to 192370.14), and revenues – by about 20% (from 160400.09 to 192 650.38). In 2019 and 2018, the budget of the Republic of Crimea was in surplus (280.23 million rubles and 38.95 million rubles, respectively, by year), and in 2017 – scarce. The deficit amounted to 1,318.02 million rubles.

The execution of the consolidated budget of the Republic of Crimea for tax and non-tax revenues for January-September 2021 consists of the budgets of the Republic municipalities, its budget and the consolidated budget. As for the municipalities budget, the growth is almost 15% compared to the planned plan for the reporting period. The execution of the region's budget exceeds by 4.8% and the consolidated budget as a whole – by 7.2% relative to the planned indicators.

If the data on the execution of the consolidated Republic budget are compared with the previous year, the following dynamics is observed: compared to 01.10.2020, there is an increase of 31.5% as of October 01, 2021.

In general, the structure of the region's revenue execution is formed from tax revenues, which have a share of 44.3%, non-tax revenues account for 10.6%, but most of the total structure belongs to gratuitous receipts (almost 85%).

It should note separately from which tax revenues the execution of tax and non-tax revenues of the consolidated budget of the Republic of Crimea is carried out. According to the data of 2021, the execution structure of tax and non-tax revenues of the Republic consolidated budget is presented in the appendix (*Fig. 1*).

Gratuitous receipts from other budgets of the Russian Federation budgetary system to the budget of the Republic of Crimea in January-September 2021 came in 84.5 billion rubles, or 65.4% of the approved annual planned assignments (for the same period in 2020 – 100.2 billion rubles), including in the form of: subsidies – 30.5 billion rubles, or 75.3% of the approved annual planned assignments, subsidies – 31.9 billion rubles, or 60.9%, subventions – 4.9 billion rubles, or 65.3%, other inter-budget transfers – 17.2 billion rubles, or 59.5% (*Table 2*).

Inter-budgetary transfers to local budgets from the Republic budget for January-September 2021 had the indicators presented in the appendix (*Table 2*).

Cost analysis

As of 01.10.2021, the execution of the expenditure part of the consolidated Republic budget amounted to 141.9 billion rubles, or 61.2% of the approved annual assignments. Compared to the same period last year, the growth amounted to 1.3 billion rubles, or 0.9%.

It should present data on the execution of the cash plan of the expenditure part of the consolidated Republic budget for January-September 2021. Thus, the municipal budgets execution is 92.6% of the planned number. In general, the budget of the Republic of Crimea was executed by 93.5% of the approved targets for the reporting period.

On October 6, 2020, the Decree of the Council of Ministers of the Republic of Crimea No. 1585-r “*On the Main Directions of the Budget and Tax Policy of the Republic of Crimea for 2021 and the Planning Period of 2022 and 2023*” was adopted in order to develop a unified budget and tax policy in the preparation of the draft budget of the Republic of Crimea for 2021-2023. Priority tasks of the budget and tax policy of the Republic of Crimea for 2021 and the planning period of 2022 and 2023: overcoming the economic downturn amid the spread of a new coronavirus infection, taking anti-crisis measures during the pandemic, timely and full fulfilment of social obligations to the population.

In this regard, it should provide data on the purposes for which the budget of the Republic of Crimea was spent as part of the social and cultural sphere improvement:

- 26.8 billion rubles were spent to support and develop education, which is almost 67% of the implementation of the annual plan in general;
- for the implementation of approved projects within the framework of social policy – 26 billion rubles, which is 71.6% of the previously planned;
- for the development of healthcare – 13.6 billion rubles (47.6%);
- for the development of culture and cinematography – 4 billion rubles (63.5%);
- to support physical culture and sports, as well as the media – 2.7 billion rubles, which is 58.7% of the implementation of the annual plan (*Decree of the Council of Ministers of the Republic of Crimea No. 1585-r*).

If we present the structure of the execution of the expenditure part of the consolidated Republic budget in the areas of development, we can note the following:

- 40.6 billion rubles were spent on the national economy as a whole (as a percentage of the approved annual plan – 58.7%);
- expenditures on housing and communal services amounted to 19.1 billion rubles (58.1%);
- expenditures on national issues – 5.7 billion rubles (67.1%);
- for national security and law enforcement, as well as for national defense – 1.1 billion rubles (64.7%);
- environmental protection costs – 0.5 million rubles, which amounted to 62.5% of the planned figures for the year (*Fig. 2*).

The deficit in the execution of the consolidated Republic budget for January-September 2021 is more than two billion rubles, since expenses in 141,900 million rubles prevail over revenues, which amount to 139,800 million rubles.

The planned budget of the Republic of Crimea until 2024

In the following years, it is planned to increase the amount of income due to the growth of profits of organizations, enterprises and incomes of individuals.

In addition to various types of taxes, the revenue part will be generated from other sources. These are excise taxes, property and transport taxes, taxes on mining, water use, rent payments for state property, duties, fines and other payments to the budget from legal entities and individuals.

Out of the total amount of gratuitous receipts for financing the Federal target program “*Social and Economic Development of the Republic of Crimea and Sevastopol until 2024*”, 34,344,391.7 thousand rubles are planned for the coming year.

Federal subsidies are also expected to support small and medium-sized businesses and individuals, proceeds from the sale and use of state property of the Republic.

As for the budget deficit, it will be replenished by repayment of loans, changes in balances on accounts for accounting budget funds, as well as the sale of shares. The blocks of shares of JSC “ChBR”, JSC “Yalita”, JSC “Plant “FIOLENT”, JSC Publishing House and Printing House “Tavrida” will be sold. Sources to finance the budget deficit are planned in the following volumes:

- repayment of a budget loan from the federal budget to partially cover the budget deficit of the Republic of Crimea in 202.1 million rubles;
- funds from the sale of shares and other forms of participation in the capital owned by the Republic of Crimea in 1.6 billion rubles;
- change in the balance of funds for accounting budget funds (2.1 million rubles).

The upper limit of the state debt of the Republic of Crimea for January 1, 2022 is planned in 3,249 thousand rubles.

The level of debt burden shows the ratio of the volume of the state debt of the Republic of Crimea to the revenues of its budget, with the exception of gratuitous receipts. According to the plan, the level of the debt burden of the Republic of Crimea on January 1, 2022 will be 6.71% (*Resolution of the Council of Ministers of the Republic of Crimea No. 737*).

The main directions of the tax policy of the Republic of Crimea for 2021-2023

The main directions of the tax policy of the Republic of Crimea for 2021-2023 are:

- 1) implementation of measures aimed at the development of individual, small and mid-sized businesses:
 - cancellation to applicate the taxation system in the form of UTII according to the *Tax Code of the Russian Federation* from January 1, 2021;
 - application of the professional income tax for self-employed citizens, which was introduced on the territory of the Republic of Crimea from July 1, 2020;
- 2) strengthening the tax potential of the Republic of Crimea:
 - change according to the norms of the *Tax Code of the Russian Federation* from January 1, 2022 of the patent tax rate from 4% to 6%;
 - payment of corporate property tax at the rate of 1.5%;

- collection of corporate property tax based on the cadastral value to commercial real estate;
 - carrying out work to increase the level of collection of tax and non-tax revenues of the budget of the Republic of Crimea, expanding the tax base by legalizing it, reducing arrears;
- 3) implementation of measures to assess the volume and effectiveness of tax expenditures of the Republic of Crimea according to the general requirements to assess tax expenditures of the Russian Federation subjects and municipalities approved by the *Decree of the Government of the Russian Federation* dated June 22, 2019 No. 796;
 - 4) in order to strengthen the budgets of urban districts and municipal districts of the Republic of Crimea, to expand the own revenue base of local budgets, a part of the proceeds (up to 18%) from the tax levied in connection with the application of the simplified taxation system will be transferred from the budget of the Republic of Crimea in the form of differentiated standards of deductions (up to 18%) from the tax levied in connection with the application of the simplified taxation system, and according to uniform standards in 15% of deductions from fees for negative impact on the environment, to be credited in accordance with the *Budget Code of the Russian Federation* and the legislation on taxes and fees to the budget of the Republic of Crimea (*The Law of the Republic of Crimea*).

The main objectives of the debt policy for 2021-2023

On November 30, 2020, the Resolution of the Council of Ministers of the Republic of Crimea No. 737 “*On Approval of the Debt Policy of the Republic of Crimea for 2021 and for the Planning Period of 2022 and 2023*” was adopted, which has the purpose to approve the debt policy of the Republic of Crimea for 2021 and for the planning period of 2022 and 2023, aimed at ensuring a balanced budget of the Republic of Crimea, maintaining the volume of the state debt of the Republic of Crimea at an optimal level, minimizing the cost of servicing it, evenly distributing payments over time, related to the repayment and servicing of the state debt of the Republic of Crimea. The main tasks of the debt policy of the Republic of Crimea for 2021-2023 are:

- uniforming distribution of the debt burden on the budget of the Republic of Crimea;
- minimizing the cost of borrowing;
- improving the efficiency of government borrowing
- accepting debt obligations based on the principle of fulfilling all obligations in a timely manner and in full, as well as based on the results of the execution of the budget of the Republic of Crimea and in accordance with the agreements concluded;
- monitoring compliance of the parameters of the state debt of the Republic of Crimea with the restrictions established by the Budget Code of the Russian Federation and concluded agreements;
- using, if necessary, of a mechanism for attracting short-term budget loans at the expense of the federal budget to replenish the balances of the budget of the Republic of Crimea;
- ensuring timely and complete accounting of debt obligations.

Conclusion

Having considered the main characteristics of the consolidated Republic budget, it can be concluded that the formation of budget expenditures is based on available funds, i.e., income and expenses are closely interrelated. It is necessary to analyse the main characteristics of budget execution at the end of the financial year in order to carefully develop the draft budget for the next year and determine further actions of public authorities.

As for the taxpayers of the region, they are adapting to the Russian taxation conditions. At the same time, it is obvious that quite a large number of problems remain. There are problems with the application of the gambling tax, excise taxes, mineral extraction tax.

In order to eliminate numerous problems, it is necessary in the medium term to move away from a huge number of subsidies, grants and other forms of inter-budgetary transfers, replacing them to exist state programs. These instruments have similar performance indicators, and inter-budget transfers largely duplicate their main activities, complicating the procedure for financing, monitoring and analysing the effectiveness of budget expenditures. However, nevertheless, the budget, which has significantly weakened at the moment due to losses arising from the spread of coronavirus infection, is developing quite stably under normal conditions and this allows us to hope for an increase in the balance of the Crimea's budget and the development of the region's economy.

