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Analysis of the Significance of the Spheres of the Financial System in a Market Economy

Анализ, значимость сфер финансовой системы в рыночной экономике

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Annotation. This is to present the author's view of the discussion about the equivalence and inequality of the spheres of the financial system in a market economy. A retrospective analysis was conducted, domestic and foreign experience are compared to argue the author's opinion

Аннотация. В статье представлен авторская точка зрения на дискуссию о равнозначности или неравнозначности сфер финансовой системы в рыночной экономике. Был проведен ретроспективный анализ, сопоставлен отечественный и зарубежный опыт в целях аргументации авторского взгляда на дискуссию.

Key words: financial system, state participation, theory

Ключевые слова: финансовая система, государственное участие, теория

Introduction

The structure of the financial system depends on many factors. The study of changes in the structure of the financial system of a country is one of the ways to analyze its internal socio-economic processes. The relationship of changes in the structure of the financial system with domestic and foreign policies is demonstrated by the example of European countries and Russia.

The results of the research

The economists have formed the basis of a market economy in 18—19 centuries. The main contribution to the emergence of the market economy belongs to scientists of Classical economics (A. Smith, D. Ricardo) and physiocrats (F. Quesnay, A. Turgot).

The emergence of a market economy was recognized in the 20th century, but the definition of this concept has not been approved. One of the interpretations of this term means an economy

capable of self-regulation, i.e the proportions of distribution are determined by market participants independently.

This interpretation corresponds to Neoclassical economics. The followers of this theory believed that resources would be shared on the market in the most efficient way. It means government regulation should be minimized while the state acts as a partner and as a competitor to the private sector.

The neoclassical theory is based on some assumptions. One of the majors of the neoclassical theory is the idea of the greatest welfare of the whole society as a result of maximizing the satisfaction of each member of society [2, p. 51]. Thus, the target of individuals and firms is to maximize utility.

In Austria the explanation of utility was presented by Carl Menger. William Stanley Jevons presented his version of the theory in England. The French economist Leon Walras didn't stop when he also formulated the marginal

theory of value, and mathematically described the situation where the satisfaction of each member of society reaches its maximum as well. In other words, he introduced a general equilibrium theory.

A. Marshall made a significant contribution to the development of the theory of marginal utility and understanding of equilibrium. He linked W. Jevons's ideas with the statements of Classical economics (A. Smith, D. Ricardo). So, A. Marshall introduced the law of diminishing marginal utility, explained price by the intersection of demand and supply curves, introduced the definition of «elasticity».

However, all of the above-mentioned scholars were focused on studying the perfect market. They didn't study the role of the state, due to the fact that there was no need for state intervention at the perfect market [2, p. 51]. Therefore, the ideas of the neoclassicists were limitedly applicable, since ideal markets do not exist.

Economists maintain the idea of system imbalance resulting in the global crisis of the 30s of the 20th century. Thereupon, John Keynes introduced Keynesian economics. The scientist advocated increased governmental regulation. For instance, J. Keynes considered the state's regulation of the interest rate, monetary policy, increasing government spending [2, p. 57]. The most capitalist governments had adopted the ideas of Keynesian economics until the 70s when the scarcity and inflation did not become close to critical.

In the 70s, monetarists presented an alternative approach. According to Milton Friedman, a government should regulate the monetary base's growth rate.

But at the end of the 20th century the trend was changed, and the share of state regulation began to increase.

The development of Neoclassical theory is very clearly illustrated by the history of Central Europe. After the Second World War, the European countries needed funds to restore the economy and industry. In virtue of Marshall Plan, it was possible to achieve pre-war performance by 1949. The first period of post-war development from 1945 to 1950 was the period of economic reforms and economic recovery [3, p. 68]. A distinctive feature of this period is the reform of L. Erhard in Germany, which allowed the country to quickly take a leading position in Europe. The essence of this reform is the transition to a market

economy: the abolition of state regulation of prices, the achievement of real freedom of enterprise, the reform of the credit and monetary systems, etc.

The second stage is characterized by the extensive economic growth of European countries [3, p. 72]. The integrative process can be mentioned as one of the reasons for this growth. So, the region's economy reached its peak in 1974.

The third stage of economic development is characterized by stagflation. There were too many factors with adverse effects: the collapse of the Bretton Woods monetary system, budget deficits, monopolization of markets and others. Increasing government intervention did not help to overcome inflation. Under these conditions, Great Britain, Germany, Norway, Switzerland, and the Benelux countries switched to the monetarism, aimed at reducing government intervention. The most significant reform of this period is the economic reform of the Thatcher government in the UK [3, p. 77]. By means of the changes in policy, most countries have overcome the economic crisis.