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Appendix

Table 1. The revenues and expenditures of the budget of the Republic of Crimea in 2017-2019

No.	Indicator	2017	2018	2019	Change 2019-2018
1.	<u>Income total</u>	160,400.09	175,509.48	192,650.38	17,140.90
1.1	<u>Tax and non-tax income</u>	59,669.07	54,848.45	62,831.58	7,983.13
1.1.1	<u>Tax income</u>	52,922.88	46,219.11	51,978.67	5,759.56
1.1.2	<u>Non-tax income</u>	6,200.99	7,783.90	9,971.51	2,187.61
1.2	<u>Gratuitous receipts</u>	100,731.01	120,661.03	129,818.80	9,157.77
2.	<u>Expenses, total</u>	161,718.11	175,470.52	192,370.14	16,899.62
2.1	<u>National issues</u>	6,141.15	6,621.29	8,222.81	1,601.52
2.2	<u>National defence</u>	29.54	37.65	42.42	4.77
2.3	<u>National security</u>	1,163.80	1,281.13	1,204.16	-76.97
2.4	<u>National economy</u>	73,608.66	81,764.14	90,092.91	8,328.77
2.5	<u>Housing and communal services</u>	7,018.58	6,983.68	9,661.63	2,667.95
2.6	<u>Environmental protection</u>	335.40	483.48	420.16	-63.32
2.7	<u>Education</u>	30,741.51	32,244.87	33,421.96	1,177.09
2.8	<u>Culture, cinematography</u>	4,861.88	6,408.09	5,206.54	-1,201.55
2.9	<u>Healthcare</u>	13,794.05	13,898.33	15,464.38	1,566.05
2.10	<u>Social politics</u>	21,969.44	23,713.00	25,084.68	1,371.68
2.11	<u>Physical culture and sports</u>	1,172.53	1,146.96	3,214.55	2,067.59
2.12	<u>Mass media</u>	880.31	883.89	1,330.31	446.42
2.13	<u>Servicing of municipal public debt</u>	1.60	4.02	3.63	-0.39
3.	<u>Deficit/Surplus</u>	-1,318.02	38.95	280.23	241.28

Table 2. Gratuitous receipts from other budgets of the Russian Federation budgetary system to the budget of the Republic of Crimea and inter-budgetary transfers' indicators to local budgets from the Republic budget in January-September 2021

Transfer name	<u>Planned assignments</u>		<u>Actual receipt</u>		<u>Execution to the annual plan (%)</u>	
<u>Grants</u>	2.1	40.5	1.4	30.5	66.7	75.3
<u>Subsidies</u>	12.3	52.4	5.8	31.9	47.2	60.9
<u>Subventions</u>	25.2	7.5	18.9	4.9	75.0	65.3
<u>Other inter-budget transfers</u>	1.7	28.9	0.9	17.2	52.9	59.5
<u>Total</u>	41.3	129.3	27.0	84.5	65.4	65.4

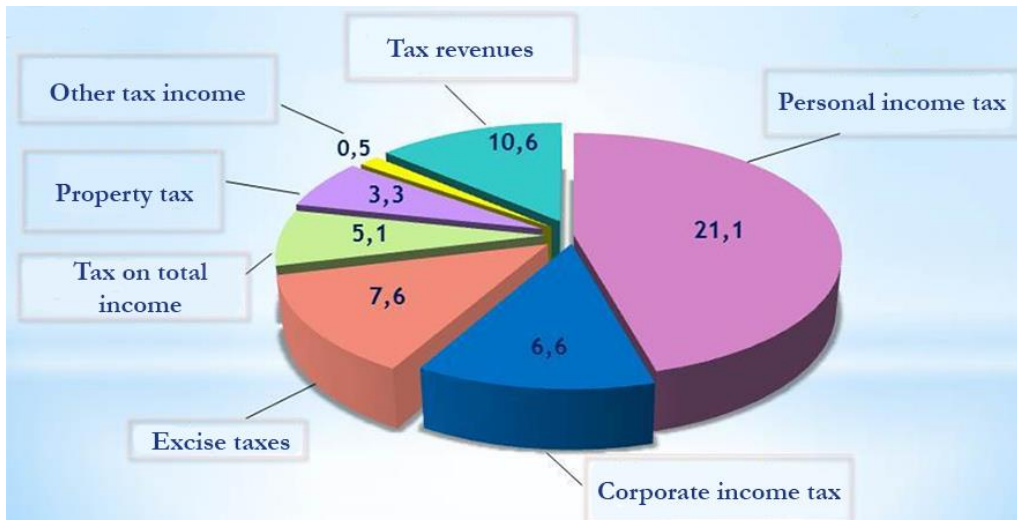


Figure 2. Structure of execution of tax and non-tax revenues of the consolidated budget of the Republic of Crimea

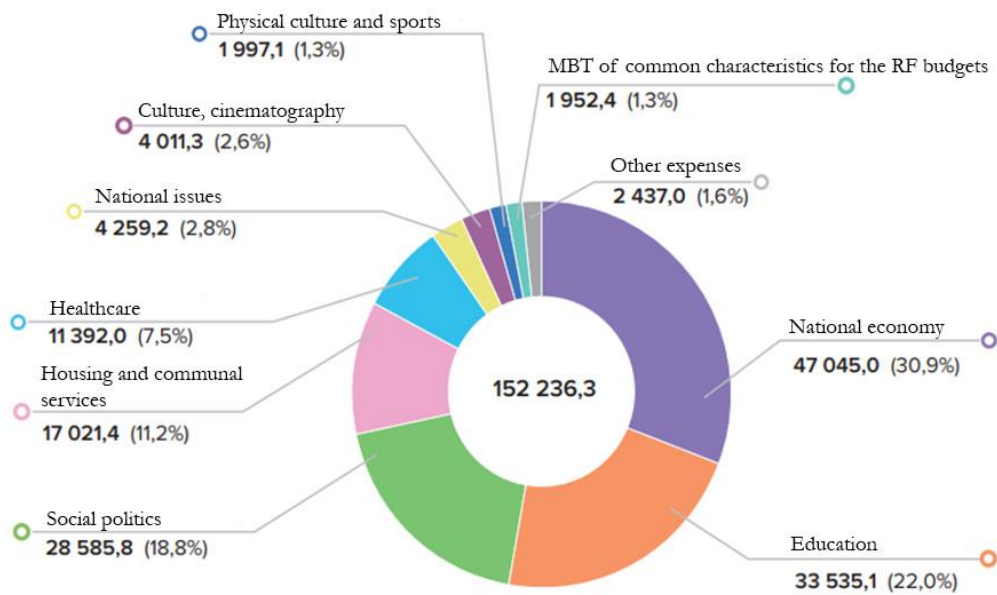


Figure 1. The structure of the execution of the expenditure part of the consolidated budget of the Republic of Crimea

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Formation of the state model of the estate-representative monarchy

Abstract: In world history, one of the undoubtedly important stages is the period of the estate-representative monarchy. It was during this era of mature feudalism that state institutions gradually took shape. To fully understand the impact of this stage in our history, it is necessary to consider the political and social and economic prerequisites for the emergence of this state system, to consider the institutions of power of this period, to consider how this stage affected the entire history of the state as a whole. The study subject is the problem of the formation of state institutions in the conditions of a class-representative monarchy. The study purpose is to show the formation of a class-representative monarchy in world history, as well as its influence on the development of functional elements of states. The study was conducted on the basis of dialectical-materialistic methodology, within the framework of which logical, formal, historical, comparative, and other methods of scientific knowledge were used to solve the research problems. The researcher concludes that the fate of the estate-representative bodies varies in different countries. They have only one thing in common – the presence of representatives of different classes in these institutions. Also, these bodies were united by the fact that representatives of these institutions could formally influence the policy of the state, despite the fact that in some countries this influence was lower, and in some, on the contrary, higher. In other respects, the estate-representative bodies of different countries were little alike, ranging from the political rights of representatives of the estates, ending with the history of the appearance of these bodies.

Keywords: tsar, Boyar Duma, Zemsky Sobor, estate-representative monarchy, the States-General, The Reichstag.



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Формирование государственной модели сословно-представительной монархии

Аннотация: В мировой истории одним из наиболее важных этапов является период сословно-представительной монархии. Именно в эту эпоху зрелого феодализма постепенно формировались государственные институты. Чтобы полностью понять влияние этого этапа в нашей истории, необходимо рассмотреть политические и социально-экономические предпосылки возникновения этой государственной системы, рассмотреть институты власти этого периода, рассмотреть, как этот этап повлиял на всю историю государств в целом. Предметом

исследования является проблема формирования государственных институтов в условиях сословно-представительной монархии. Целью исследования является рассмотрение формирования сословно-представительной монархии в мировой истории, а также ее влияние на развитие функциональных элементов государств. Исследование проводилось на основе диалектико-материалистической методологии, в рамках которой для решения исследовательских задач использовались логические, формальные, исторические, сравнительные и другие методы научного познания. Исследователь приходит к выводу, что судьба сословно-представительных органов в разных странах неодинакова. У них есть только одна общая черта – присутствие в этих заведениях представителей разных классов. Также эти органы объединяло то, что представители этих институтов могли формально влиять на политику государства, несмотря на то что в некоторых странах это влияние было ниже, а в некоторых, наоборот, выше. В остальном сословно-представительные органы разных стран были мало похожи друг на друга, начиная от политических прав представителей сословий, заканчивая историей появления этих органов.

Ключевые слова: царь, Боярская дума, Земский собор, сословно-представительная монархия, Генеральные Штаты, Рейхстаг.



Introduction

The relevance of the study topic is due to the fact that it was this historical stage in the history of Russia and other states that gave impetus to the development of many state institutions. Also, it was during this period, at this stage of state development, that the first prototype of a modern parliamentary system began to appear.

The study subject is the problem of the formation of state institutions in the conditions of a class-representative monarchy.

The study purpose is to show the formation of a class-representative monarchy in world history, as well as its influence on the development of functional elements of states.

Based on the study purpose, the following tasks were set:

- analyse the social and economic prerequisites for the emergence of a class-representative monarchy in Russia.
- analyse the social and economic prerequisites for the emergence of a class-representative monarchy in England, France, Germany and the political institutions that emerged during that period.
- compare features of social and economic prerequisites for the emergence of a class-representative monarchy during that period.

The study was conducted on the basis of dialectical-materialistic methodology, within the framework of which logical, formal, historical, comparative, and other methods of scientific knowledge were used to solve the research problems.

Currently, a large number of scientific works by historians, political scientists and lawyers have been published on the topic of the formation of the state model of a class-representative monarchy.

The origin and development of a class-representative monarchy

Estate-representative monarchy in Russia

The royal power was not so strong that the monarch had absolute power. That is why the estate-representative monarchy is particularly acute in Russian history, as a transitional period to an absolute monarchy. Also, the transition to this period was marked by the emergence of representative bodies, and the previous governing bodies underwent serious changes. It was in the era of a class-representative monarchy that only one form of government became possible in Russia – monarchy, and the status of the monarch changed after the proclamation of Ivan IV as tsar, which symbolized the strengthening of the monarch's power.

Considering this period from a social and economic point of view, it can be noted that the formation of a class-representative monarchy became a necessary measure for the formation of a single state, since it was necessary to overcome the remnants of feudal fragmentation. In addition, the unification of the individual principalities into a single state led to the formation of a single market, which in turn led to the expansion of international trade relations.

If we consider the issue of the formation of a class-representative monarchy in Russia from a political point of view, then the main reason will be the emergence of a new supreme governing body of the state – the Zemsky Sobor, the first meeting of which was held in 1549. It is considered that the convocation of the first Zemsky Sobor finally formalized the estate-representative monarchy in Russia, since representatives of various estates participated in the Zemsky Sobor. Tsar Ivan the Terrible made the very decision to form the Zemsky Sobor after the Moscow Uprising in 1549. Ivan IV hoped to resolve the conflict by involving both boyars and nobles, as well as other representatives of the estates, in the management of the state.

However, despite the tsar's desire to gain absolute power, he cannot yet abandon such a traditional body as the Boyar Duma, which included representatives of the feudal aristocracy. Despite the fact that over time the influence of the Boyar Duma gradually decreases, it still limits the power of the monarch.

The system of the Zemsky Sobor conditionally implied the presence of two chambers: the upper chamber, which included the monarch himself, the Boyar Duma and representatives of the higher clergy, and the lower chamber, which included representatives of the nobility, merchants and merchants. The lower house of the Zemsky Sobor was formed by royal appointment or election. Also, it is worth noting that in the lower house of this estate-representative body, nobles and, above all, merchants played a significant role, since their participation was especially important for the state, due to the possibility of representatives of these estates to help the state solve various problems required financing, for example, the allocation of funds for the organization of the militia.

By the middle of the 16th century, the transition from the palace-patrimonial management system to the command system was finally completed. An extensive system of orders was gradually formed. A special role in the command management system was given to military-administrative orders. During the period of the estate-representative monarchy, the army was reorganized, whose basis began to be the noble cavalry and archers. The personnel of the boyar and noble cavalry was in charge of the Discharge Order. This body recorded all appointments

to the service and changes in positions. The very same appointment of posts began to occur on the principle of localism, that is, according to the nobility of the family.

There were also special territorial orders that were in charge of the affairs of the annexed or developed new territories, such orders included: the Kazan Order and the Siberian order.

Palace orders were created to serve the royal family. The Palace orders included: the order of the Grand Palace (management of the palace lands), the Bed-keeper's order (in charge of the royal bedroom) and the stable order (in charge of the royal stable), etc.

One of the most important orders was the Embassy Order, due to the fact that before its introduction, a large number of state bodies were engaged in foreign policy issues of the Russian state, which created inconveniences, since in such conditions the disclosure of state secrets quite often occurred. The tsar believed that he personally should deal with the main issues of foreign policy (*Zbiltsov, 2009*). A limited circle of people was called upon to help him in this – the head of the Embassy order and several clerks. This department negotiated with foreign ambassadors, worked out important documents that reflected the position of the Russian state on various foreign policy issues. A special institution is being created that was in charge of the affairs of the serfs. Prior to that, these issues were dealt with by local self-government bodies and the State Order. The main task of the Servile order was to register bonded records in special books. Also, this department could consider claims about fugitive slaves.

In the conditions of a class-representative monarchy, a Petition order was created, within the framework of which nobles and children of boyars could appeal to the court of the tsar himself. Also, a central police body is being born, which is called a Robbery Order. He developed instructions to local government bodies on combating criminal offenses, could independently appoint appropriate officials on the ground.

The transition to a class-representative monarchy led to the abolition of the feeding system, due to which the princely administration was maintained at the expense of the local population throughout the entire period of service. To replace the feeding system, gubernia and zemstvo governing bodies were created, which were headed by gubernia elders and tselovalniks. The governing bodies were elected by the local nobility, whose duty it was to fight the anti-feudal actions of the peasants. The robbery order directed the labial organs. The zemstvo bodies were created to manage the townships, collect taxes, manage the black-collar peasants, to consider civil and criminal cases, for which the zemstvo elders and other officials did not collect duties from the population.

Considering the social system during the period of the estate-representative monarchy, it can be noted that this period is characterized not only by the complete enslavement of peasants, but also by the development of agriculture, crafts and trade.

In the 16th century, the first manufactories appeared, which, for the most part, were based on serf labor, but the labor of hired workers was also partially used. Thus, it is possible to view the ground for the future emergence of bourgeois relations.

The main feudal lord in the state is the monarch. Not a small role in strengthening his power, as well as economic power, was played by Oprichnina. As a result of the oprichnina's action, the tsar received very convenient lands used by him as a land fund to maintain the loyalty of the nobles, as well as to strengthen his power.

The largest feudal lords could be attributed to the boyar aristocracy, which, in turn, consisted of two groups:

1. The former appanage princes, who as a result of the unification of the appanages into a single state, lost their former political privileges, but before the introduction of the oprichnina retained their economic importance.
2. Large and medium-sized boyars (*Khachatryan, 2008*).

The lower, but the largest in its numerical component, part of the feudal lords are the nobles. Small feudal lords sought to enrich their land plots, as well as to get more enslaved peasants. Due to the fact that Ivan VI was engaged in the expansion of Russian lands and the issuance of annexed lands to the nobles, this group began to actively support the activities of the tsar.

Also, one of the major feudal lords was the church, which at that time had huge land holdings. A large number of serfs worked on monastic lands. Large land holdings continued to accumulate in the hands of the church, which is why in 1551, in the Stoglav Cathedral it was forbidden to buy or give land holdings to the church without the consent of the tsar himself.

For the dependent part of the population, the opportunity was fixed to move from one feudal lord to another on “St. George’s Day”, but the peasants rarely used this opportunity, since they were legally attached to the land plot. However, during the years of the Oprichnina, there was a mass flight of peasants, because of which their enslavement became a measure to prevent flight. In 1580, the tsar issued a decree “on reserved years”, which abolished the “St. George’s Day”. In 1581 there was a census of peasants, which was completed only in 1592. She created legal grounds for searching for runaway peasants. In 1597, a decree was issued “on fixed-term years”, according to which the period of investigation of fugitive peasants was announced, which was five years. Subsequently, the term of the investigation was repeatedly changed, until the Council Code of 1649 made the term of the investigation indefinite.

In the era of the estate-representative monarchy, one of the most important events in the history of the state took place – the adoption of the Council Code of 1649 by Tsar Alexei Mikhailovich. This code of laws differs enormously from previous legislative codes. The Cathedral Code reflects the legal norms of various branches of law: civil law, criminal law, procedural law. The Cathedral Code of 1649 consolidated the design of the estate structure of society, the process of becoming an absolute monarchy, the regulation of the rights and duties of all estates, the attachment of the inhabitants of the posad to the place of residence.

The period of the estate-representative monarchy was marked by large territorial additions to the Russian state. The Astrakhan and Siberian Khanates were conquered, Bashkiria, part of the lands of the Nogai Horde were annexed, and Little Russia was reunited with Russia.

The entry of the Russian state into the period of mature feudalism is also characterized by a change in the form of the state structure, that is, the transition to a class-representative monarchy. The power of the monarch is gradually strengthened in this period, which is relevant even in the adoption by the monarch of a new title – tsar. However, the monarch still cannot manage the state without special estate-representative bodies that express the will of the estates. The most important of these bodies was the Zemsky Sobor (*Isaev, 1998:154*). Some of these legislative bodies subsequently evolve into modern parliaments. The authority of the Boyar Duma gradually decreased. With the advent of a new form of government, local governments

have also changed. The feeding was replaced by the system of zemstvo and gubernia self-government, which significantly weakened the boyar power and attracted a wider layer of feudal lords - the nobility to the management.

There is also a shift in the field of law. Major legislative codes are being created, and the system of punishments for crimes is being expanded.

Estate-representative monarchy in England

The first of the countries that entered the era of a class-representative monarchy was England. The entry of England into a class-representative monarchy is inextricably linked with the emergence of parliament.

The emergence of parliament in England goes back centuries. The thirteenth century was turbulent for the kings of the Plantagenet dynasty: the country was shaken for almost half a century by the speeches of the barons, who were joined by townspeople and peasants. In many ways, the population was dissatisfied with the policy of John the Landless (1199-1216): the king took land from unwanted barons, executed them or expelled them from the country. The feudal lords were dissatisfied with such arbitrariness. By the end of his reign, in 1215, John the Landless signed the Magna Carta due to the increasing opposition of the barons, to whom the church joined. This document limited the power of the king and protected the rights of the free population. However, after the coronation of John the Landless's son, Henry III (1207-1272), the abuse of royal power did not stop. The king arbitrarily increased taxes, spent huge sums on gifts to his entourage.

The discontent of the subjects was also intensified by the dominance of the French in the country. In the 1250s, a civil war actually began in the country. At the Battle of Lewes in 1264, the barons, led by Simon de Montfort, defeated the royal army and captured the king. Henry III was forced to make significant concessions to the rebels. Such a concession was the convocation of a special meeting in 1265, at which not only large feudal lords and clergy represented their interests, but also knights and citizens from large cities elected from each county. The work of the English Parliament begins from this year.

In the 14th century, the English parliament was divided into two chambers – the upper and lower. The upper house was the House of Lords, which included representatives of the secular and ecclesiastical aristocracy, who were members of the great royal council, and the lower house was the House of Commons, to which ordinary citizens were elected. However, in addition to the townspeople, the lower house of parliament also included knighthood.

These chambers of parliament received a special peak of popularity in the 16th century. To consider the issue of codification of key constitutional conventions, a joint committee was formed, which included two chambers of Parliament at the same time. The Committee, in turn, categorically rejected the possibility of codification due to the fact that this convention is not a law, which makes it impossible to codify it (*Zaorskaya, 2004:289*).

Based on this conclusion, the committee concluded: “This codification process is not feasible by nature. A codified convention will create complexity with its definition, this process will reduce its flexibility and hinder development, which will lead to the need for judicial resolution of issues.”

The composition of the House of Lords was small. Even if all the invited persons gather for the session, the number of these persons will not exceed one hundred members of the House of Lords. The meeting of this chamber was usually held in the white hall of the Palace of Westminster.

When considering the House of Commons, it can be noted that it will be radically different from the House of Lords. As a separate chamber of Parliament, the House of Commons was formed gradually, during the second half of the 14th century. The House of Commons was characterized by the specifics of a collective meeting. The name of this chamber comes from the English word “commons”, which translates to “communities”. Due to the fact that this chamber included representatives of citizens, communities began to be called that part of the free population that had full rights, which, in turn, was determined by a good name and prosperity. Gradually, the right of every person belonging to this category of subjects to elect and be elected to the lower house of parliament took shape. Thus, the expansion of the political rights of citizens is clearly visible.

The end of the 14th century was marked by the appearance in the House of Commons of the post of speaker, who was elected from among the representatives of this chamber, by voting of all members of the House of Commons. The Speaker of the House of Commons played the role of a representative of this house in negotiations with the lords and the King. Deputies were elected locally according to the principle that had been in effect since the first parliament of Montfort, that is, this chamber consisted of two knights from each county and two representatives from the most important cities. The list of cities and the number of members of the lower house have changed over time. On average, in the 14th century, it amounted to 200 people, and by the beginning of the 18th century, there were more than 500. Representatives of the House of Commons, unlike representatives of the House of Lords, received a monetary allowance. The knights of the counties received four shillings each, and the townspeople two shillings for one day of the session.

The estate-representative monarchy in France

The state-representative monarchy in France replaced the seignorial monarchy at the beginning of the 14th century. Its formation is closely connected with the process of political centralization, which is quite progressive for its time. More than half of the country's territory was united under a single administration. Also, the period of formation of the estate-representative monarchy in France is inextricably linked with the appearance of the estate-representative body – the States-General (*Pisarkova, 2001*).

By the beginning of the 14th century, the king's alliance with representatives of various estates, based on a political compromise, had already been finalized. The political expression of this union was made by estate-representative institutions – provincial and General states. The creation of the States-General was the beginning of a change in the form of government in the state and its transformation into a class-representative monarchy. In 1302, Philip IV the Handsome convened the States-General for the first time. This was due to the unsuccessful war in Flanders, as well as due to the conflict between Philip IV and the Pope of Rome.

The creation of a nationwide estate-representative institution is a manifestation of an objective pattern in the formation of a monarchical state in France. The frequency with which

the States-General should be convened was decided by the King, depending on political considerations and circumstances. Each convocation of the states was determined only by the discretion of the king and was individual. The highest clergy (bishops, abbots, archbishops), as well as major feudal lords were invited personally. In their first convocations, the States-General did not have elected representatives from the nobility. Later, the middle and small nobility began to elect their deputies. 2-3 deputies were provided for elections from cities, convents of monasteries and churches. Citizens (in particular, legists) were elected from the estates of the nobility and clergy. About 1/7 of the States-General are represented by lawyers. The patrician-burgher elite of the cities were represented by their deputies. The King determined the issues that were submitted to the States-General for consideration, as well as the duration of meetings.