At the fourth stage of economic development, from 1985 to 1991 [3, p. 79], the recession was once again changed the economic growth. The impetus to change the stage of the economic cycle was the completion of the integration process (the Maastricht Treaty was signed in 1991).

The modern, fifth, stage of economic development is characterized by a significantly increased frequent change in the stage of the economic cycle. And the proved methods stop working, therefore, a new economic model will soon be required.

Russia entered the era of the market economy only in 1991 after the collapse of the USSR. Russia had undergone a «shock therapy». As a result of Yeltsin's decision, Russia became a part of the global market economy, but the GDP fell about 40% by 1999.

Currently, there is a certain imbalance in the development of the domestic financial system: financial illiteracy of the population, lagging behind in the development of the financial market, market's volatility, lack of money supply in the economy, lack of liquid domestic financial assets, a small number of insurance companies and non-state pension funds, instability of the legal field, large shadow market's share and other problems.

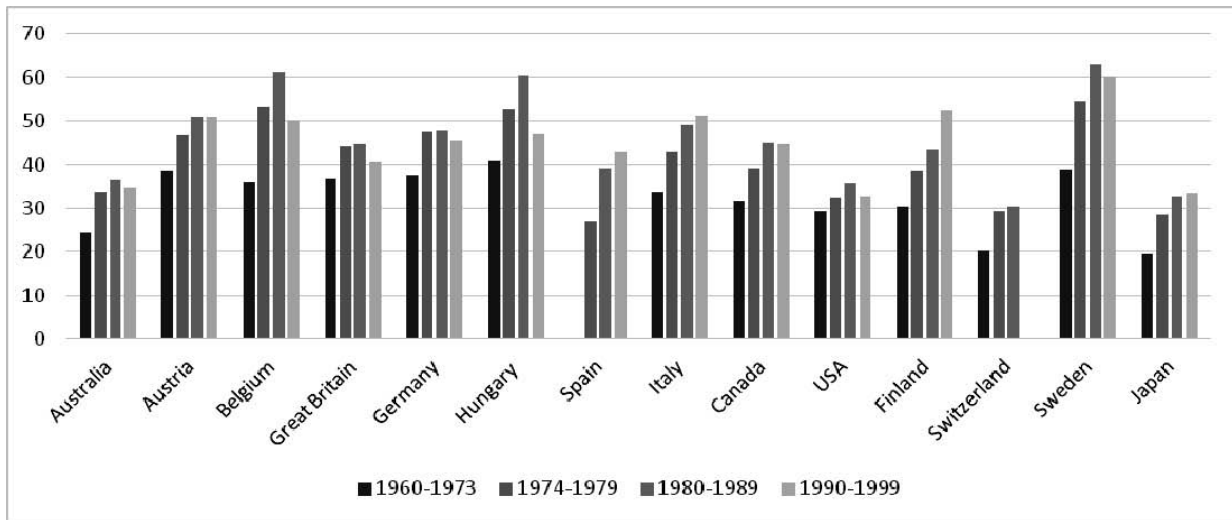


Figure 1. Changes in the degree of state intervention in the economy of foreign countries [4, p. 11]

A direct reflection of the existing imbalance in the development of the domestic financial system is uneven legislation. Currently, there are enough issues that are not regulated by law. These issues are still more significant in spheres of finance of organizations and household finances. In particular, half of the legal form of non-profit organizations do not have independent normative acts, therefore, the principles of their activities are not defined.

The regulatory framework of households mainly concerns the financial relations between

the state and households. The lack of regulation gives the possibility of double interpretation of laws, complicates control by the state and other entities, so, it creates uncertainty.

To assess the share of government intervention, economists suggest using one of two indicators: the share of government revenues to GDP or the share of government spending to GDP [5, p. 187]. The data of the Federal State Statistics Service allows concluding the government intervention in Russian economy tends to increase.