The States-General could appeal to the King with protests, complaints and requests. They could criticize the activities of the royal administration and make various proposals. There was a certain connection between the requests of the estates and their vote on the subsidies requested by the king. Sometimes the King yielded to the States-General and issued a corresponding ordinance at their request.

The activities of the States-General contributed to the centralization of management. Large magnates often avoided participating in the work of this body, and it was easier for the king to find a common language with representatives of the small and medium nobility and wealthy citizens. The Chambers of the Clergy and nobility were in solidarity on almost all issues. Deputies of the third estate often disagreed with them. Disputes between the estates were used by the king to strengthen his power. He often relied on representatives of the third estate, which emphasized the union of cities with the royal power.

The most acute conflict between the States-General and the royal power occurred in 1357 at the time of the uprising of the townspeople in Paris and the capture of the French King John by the British. The States-General, whose work was attended mainly by representatives of the third estate, put forward a reform program called the Great March Ordinance. Instead of granting subsidies to the royal power, they demanded that the collection and expenditure of funds be carried out by the States-General themselves, which were to meet three times a year, and without their convocation by the king. "General reformers" were elected, who were empowered to control the activities of the royal administration, dismiss individual officials and punish them, up to the use of the death penalty (*Ushakov, 2010*).

However, the attempt of the States-General to secure permanent financial, supervisory and even legislative powers was not successful. After the suppression of the Paris Uprising and the Jacquerie in 1358, the royal power rejected the demands contained in the Great March Ordinance.

The estate-representative monarchy in Germany

By about the 14th century, the process of forming estates in Germany had ended.

The upper class:

1. At the very top of the social pyramid were the princes. In their hands were concentrated the main land wealth, income from the development of minerals, feudal rents. Taxes, customs and duties were a powerful financial instrument.

2. The feudal aristocracy, which was able to adapt to the changed economic conditions: an increase in levies from peasants, leasing their land to meyers, breeding sheep on their own pastures, etc. Another way of enriching them was the service of princes.
3. The position of the average feudal lords differed significantly depending on the region, the volume and content of income, personal qualities. The positions of the nobility in the East German lands were the strongest. Here they had a profitable profitable farm, which was in the personal, land and judicial dependence of the peasants. Social stereotypes led to the traditional spending of funds: nobles spent their fortunes on “estate entertainment” (hunting, balls, construction and decoration of estates, etc.).
4. A group of marginal elements emerged from the feudal estate, which included, first of all, ruined knights. At the same time, many nobles went to serve in the officer corps of the princely armies or in the civil apparatus of the princely administrations.
5. New groups have appeared in the composition of the social elite. First of all, these are the heads of large trade and monopolistic companies, rich shop foremen and owners of manufactories. In the 16th century, the formation of a new patriciate was underway from their number, and there was a departure from entrepreneurial activity. Official positions, investments in seignories and castles were considered more profitable, spiritual careers, education, especially obtaining legal professions were also popular in the patrician environment (*Nosov, 1969*).

The formation of the class of townspeople (burghers), a special social group of the free population engaged in handicraft production, entrepreneurship and trade, also began. It carried various duties in favor of its lords and paid chinsh.

The Reichstag became a significant institution of power. The name of the organ has been assigned to him since 1495. The Reichstag, like the states-General, historically grew out of feudal councils. Initially, only princes and counts were called to the feudal congresses. In 1180, the second curia (chamber) was formed – the curia of counts and princes. It is not customary to consider the Reichstag as a classical estate-representative body, such as, for example, the English Parliament. The Reichstag was an assembly (assembly) of the estate elite, had an emphatically aristocratic character. It consisted of three curiae:

- college of coursers;
- college of princes, counts and free lords;
- board of representatives of imperial cities (*Khachatourian, 2008*).

The peasantry and the minor nobility had no representatives in this body.

At the first stage of history Reichstag was convened irregularly. At the end of the work of each Reichstag, resolutions were adopted. After their agreement with the emperor, the resolutions acquired the force of law. In the 17th and 18th centuries, the resolutions were replaced by Imperial resolutions, which were then included in the corpus of imperial legislation.

The competence of the Reichstag included the resolution of issues of peace and war, international relations and financial issues. The emperor had the right to formulate questions submitted to the discussions of the Reichstag. The issues were discussed separately on the curia, after that, negotiations took place between the chambers until a decision was made. If the emperor made a new proposal, it was again submitted for discussion by the Reichstag.

In addition to the Reichstag, another symbol of the estate-representative monarchy in Germany was the “Golden Bull”. The Golden Bull consolidated the historically established practice in which the administration of Germany was actually concentrated in the hands of seven electors, three archbishops – Main, Cologne and Trier, the Margrave of Brandenburg, the King of Bohemia, the Duke of Saxony, the Palatine of the Rhine.

The Golden Bull regulated in detail the procedure for electing the emperor by electors. If the votes were equal, the decisive vote belonged to the Archbishop of Main. He voted last, was chairman of the college of Electors and had to convene a meeting of the entire college in Frankfurt am Main. The Archbishop of Main could ask in advance for the consent of other electors for this or that candidacy. The “bull” provided for the transformation of the College of electors into a permanent state administration body. A collegium congress was to be held annually for one month to discuss state affairs. The Collegium had the right to try the emperor and remove him.

The Golden Bull recognized the complete political independence of the electors, their equality to the emperor. It secured the rights of their territorial supremacy, established the indivisibility of electorates, their inheritance. The electors retained the regalia they had seized, especially such as ownership of the subsoil and its exploitation, collection of duties, coinage. They had the right of supreme jurisdiction in their possessions. Vassals were forbidden to wage wars against the lords, cities were forbidden to form alliances against the electors. Thus, the oligarchy of several major feudal lords, which had developed even before the Golden Bull, was legally formalized in Germany. The electorates were united only by common allegiance to the emperor and did not have only the right to declare war on their own and make peace with foreign states (this prerogative was reserved for the emperor).

Conclusion

The fate of the estate-representative bodies varies in different countries. They have only one thing in common – the presence of representatives of different classes in these institutions. Also, these bodies were united by the fact that representatives of these institutions could formally influence the policy of the state, despite the fact that in some countries this influence was lower, and in some, on the contrary, higher. In other respects, the estate-representative bodies of different countries were little alike, ranging from the political rights of representatives of the estates, ending with the history of the appearance of these bodies.

This period of world history was marked by the development of many state institutions, the creation of legislative acts, the development and strengthening of the state power of monarchs.

Subsequently, it can be noted that these actions will lead the countries to the next stage of historical development – absolute monarchy. Some of the institutions of power will move to modernize and move into a new generation. Modern parliamentary systems that exist in different countries of the 21st century have their own historical prototype, which takes roots just from the period of the estate-representative monarchy. That is why this period is so important for world history.

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Features of the Komi Republic budget

Abstract: This article presents an analysis of the budget of the Komi Republic, a constituent entity of the Russian Federation, which is part of the Northwestern Federal District and the Northern Economic Region. The study purpose is to determine the accentuated directions of the budget policy of the Komi Republic. Historical, comparative, statistical and logical methods of material analysis were used to achieve the tasks. In the course of the study, legislative and regulatory documents of the Russian Federation and the Komi Republic were used. The author concludes that the budget policy of the Komi Republic is aimed at five main goals: achieving budget balance in conditions of its scarcity and falling revenues, unconditional fulfillment of expenditure obligations, primarily socially significant, implementing agreements with the Ministry of Finance of the Russian Federation, financial support for municipalities and the concept of improving the efficiency of budget expenditures through the Program of Improvement of Public Finance of the Komi Republic for 2017-2024.

Keywords: budget code, Komi Republic budget, revenues, expenses, republican budget deficit, covid-19.



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Особенности бюджета Республики Коми

Аннотация: В данной статье представлен анализ бюджета Республики Коми – субъекта Российской Федерации, который входит в Северо-Западный федеральный округ, он является частью Северного экономического района. Целью исследования является определение акцентированных направлений бюджетной политики Республики Коми. Для достижения поставленных задач применялись исторический, сравнительный, статистический и логический методы анализа материалов. В ходе исследования были использованы законодательные и нормативные документы Российской Федерации и Республики Коми. Автор делает заключение, что бюджетная политика Республики Коми направлена на пять основные цели: достижение сбалансированности бюджета в условиях его дефицитности и падения доходов, безусловное исполнение принятых расходных обязательств, в первую очередь социально-значимых, выполнение соглашений с Минфином России, финансовую поддержку муниципальных образований и реализацию концепции повышения эффективности бюджетных расходов через Программу оздоровления государственных финансов Республики Коми на 2017-2024 годы.

Ключевые слова: бюджетный кодекс, бюджет Республик Коми, доходы, расходы, дефицит республиканского бюджета, ковид-19.



Abbreviations:

МЕТ – mineral extraction tax

ПИТ – personal income tax

СТС – simplified taxation system

ВИТ – vocational income tax

Introduction

The article presents an analysis of the Komi Republic budget, a constituent entity of the Russian Federation, which is part of the Northwestern Federal District and Northern Economic Region. The capital of the Komi Republic is Syktyvkar. Administratively, the Komi Republic is divided into the following administrative-territorial units: eight cities of republican significance with subordinate territories (Syktyvkar, Vorkuta, Vuktyl, Inta, Pechora, Sosnogorsk, Usinsk, Ukhta) and 12 districts (Izhemsky, Knyazhpogostsky, Koigorodsky, Kortkerossky, Priluzsky, Syktyvkar, Sysolsky, Troitsko-Pechora, Udorsky, Ust-Vymsky, Ust-Kulomsky, Ust-Tsilemsky). Districts and territories subordinated to cities of republican significance are divided into administrative territories. According to the State Statistics Committee of Russia, the population of the republic is 820,473 people to the beginning of 2021. The population density is 2.00 people / sq. km. An important feature of the Republic is the abundance of forests, which occupy more than 70% of the territory. This is the reason for the location on the territory of the Komi Republic of one of the largest pulp and paper mills in Russia – JSC “Mondi Syktyvkar LPC”. According to the features of the geological structure, it is possible to distinguish the Polar-Circumpolar-Ural, Pai-Hoi-Yuzhno-Novozemelskaya, Pechora, Timan and Vyatka-Dvina metallogenic provinces. The state of the general geological study of the Komi Republic territory and the degree of exploration allow to single out only a limited range of minerals as the most significant for the national economy. These, in particular, include: coal, oil, natural gas, bauxite, gold and diamonds. Thus, the Komi economy is closely connected with the extraction and primary processing of minerals – oil, gas, coal, bauxite, gems, etc., wood processing and papermaking enterprises.

The study object is the Komi Republic as a subject of the Russian Federation.

The study subject is the Komi Republic budget.

The study purpose is to determine the accentuated directions of the Komi Republic budget policy.

Based on the study purpose, the following tasks were developed:

- analyse the items of income and expenses of the budget of the Komi Republic,
- research non-programmatic spending directions of the Komi Republic,
- assess the sources of financing of the deficit of the republican budget of the Komi Republic.

Historical, comparative, statistical and logical methods of material analysis were used to achieve the tasks.

In the course of the study, legislative and regulatory documents of the Russian Federation and the Komi Republic were used.

Analysis of budget revenue items of the Komi Republic

The formation of the revenue base of the Komi Republic budget for tax and non-tax revenues for 2021 and the planning period of 2022 and 2023 was realised according to the requirements of the Budget and Tax Codes of the Russian Federation on the basis of the forecast of social and economic development of the Komi Republic for 2021 and the period up to 2023, developed by the Ministry of Economy of the Komi Republic and approved by the Government Republic of Komi (*Order of the Government of the Republic of Komi No. 285-р*), in the conditions of the current legislation on taxes and fees and the budget legislation of the Russian Federation and the Komi Republic, as well as the legislation of the Russian Federation and the Komi Republic, establishing non-tax revenues.

The forecast indicators of 2021-2023 tax and non-tax income receipts were formed on the basis of information provided by the chief administrators of tax revenues of the Komi Republic budget – the Office of the Federal Tax Service for the Komi Republic (taxes) and the Office of the Federal Treasury for the Komi Republic (excise tax revenues on petroleum products and alcoholic beverages), as well as the chief administrators non-tax revenues of the republican budget of the Komi Republic. Revenue forecasts were calculated by the chief revenue administrators based on the methods of forecasting revenue receipts approved by them according to the requirements of the Budget Code of the Russian Federation.

It should note that in the that year, the dynamics of tax receipts and fees, non-tax payments were significantly influenced by the following main factors:

- the epidemiological situation associated with the spread of a new coronavirus infection, the restriction of the work of a significant part of organizations, a long period of non-working days from the end of March to mid-May 2020, the restriction of supply and demand;
- deterioration of the situation in the economy, a significant decrease in the price of Urals crude oil as a result of the termination of agreements on limiting production within OPEC, for gas, an increase in the exchange rate of foreign currency;
- measures taken at the federal and regional levels of state support for organizations and individual entrepreneurs (deferrals on taxes, payments for rent of state property, provision of preferential loans to small and medium-sized businesses and system-forming enterprises, support programs for the most affected industries).

The above factors had led to a significant reduction in tax and non-tax revenues to the Komi Republic budget in 2020, and would also retain their influence on the volume of revenue receipts to the Komi Republic budget in the near three-year perspective.

As a result, the volume of tax and non-tax revenues to the Komi Republic budget by the end of 2020 was estimated at 60014.2 million rubles, which was 16744.7 million rubles, or 21.8% lower than the level of receipts for 2019 (*Order of the Government of the Republic of Komi No. 382-р*).

Tax and non-tax revenues of the republican budget for 2021 were projected in 64,543.1 million rubles, for 2022 – 67,771.5 million rubles, for 2023 – 70,860.9 million rubles. The increase in receipts to the level of the previous year was 7.5%, 5.0% and 4.6%, respectively (*Resolution of the Government of the Republic of Komi No. 548*).

The main budget-forming revenue sources, as in previous years, remained the corporate income tax, personal income tax and corporate property tax, which together formed about 85-87% of the total tax and non-tax revenues of the republican budget.

It should also note that in 2020, the corporate income tax receipt had the most significant drop relative to the volumes planned in the budget. By the end of 2020, tax income was calculated in about 14,225.1 million rubles, which was 15,643.9 million rubles, or 2.1 times less than the level of 2019.

The decrease in income tax receipts in 2020 was mainly due to a decrease in receipts from the largest taxpayers of the oil and gas sector of the manufacturing industry, including those included in the banking sector.

Including the projected economic recovery for the planned period, income tax receipts were planned in 17,237.7 million rubles for 2021 (an increase of 21.2% relative to 2020), 18,447.2 million rubles for 2022 (an increase of 7.0% by 2021), 19,535.6 million rubles for 2023 (an increase by 2022 year by 5.9%) (*Resolution of the Government of the Republic of Komi No. 548*).

As for the personal income tax, in 2020 the PIT receipt was calculated in 17,942.1 million rubles, which was 488.6 million rubles, or 2.8% more than the level of 2019. For 2021, the PIT receipt was projected in 18,352.7 million rubles (with an increase of 2.3% by 2020), 18,909.6 million rubles for 2022 (with an increase of 3.0% by 2021), and 19,607.5 million rubles for 2023 (with an increase of 3.7% by 2022).

In 2020, the corporate property tax receipt was made in 20089.4 million rubles, which was 286.9 million rubles, or 1.4% less than the level of receipts for 2019. The decrease in the 2020 receipts level was due to the abolition of the movable property tax from 2019.

In addition, in order to support small and medium-sized businesses in the deteriorating situation due to the spread of a new coronavirus infection, the corporate property tax rates for real estate objects, the tax base for which was defined as cadastral value, for small or medium-sized businesses registered in 2020 had been reduced from 2% to 1% in the Komi Republic at the location of the legal entity or its separate subdivision (*Law of the Republic of Komi No. 24-RZ*).

When calculating tax receipts for the forecast period 2021-2023, the expansion of the taxable base for corporate property tax in connection with the planned commissioning of new fixed assets as a result of the implementation of a number of major investment projects in the Komi Republic, including the prospects for the development of the republic, was taken into account.

For 2021, the corporate property tax receipt was planned in 20,531.3 million rubles (with an increase of 2.2% to the level of 2020), 20,972.4 million rubles (with an increase of 2.1% by 2021) for 2022, and 21,192.0 million rubles (with an increase of 1.0% by 2022) for 2023 (*Law of the Komi Republic dated November 28, 2019*)

In 2020, the receipt of beer excise taxes was equal to 245.1 million rubles, which was 1.6 million rubles, or 0.5% lower than the level of receipts for 2019. It is important to note that in 2020 there was a decrease in income from the main payer due to a reduction in the projected taxable volume of beer sales, as well as including the indexation of rates established in the Tax Code of the Russian Federation.

For 2021, the beer excise taxes receipt was projected in 255.4 million rubles (with an increase of 4.2% to the level of 2020), 266.5 million rubles for 2022 (with an increase of 4.4%

by 2021), 267.4 million rubles for 2023 (with an increase of 0.3% by 2022). In 2020, the revenue from excise taxes on alcoholic beverages was recorded in 1,569.2 million rubles, which was 16.0 million rubles, or 1.0% lower than in 2019. For 2021, revenue from excise taxes on alcoholic beverages was projected to 1,647.3 million rubles (with an increase of 5.0% by 2020), 1,871.8 million rubles for 2022 and 2023 (with an increase of 13.6% by 2021). Income from excise taxes on ethyl alcohol from food or non-food raw materials and alcohol-containing products was credited to regional budgets from January 1, 2020. In 2020, the revenue from excise taxes on alcohol accounts for 26.5 million rubles. For 2021, the revenue from excise taxes on alcohol was planned in 31 million rubles, in 34 million rubles annually for 2022-2023. Revenues from excise taxes on petroleum products in 2020 were calculated in the amount of 2,300.9 million rubles, which was 32.6 million rubles, or 1.4% lower than the 2019 receipts level. The decrease in revenue was due to a slowdown in economic processes, a reduction in demand for petroleum products and a decrease in their sales volumes in this regard. For 2021, revenue from excise taxes on petroleum products was projected to 2,665.2 million rubles (with an increase of 15.8% to the level of 2020), 3,260.7 million rubles for 2022 (with an increase of 22.3% to the level of 2021), 3,587.4 million rubles for 2023 (with an increase of 10.0% to the level of 2022).

The main reason for the significant increase in planned revenues from excise taxes on petroleum products was the increase in the differentiated standard of deductions established by the Federal Law on the Federal Budget for the next fiscal year and the planning period, in order to implement the national project *Safe and High-Quality Highways*.

The transport tax was planned based on the assessment of the expected income for the current year, including the amount of tax rates on vehicles, the dynamics of the number of vehicles of organizations, information on tax benefits and preferences provided for by the Tax Code of the Russian Federation and the Law of the Republic of Komi *On Transport Tax*, information on the presence of arrears (overpayments) on tax in the payers context and the tax collection level.

The 2020 transport tax receipt was 1,169.1 million rubles, which was 38.2 million rubles less than the receipts for 2019, or 3.2%. The decrease in revenues was due to the measures taken by the Government of the Russian Federation to support certain sectors of the economy in the face of a deteriorating situation as a result of the spread of a new coronavirus infection by extending or postponing the tax payment, as well as the exemption of certain socially oriented organizations from paying tax. For 2021, the transport tax receipt was projected to 1,184.8 million rubles (with an increase of 1.3% by 2020), 1,187.7 million rubles for 2022 (with an increase of 0.2% by 2021), 1,190.0 million rubles for 2023 (with an increase of 0.2% by 2022).

Revenues from excise taxes on petroleum products and transport tax were the main revenue sources of the Road Fund of the Komi Republic. For 2021, the projected volume of tax and non-tax revenues of the Road Fund was 4,159.1 million rubles, 4,775.9 million rubles for 2022, 5,112.0 million rubles for 2023.

The calculation of the forecast of tax receipts levied in connection with the STS receipts was made by the Federal Tax Service of the Komi Republic under the current legislation. When forming the forecast indicators, the following was taken into account.

In order to maintain the stability of the social and economic situation in the Komi Republic in the context of the deterioration of the situation due to the spread of a new coronavirus

infection, in 2020, the Government of the Komi Republic introduced a number of additional measures aimed at state support for small and medium-sized businesses operating in the Komi Republic, including in order to reduce the tax burden on business in the Komi Republic. One of the measures, for the period 2020-2022, was a reduction double the tax rates for organizations and individual entrepreneurs applying the simplified taxation system, from six to three percent if the object of taxation was income, and from 15 to 7.5 percent if the object of taxation was income reduced by the amount of expenses (*Law of the Republic of Komi No. 24-RZ*). The relevant law applies to legal relations that have arisen since January 1, 2020.

In addition, the STS's receipts level was influenced by measures to support small and medium-sized businesses adopted by the Government of the Russian Federation, in the form of extending the terms of STS payment, exemption from payment of advance STS payments to certain categories of taxpayers employed in the sectors of the Russian economy, most affected by the deterioration of the situation as a result of the spread of a new coronavirus infection. The above-mentioned measures to support small and medium-sized businesses led to a significant decrease in the STS's receipts level in 2020.

Thus, the STS's volume receipts to the 2020 Komi Republic budget were 775.8 million rubles, which was 329.5 million rubles, or 29.8% less than the receipts level for 2019. For 2021, STS receipts were projected to 803.7 million rubles (with an increase of 3.6% by 2020), 881.6 million rubles for 2022 (with an increase of 9.7% by 2021), 1,512.9 million rubles for 2023 (with an increase of 1.7 times by 2022 due to the termination of the validity period of the reduced rates).

VIT was introduced on the territory of the Komi Republic from July 1, 2020 according to the Law of the Komi Republic No. 23-FZ of May 8, 2020. 2020 VIT's receipts were calculated in 0.2 million rubles. The 2021-2023 VIT's receipts volume under the current tax legislation was projected to 3.5 million rubles annually.

In 2020, the MET's receipts were calculated at 309.1 million rubles, which was 205.0 million rubles, or 1.7 times lower than the receipts level for 2019. The main reason for the decrease in MET's revenue was a reduction in the tax rate, including the deflator coefficient for MET in coal mining. For 2021, the MET's receipt in 311.6 million rubles (with an increase of 0.8% to the level of 2020), 315.1 million rubles for 2022 (with an increase of 1.1% by 2021), 319.6 million rubles for 2023 (with an increase of 1.4% by 2022).

Non-tax revenues of the 2021-2023 Komi Republic budget were planned on the basis of information provided by the chief revenue administrators – state authorities (state bodies) of the Komi Republic, as well as federal authorities that were the chief administrators of revenues to the Komi Republic budget.

The volume of gratuitous receipts from other budgets of the Russian Federation budgetary system was formed, including inter-budgetary transfers from the federal budget according to the draft Federal Law on the Federal Budget for 2021-2023, submitted to the State Duma of the Federal Assembly of the Russian Federation. The projected volume of gratuitous receipts amounted to 10507339,1 thousand rubles for 2021, 7,931,866,9 thousand rubles for 2022, 7,996,739,2 thousand rubles for 2023, including gratuitous receipts from the federal budget: 9,155,635,5 thousand rubles for 2021, 6,959,560.4 thousand rubles for 2022, and 6,228,243.3 thousand rubles for 2023. The total revenue of the Komi Republic budget amounted to

75,050,394,5 thousand rubles for 2021, 75,703,352,5 thousand rubles for 2022, and 78,857,677,3 thousand rubles for 2023.

Analysis of expenditure items of the Komi Republic budget

When considering the budget in terms of expenditures, special attention should be paid to the provisions of Order No. 247 of the Ministry of Finance of the Komi Republic dated September 30, 2020 *On Approval of the Methodology for Planning Budget Allocations of the Republican Budget of the Komi Republic for the Next Financial Year and Planning Period* and the main parameters approved by the Government of the Komi Republic.

According to the above-mentioned by-law, the budget parameters for expenditures are formed based on the following priorities:

- implementation of regional projects within the framework of the national development goals set by the President of Russia;
- fulfillment of social obligations affecting the interests of the population;
- consolidation of budget funds to ensure the implementation of priority spending areas.

The total volume of inter-budget transfers provided for by the draft budget law amounted to 27,932,254.9 thousand rubles for 2021, 26,232,594.1 thousand rubles for 2022, 26,854,032.2 thousand rubles for 2023, of which:

- subsidies to local budgets: 3,715,107.9 thousand rubles for 2021, 2,782,003.5 thousand rubles for 2022, 2,726,003.6 thousand rubles for 2023;
- subsidies to local budgets: 6422870,5 thousand rubles for 2021, 6,088,608.3 thousand rubles for 2022, 6,771,099.4 thousand rubles for 2023;
- subventions to local budgets: 16,978,962.1 thousand rubles for 2021, 17,007,016.3 thousand rubles for 2022, 17,001,963.2 thousand rubles for 2023;
- subventions to the federal budget of the Russian Federation: 2604,5 thousand rubles for 2021, 6,000 thousand rubles for 2022 and 2023 annually;
- other inter-budget transfers to local budgets (excluding subsidies): 497,472.8 thousand rubles for 2021, 38,250.0 thousand rubles for 2022 and 2023 annually;
- inter-budget transfers to the budget of the Pension Fund of the Russian Federation: 33,000 thousand rubles annually;
- inter-budget transfers to the budget of the territorial compulsory health insurance fund: 282,237.1 thousand rubles for 2021, 277,716.0 thousand rubles for 2022 and 2023 annually (*Order of the Ministry of Finance of the Komi Republic No. 247*).

Inter-budget transfers to local budgets for 2021 are presented in the appendix (*Fig. 1*).

The volume of budget allocations of the Komi Republic Road Fund was planned in 4,615,464.8 thousand rubles for 2021, 4,779,321.3 thousand rubles and 5,192,778.4 thousand rubles for 2022 and 2023, respectively.

The draft targeted investment program of the Komi Republic for 2021 and the planning period of 2022 and 2023 provides for budget investments in 2021 in 3,469,621.3 thousand rubles, 3,705,109.1 thousand rubles in 2022, 2,475,538.3 thousand rubles in 2023, including:

- capital construction objects of state property of the Komi Republic – 2,406,009.3 thousand rubles for 2021, 2,079,992.4 thousand rubles for 2022, 1,325,570.0 thousand rubles for 2023;
- the construction of public roads of regional or inter-municipal significance of the Komi Republic – 264,184.1 thousand rubles for 2021, 420,886.1 thousand rubles for 2022, 114,506.0 thousand rubles for 2023;
- capital construction objects of municipal property – 799,427,9 thousand rubles for 2021, 1,204,230.6 thousand rubles for 2022, 1,035,462,3 thousand rubles for 2023 (*Order of the Ministry of Finance of the Komi Republic No. 247*).

According to the *Draft List of Investment Projects* implemented on the principles of public-private partnership at the expense of the Investment Fund of the Komi Republic for 2021 and the planning period of 2022 and 2023, as well as a long-term period, in the Komi Republic, it was planned to continue the implementation of the concession agreement for the construction and reconstruction of the Syktyvkar–Ukhta–Pechora–Usinsk–Naryan-Mar highway on the site of the village Malaya Pera – village Irael – village Kager with funding 1,305,000 thousand rubles in 2021, 1,307,000 thousand rubles in 2022, 13,100 thousand rubles in 2023, and it is also planned to implement new projects under concession agreements to create new places in educational institutions with funding in 273,663.3 thousand rubles in 2021, 409,488.7 thousand rubles in 2022, and 570,878,7 thousand rubles in 2023.

Within the framework of these concession agreements, it was planned to implement the following projects:

- Financing, design, construction and operation of a secondary school in Syktyvkar, Komi Republic;
- Financing, design, construction and operation of a secondary school in the city of Ukhta, Komi Republic;
- Financing, design, construction and operation of a unified educational complex located in the rural settlement of Madmas, Ust-Vymsky district of the Komi Republic;
- Financing, design, construction and operation of a unified educational complex located in the village of Vylgort Syktyvkar district of the Komi Republic.

It was expected that in 2021 expenditures would amount to 89.1 billion rubles, while the republican budget of the Komi Republic would receive 79.5 billion rubles, which would entail a deficit of 9.6 billion rubles.

At the same time, the growth of the Komi Republic state debt would amount to 9.4 billion rubles in 2021, 9.8 and 8.3 billion rubles in 2022 and 2023, respectively. The expected growth was due to an increase in the total volume of expenditures of the republican budget of the Komi Republic in 2020 by the amount of budget allocations aimed at providing financial support for measures related to preventing the impact of the deterioration of the economic situation on the development of economic sectors, with the prevention and elimination of the consequences of the spread of the new coronavirus infection COVID-19, resulting in the need for additional government borrowing in order to financing of the budget deficit with maturities in the coming years.

Initiative budgeting remains one of the tools for increasing efficiency and at the same time involving society in the budget process. On the territory of the republic, this project was called the *People's Budget*. For 2021, 266.6 million rubles were provided to implement the project, which was almost 2 times more than in 2020. The financing of the *People's Budget* project is presented in the appendix (*Fig. 2*). The structure of the republican budget expenditures for 2021 is presented in the appendix (*Fig. 3*).

The volume of financial support to implement Komi Republic state programs amounted to: 82,081,524.4 thousand rubles for 2021, 80,757,399.4 thousand rubles for 2022, and 81,900,543.1 thousand rubles for 2023, including state programs of the Komi Republic (*Table 1*).

Non-programme spending directions of the Komi Republic

The non-programme component of expenditures in the draft budget law was formed in 2,574,709.1 thousand rubles for 2021, 4,873,658.2 thousand rubles for 2022, and 5,323,386.6 thousand rubles for 2023 and represented by the following areas:

1. Maintenance and support of the activities of Komi Republic state bodies, executive authorities and individual state institutions, with funding 1,163,164.8 thousand rubles for 2021, 1,163,603.9 thousand rubles for 2022, 1,169,921.3 thousand rubles for 2023, including:

- Komi Republic state bodies: the Office of the State Council of the Komi Republic, the Control and Accounting Chamber of the Komi Republic, the Election Commission of the Komi Republic, the Constitutional Court of the Komi Republic;
- Komi Republic executive authorities: Permanent Representative Office of the Komi Republic under the President of the Russian Federation, Representative Office of the Komi Republic in the North-Western region of the Russian Federation, Administration of the Head of the Komi Republic, Ministry of Justice of the Komi Republic, Committee of the Komi Republic on Procurement;
- Komi Republic state institutions, the functions and powers of the founder of which are performed by the Komi Republic executive authorities:
 - State Institution of the Komi Republic “Center for Ensuring the Activities of the Administration of the Head of the Komi Republic”;
 - State Institution of the Komi Republic “Executive Directorate of the Public Chamber”;
 - State Budgetary Institution of the Komi Republic “Comfort”;
 - State Budgetary Institution of the Komi Republic “Auto Farm”;
 - State Autonomous Institution of the Komi Republic “Cultural and Business Center of the Komi Republic in Moscow”;
 - State Institution of the Komi Republic “Administrative Support Center”;
 - State Institution of the Komi Republic “Department for Ensuring the Activities of the Representative Office of the Komi Republic in the North-Western Region of the Russian Federation”.

2. Inter-budgetary transfers to municipal budgets, funding 1,078,454.3 thousand rubles for 2021 (including 949,906.6 thousand rubles of the subsidies to support measures to ensure the

balance of local budgets, 12,855.8 thousand rubles of the subventions for the All-Russian Population Census 2020), 54,074.3 thousand rubles for 2022, and 49,296.3 thousand rubles for 2023.

3. Reserve funds were planned in the following amounts: 307,674.1 thousand rubles for 2021, 3,651,352.2 thousand rubles for 2022, 4,099,553.2 thousand rubles for 2023, including:

- implementation of the Law of the Republic of Komi *On State Guarantees to Persons Holding Certain Public Positions of the Komi Republic*, in 32,696.9 thousand rubles annually;
- reserve of the Government of the Komi Republic in 17,072.0 thousand rubles annually;
- reserve to increase labor costs in 257,905.2 thousand rubles for 2021;
- conditionally approved expenses for the planning period of 2022 and 2023 in 3,601,583.3 and 4,049,784.3 thousand rubles, respectively.

4. Other expenses:

- measures to ensure the mobilization preparation of the economy of the Komi Republic in 619.5 thousand rubles annually for 2021-2023;
- fulfillment of obligations in Komi Republic securities circulation in 20,880.1 thousand rubles for 2021, in 92 thousand rubles and 80.0 thousand rubles for 2022 and 2023, respectively;
- execution of judicial acts on claims against the Komi Republic (treasury) in 3,916.3 thousand rubles annually.

Sources of financing the deficit of the Komi Republic budget

In the planned period of 2022 and 2023, the financing of the deficit of the republican budget of the Komi Republic and the repayment of the republic's debt obligations will be realised with the involvement of state borrowings. The placement of Komi Republic government securities in 2021 was envisaged in the amount of 10,000,000 thousand rubles. In 2022 and 2023, the placement of government securities of the Komi Republic is not provided.

The volume of budget allocations allocated for the repayment of Komi Republic government securities, the nominal value of which is indicated in the currency of the Russian Federation, amounted to 4,876,300.0 thousand rubles in 2021, will amount to 1,238,000 thousand rubles in 2022 and 5,000,000 thousand rubles in 2023.

Thus, as of the end of 2021, the balance of obligations on Komi Republic state securities amounts to 21,238,000 thousand rubles, as of the end of 2022 and 2023, it will amount to 20,000,000 and 15,000,000 thousand rubles, respectively.

The attraction of loans from credit institutions in 2021 was provided in 19,640,500 thousand rubles (including the repeated use of credit funds on the terms of a revolving credit line in 13,400,000 thousand rubles within 2021), will provide 23,725,000 thousand rubles in 2022 (including the provision for repeated use of credit funds on the terms of a revolving credit line within 2022 in the amount of 4,000,000 thousand rubles) and 17,460,000 thousand rubles in 2023.

Repayment of loans attracted from credit institutions was provided in 14,900,000 thousand rubles in 2021 (including the provision for repeated use of credit funds on the terms of a revolving credit line in 13,400,000 thousand rubles within 2021), will provide in 12,340,500

thousand rubles in 2022 (including the provision for repeated use of credit funds on the terms of a revolving credit line in 4,000,000 thousand rubles within 2022) and 3,850,000 thousand rubles in 2023.

Thus, as of the end of 2021, the balance of debt on loans attracted from credit institutions amounted to 15,190,500 thousand rubles, as of the end of 2022 and 2023, it will amount to 26,575,000 and 40,185,000 thousand rubles, respectively.

In 2021, 2022 and 2023, it was planned to attract and repay within one financial year a budget loan to replenish the balance of funds on the unified account of the Komi Republic budget in 5,389,424.5, 5,621,827.2, and 5,869,886.6 thousand rubles, respectively. Attraction of budget loans from the federal budget in 2021, 2022, and 2023 is not provided. Repayment of budget loans attracted from the federal budget is envisaged in 2021, 2022, and 2023 in 346,754.1 thousand rubles annually according to the terms of the concluded agreements.

Thus, as of the end of 2021, the balance of debt on budget loans amounted to 6,503,838.9 thousand rubles, as of the end of 2022 and 2023, it will amount to 6,157,084.8 and 5810330.8 thousand rubles, respectively. In 2021-2023, the provision of budget loans from the republican budget to local budgets is not provided.

The volume of refunds on loans granted to local budgets amounted to 89,498.8 thousand rubles in 2021, it will amount to 127,502.6 thousand rubles in 2022 and 104,202.8 thousand rubles in 2023.

In addition, in order to ensure the implementation of the principle of budget balance, it is envisaged to change the balance of funds on the accounts for the accounting of the Komi Republic budget.

Conclusion

Summing up, it can be concluded that the Komi Republic budget policy is aimed at:

1. Achieving budget balance in conditions of its scarcity and falling revenues;
2. Rejection of new, but unconditional fulfillment of accepted expenditure obligations, primarily socially significant;
3. Implementing the agreements with the Ministry of Finance of the Russian Federation (on measures for social and economic development and improvement of public finances of the Komi Republic; on restructuring of budget loans);
4. Financial supporting municipalities;
5. Implementing the concept to increase the efficiency of budget expenditures through the Program of improvement of Komi Republic public finances for 2017-2024.



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Appendix

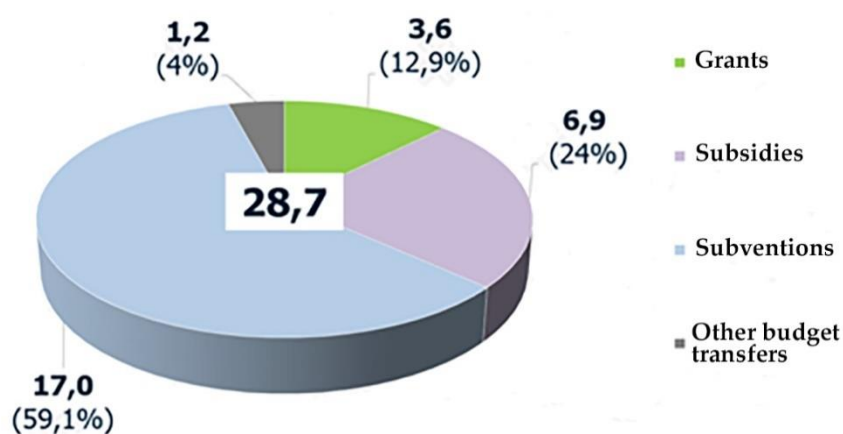


Figure 3. Inter-budget transfers to local budgets for 2021

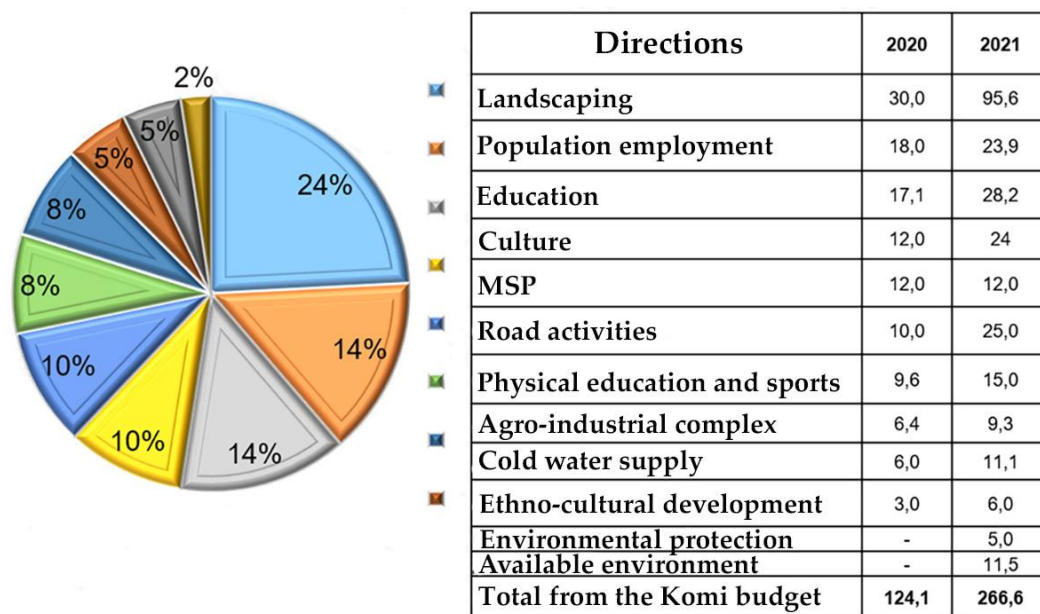


Figure 4. Financing of the "People's Budget" project

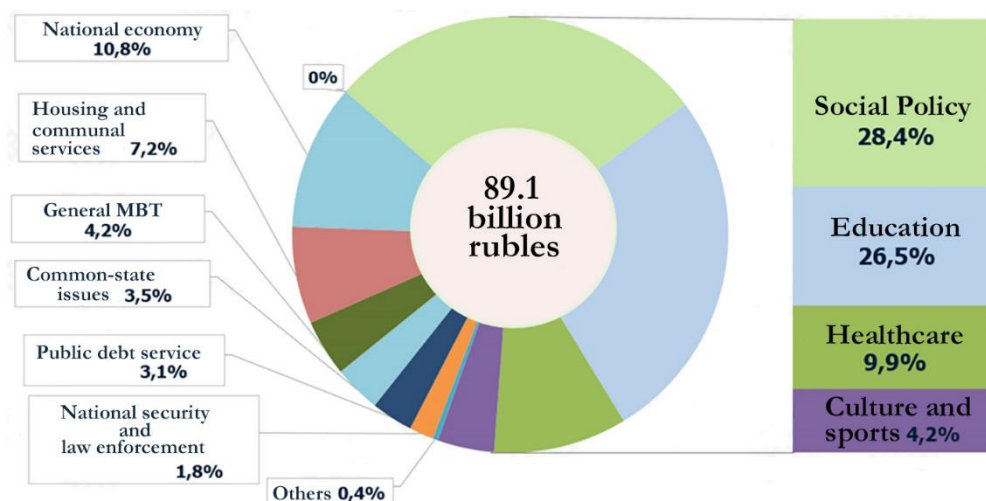


Figure 5. The structure of the republican budget expenditures for 2021

Table 1. The volume of financial support to implement Komi Republic state programs

Name of the state program	Amount, thousand rubles		
	2021	2022	2023
Development of Healthcare	15,476,515.7	16,091,982.6	15,578,249.4
Development of Education	23,339,334.6	23,331,938.8	23,044,314.8
Social Protection of the Population	13,364,885.2	14,086,280.9	13,787,665.9
Development of Construction, Provision of Affordable and Comfortable Housing and Utilities for Citizens	6,685,423.5	3,341,399.6	4,083,282.4
Promotion of Employment	1,154,385.3	908,846.7	897,693.5
Protection of the Population and Territories from Emergency Situations, Fire Safety and Prevention of Terrorism and Extremism	1,421,727.0	1,528,829.7	1,601,962.7
Development of Culture and Tourism	2,665,638.5	2,711,653.1	3,485,432.2
Development of Physical Culture and Sports	1,251,201.1	905,111.0	638,269.1
Economic Development	276,602.8	279,069.5	350,923.8
Industrial Development	222,842.1	128,795.0	124,295.0
Information Society	1,557,458.4	2,142,040.5	2,153,954.9
Development of the Transport System	5,578,686.9	5,624,161.8	5,934,461.2
Development of Agriculture and Regulation of Agricultural Products, Raw Materials and Food Markets, Development of the Fisheries Complex	1,462,595.3	1,877,680.1	2,182,172.3
Reproduction and Use of Natural Resources and Environmental Protection	394,963.2	288,332.2	240,517.8
Forestry Development	834,394.2	919,890.1	924,892.6
State Property Management	225,774.6	230,340.3	223,452.3
Public Finance and Public Debt Management	5,776,387.8	5,962,649.4	6,250,605.1
Ensuring Public Order and Countering Crime	392,708.2	398,398.1	398,398.1

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The concept, signs and place of executive power in the mechanism of the modern state

Abstract: The “executive power” concept is quite actively used in educational and scientific literature and regulatory documents. It requires a certain analysis of this category to understand its essence. The issues of theoretical and practical understanding of the problems of executive power law-making activity are constantly in the spotlight. It seems obvious that without defining the term “executive power” from the standpoint of legal science, it is impossible to judge its content in various fields of state activity. The foundations of scientific study were laid by such scientists as S.S. Alekseev, G.V. Atamanchuk, D.N. Bakhrakh, I.L. Bachelo, R.F. Vasiliev, D.A. Kerimov, and others. The study purpose was to review the main issues of the formation of the concept of executive power. In the course of the study, logical, historical, comparative, and verification methods were applied. The author concludes that the executive branch is an independent and independent branch of state power within the framework of the principle of separation of powers. It is distinguished by its comprehensive, substantive and organizing nature, structuring into a single system of bodies that ensure the implementation of laws and regulations in established forms, procedures and methods within their powers.

Keywords: executive power, law-making activity, state activity, public administration.



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Понятие, признаки и место исполнительной власти в механизме современного государства

Аннотация: Понятие «исполнительная власть» достаточно активно употребляется в учебной и научной литературе и довольно часто используется в нормативных документах, что требует проведения определённого анализа данной категории для понимания ее сущности. Вопросы теоретического и практического осмысления проблем правотворческой деятельности исполнительной власти постоянно находятся в центре внимания. Представляется очевидным, что без определения термина «исполнительная власть» с позиций юридической науки невозможно судить о её содержании в различных областях государственной деятельности. Основы научного исследования заложили такие ученые, как С.С. Алексеев, Г.В. Атаманчук, Д.Н. Бахрах, И.Л. Бачило, Р.Ф. Васильев, Д.А. Керимов, и другие. Целью исследования являлся обзор основных вопросов формирования понятия исполнительной власти. В ходе исследования были применены логический, исторический, сравнительный и верификационный методы. Автор приходит к выводу, что исполнительная власть является самостоятельной и независимой в

рамках принципа разделения властей ветвью государственной власти, которую отличают всеобъемлющий, предметный и организующий характер, структурированность в единую систему органов, обеспечивающих исполнение законов и подзаконных актов в установленных формах, порядке и методами в пределах своих полномочий.

Ключевые слова: исполнительная власть, правотворческая деятельность, государственная деятельность, государственное управление.



Introduction

Executive power is one of the types of independent power in the state, which is a set of organizational and functional mechanisms of a state nature to implement the state policy goals and objectives enshrined in the law (*Osipov, 2004-2017*).

The “executive power” concept is quite actively used in educational and scientific literature and regulatory documents. It requires a certain analysis of this category to understand its essence. The issues of theoretical and practical understanding of the problems of executive power law-making activity are constantly in the spotlight. It seems obvious that without defining the term “executive power” from the standpoint of legal science, it is impossible to judge its content in various fields of state activity (*Kozhina, 2014*).

The foundations of scientific research were laid by such scientists as S.S. Alekseev, G.V. Atamanchuk, D.N. Bakhrakh, I.L. Bachilo, R. F. Vasiliev, D.A. Kerimov, Yu.M. Kozlov, B.M. Lazarev, A.F. Nozdrachev, A.S. Pigolkin, B.V. Rossinsky, N.G. Salishcheva, Yu.N. Starilov, M.S. Studenikina, Yu.A. Tikhomirov, N.Y. Khamaneva, Ts.A. Yampolskaya.

The study purpose was to review the main issues of the formation of the concept of executive power.

Based on the abandoned goal, the following tasks were developed:

- clarify the concept of executive power;
- investigate the basic signs of executive power,
- analyse the place of executive power in the system of public administration.

In the course of the study, logical, historical, comparative, and verification methods were applied.

The results of the study

In the legal literature, executive power is understood as an independent structural unit in the system of state public authority, which implements the powers granted in the form of certain functions of public administration. Of course, in addition to the concept of executive power, it is necessary to identify the signs of the executive authority itself, among which:

- implementation of public and state functions based on state authority, which includes executive, coordination, control, supervisory, and other forms of management activities in certain areas;
- the possibility of making managerial decisions in the course of executive and administrative activities in the form of acts, the procedure for the adoption of which is established by law,

which must comply with the current legislation, as well as mandatory for execution in the sphere of competence of a particular body;

- complex internal structure;
- financing from the state budget (federal or subject of the Russian Federation);
- inclusion of the body in the subordination system in the system of executive power and reporting to the public authority that establishes it, etc.

It should note that an executive authority should be understood as a public authority, i.e., both legally and organizationally separate and endowed with state authority to realise specifically defined tasks and functions of the state in various social spheres.

Studying the legal literature, it is possible to identify specific positions concerning executive authorities:

- 1) based on the meaning laid down in the Constitution of the Russian Federation, it follows that executive authorities are understood to be an integral part of the state apparatus with a special functional load, the essence of which is the practical implementation of the tasks and functions of the executive power in the process of management in the spheres of economic, social, administrative and political life. According to their specific, i.e., executive, purpose, these bodies carry out daily activities of an executive and administrative nature;
- 2) any executive authority has a territorial scale of activity established for it by legislation, taking into account the peculiarities of the federal structure of the Russian Federation;
- 3) describing executive bodies as a whole, it is necessary to pay attention to the fact that officials act on their behalf and represent them in specific managerial relations, which, accordingly, are not executive bodies in themselves;
- 4) executive authorities have operational independence, the boundaries of which are established by the competence assigned to them, which determines the basis of the legal status of this body. Competence is established either in the norms of the Constitution of the Russian Federation, or in the norms of federal and regional legislation, or, finally, in the norms of individual provisions on them.

The competence of the executive body expresses its tasks, functions, duties, powers and responsibilities. Within the scope of their competence, executive bodies perform legally significant actions expressing their administrative legal and legal capacity.

In this sense, the most indicative are the various variants of rule-making (establishing rules of conduct), law enforcement (ensuring the implementation of legislative and subordinate rules of conduct) and law enforcement (monitoring the correctness of the implementation of legal norms) activities.

One of the fundamental features of executive authorities is that they have a special legal status, thanks to which it is possible to exercise jurisdictional powers, expressed in the application of administrative coercion measures as the implementation of the functions assigned to them. It should be noted that these public authorities are the only ones that have such a legal status.

Among other things, the executive authorities have individual versatility, which finds expression both in the implementation of acts of judicial and legislative branches of government, i.e., their bodies, and in the final and mandatory nature of the execution of legal acts issued by them, including resolutions, orders, etc., for specifically addressed persons.

It follows from this that the activities of executive authorities, as subjects of public administration, cannot but be of a versatile nature, including also coordination and control of various public legal relations.

Based on the previously mentioned properties of the executive power and its bodies, it is necessary to give an intermediate conclusion. The executive authority is a structural subdivision of the mechanism of the state apparatus, the creation of which is aimed at effective interaction with other branches of government, as well as regular enforcement of laws in various spheres of public relations.

When describing the concepts of “executive power” and “public administration”, S.A. Semenov and D.S. Obukhov in their scientific article devoted to the rule-making activities of federal executive authorities, note that the similarity of the above-mentioned concepts is that they overlap in their activities, namely, execution (*Semenov & Obukhov, 2019*).

Based on the essence of the concept of “public administration”, it follows that this is a certain area that affects the entire system of state power and is aimed at various spheres of public life, while the executive branch must ensure the functioning of one specific type of state power.

Both the importance and the content of public administration consists in its specific elements of activity, influence on processes and relations arising in society, which are regulated and organized through the implementation of regulatory legal acts and other administrative functions.

Since many reforms directly related to the activities of the executive branch have not been completed in the Russian Federation, including, e.g., e-government, administrative reform and others, it would like to highlight here several existing, in my opinion, problems:

- inefficient allocation of budget funds to ensure the activities of state bodies;
- a fairly low level of professional qualification of civil servants;
- insufficient commitment to values, including efficiency, serving the public interest, accountability, respect for the dignity of the individual, etc.;
- excessive number of employees in executive bodies unable to make up for the lack of knowledge in labor productivity;
- imperfect distribution of state-governmental powers, as well as interaction between structural elements of state bodies.

The authors of the report “Digital Transformation of Public Administration: Myths and Reality” note that the number of federal powers, according to the expert estimates of the HSE, has been constantly increasing since the beginning of the administrative reform. By 2010 it has already increased by 35%, and by the end of 2016 – by almost 2 times: from 5.3 thousand to 10.4 thousand federal functions. The report states that “the problem of inefficient distribution of state powers and the lack of interconnection between the functions assigned and the material, human and financial resources allocated to the authorities.” According to the authors, in this regard, special difficulties arise in the process of digital transformations in the field of public administration in the Russian Federation. In connection with the reforms that were not completed earlier, including the administrative reform of 2003, electronic and open government, etc., unfavorable factors that have persisted so far are highlighted, among which is the problem of the possibility of implementing modern technologies in management (*Dmitrieva et al., 2019*).

Analyzing recent actions to improve the organization and improve the functioning of executive authorities, the incompleteness of measures to improve activities, partial implementation of ongoing reforms. This led to the absence of significant changes in the efficiency of public administration in the Russian Federation.

The reason why state bodies lag behind the effective internal organization of many corporations is that their activities are accompanied by insufficient both technological and information security, and also have low motivation of employees of bodies, their imperfect training and the presence of signs of corruption.

For example, based on the data provided in the report on the implementation in 2020 of the Anti-Corruption Plan in the executive bodies of the Tyumen region for 2019-2021, it follows that the indicators of the presence of corruption factors in December 2020 were recorded less than in February of the same year. However, as the authors of this report note, this may be explained not so much by anti-corruption measures carried out at the appropriate level, as by the problem that has arisen related to the economic situation of citizens in the conditions of the COVID-19 pandemic (*Report on the implementation in 2020*).

It should be noted that in the Russian Federation over the past 5 years. The number of citizens' appeals has significantly increased, which contain issues related to the activities of executive authorities and violations by officials of legislation in the field of anti-corruption. This gives us confirmation that the modernization of the institution of citizen' appeal is being implemented in the Russian Federation, which finds its embodiment, e.g., in the informatization of society, social and state advertising, improvement of Internet resources, etc. This tool of communication between the population and the authorities is constantly progressing, which ultimately has a positive effect on the prevention and suppression of possible offenses.

Any illegal action (or inaction) entails, in addition to changes in legislation and increased responsibility, the active use of tools to improve legal literacy of the population. In the future, legal education will find its even greater realization in technologies that will create a stable atmosphere of universal awareness and responsiveness. It is necessary to identify the problem, which is expressed in the use of the concepts of "structure" and "system" of FOIV as synonymous words.

The system of federal executive authorities is a set of links divided among themselves by the characteristic features of powers and relationships. Under the structure, it is customary to understand the list of certain bodies, taking into account the specifics of their activities and jurisdiction.

One of the most important principles of the organization of power in Russia, as a federal state, is the principle of unity of state power. However, it is possible to observe a number of shortcomings that create some confusion when assessing the implementation of unification of executive authorities of the subjects of the Russian Federation.

Based on the provision of the Constitution of the Russian Federation, it follows that the federal executive authorities and the executive authorities of the subjects form a single system of Russian Federation executive power. However, as the researchers of this issue note, in building the organization of the executive power system at the regional level, it is possible to observe the formation of an excessive number of bodies, while not fixing the exact differentiation of the orientation of their activities.

In other words, ministries and departments can operate in the system of executive authorities of one subject, while in another – departments and their subdivisions. Also, the functions of control and supervisory bodies in different regions can be distributed both to inspections and to supervisory services.

As many experts note, a problem arises, expressed in the fact that at the level of many regions there is still an incomplete stage of administrative reform, which began back in 2004, which was focused on building an effective three-tier system of executive authorities. At the same time, at the same time, it is noticeable that the structure of executive authorities at the federal level is being brought under the general concept laid down by the aforementioned reform.

In a number of scientific articles devoted to the problems of executive authorities' development, the problem of modernization, which is realised in a short time, is noted. According to the Constitution of the Russian Federation, the executive power in Russia is an independent branch of government, including the executive authorities of the Russian Federation subjects, which are its structural elements.

This provision grants the Russian Federation executive authorities the right to realise their activities both independently and on behalf of the state. That is, the above-mentioned structural elements form a separate, own system, which is located at a level below the federal one.

Such a plurality of subjects' executive authorities of the meets the requirements established by federal legislation and the Constitution of the Russian Federation. It should note that when analysing the system of Russian Federation executive authorities at the subjects' level, conclusions appear about the insufficient development of its structure.

The optimal organization and effective activity of the Russian Federation subjects' executive authorities is directly related to how well the system of these authorities is optimized, in the work of which special attention should be paid to the peculiarities of socio-political, economic, territorial and other factors of a certain subject.

Below we list the shortcomings related to the system of executive authorities of the subjects of the Russian Federation:

- 1) duplication of authority. This problem often occurs when analyzing regulatory legal acts regulating the activities of certain executive authorities of the subject. Some authors note that this problem does not provide the necessary level of transparency of the activities of the executive authorities of the subjects, as a result of which a part of the population has a misunderstanding of the direction of the functions;
- 2) lack of stability in the structure of the executive authorities of the subjects. This disadvantage is due to the fact that there is no specific strategy in the field of reform, which results in frequent changes of managers and economic problems. In other words, there is a frequent turnover of civil servants in the management system;
- 3) In practice, it is possible to observe the absence of certain intra-system connections between the executive authorities of the subjects of the Russian Federation, which can be designated as the absence of subordination.

In order to improve the efficiency of the above-mentioned bodies, the author proposes:

- 1) improvement of the professional training and retraining program, methods, organizational, managerial and legal culture of civil servants;

- 2) appointment of qualified citizens to senior positions of executive authorities of the subjects of the Russian Federation;
- 3) creation of complex measures aimed at minimizing frequent turnover among management personnel;
- 4) ensuring a more thorough and objective assessment of the results of the activities of civil servants.

Conclusion

Thus, the executive branch is an independent and independent branch of state power within the framework of the principle of separation of powers. It is distinguished by its comprehensive, substantive and organizing nature, structuring into a single system of bodies that ensure the implementation of laws and regulations in established forms, procedures, and methods within its powers.

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