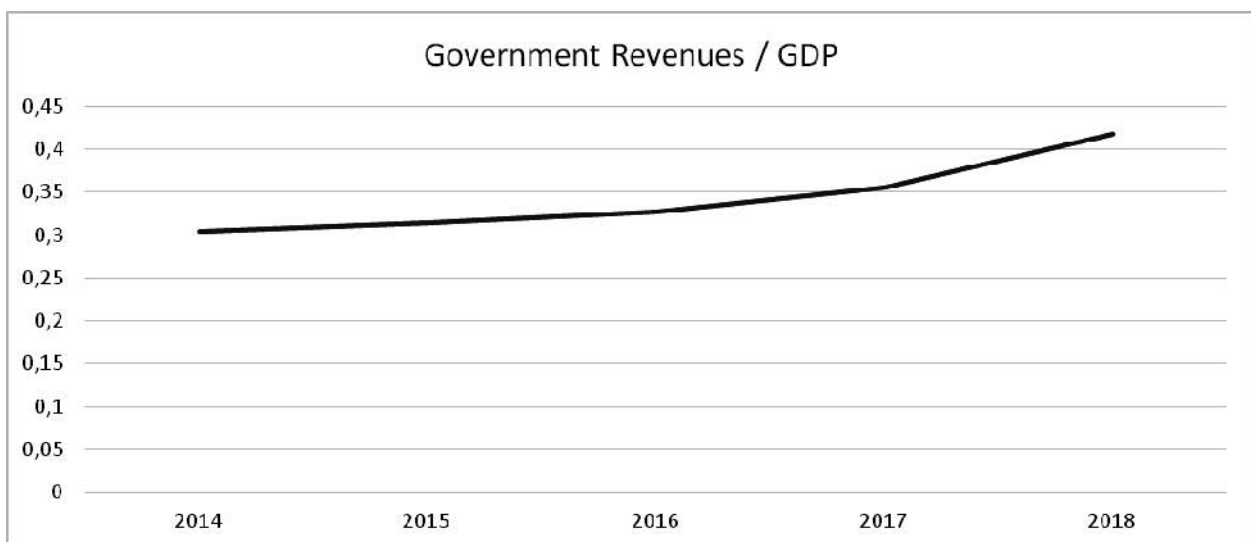


Figure 2. The share of the public sector in Russia¹

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According to official statistics (Fig. 2), the share of government intervention does not exceed 50%, while some scientists say that the share of government intervention in the Russian economy is not lower than 70% [6, p. 16].

At the present time, the average value of the indicator «government spending to GDP» in the sample is 12.47. However, in most countries whose indicators have been analyzed, the share of state participation ranges from 40 to 50%.

(Fig. 3) The leaders in the share of state participation are France, Finland, and Belgium.

As the graph shows, the countries of Europe have a rather high share of state intervention. It is worth noting that all European countries are classified as economically developed. The limited sampling does not allow us to conclude about other regions, despite this it can be assumed that this trend applies to other regions with similar socio-economic development prerequisites.

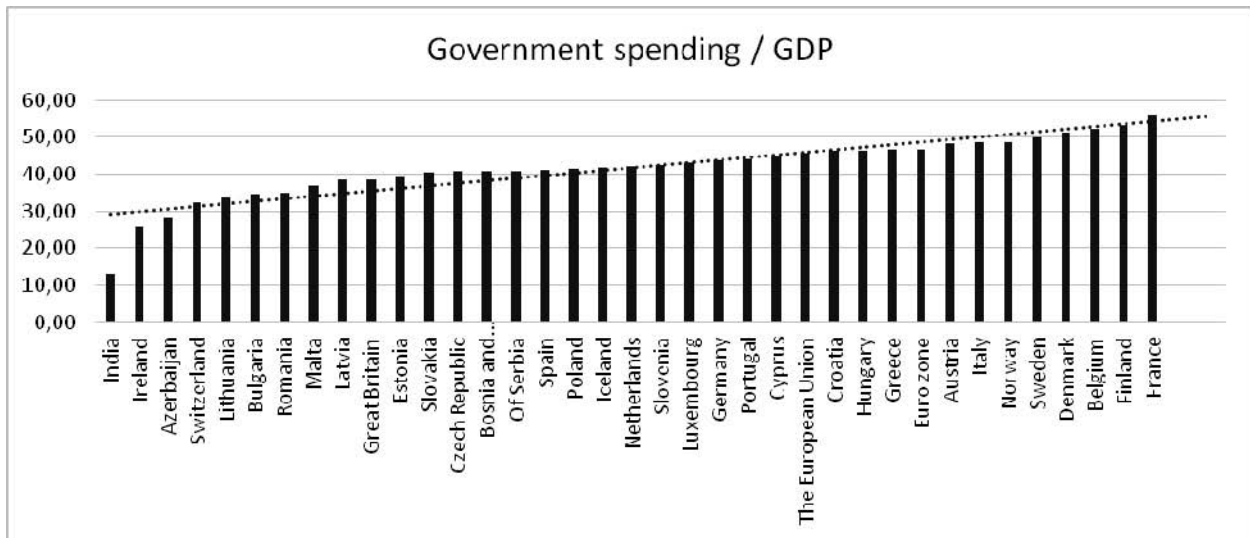


Figure 3. Share of the public sector in foreign countries in 2018²

In most countries (66%) where data were analyzed, the share of government intervention

increased comparing to the previous period (Fig. 4).

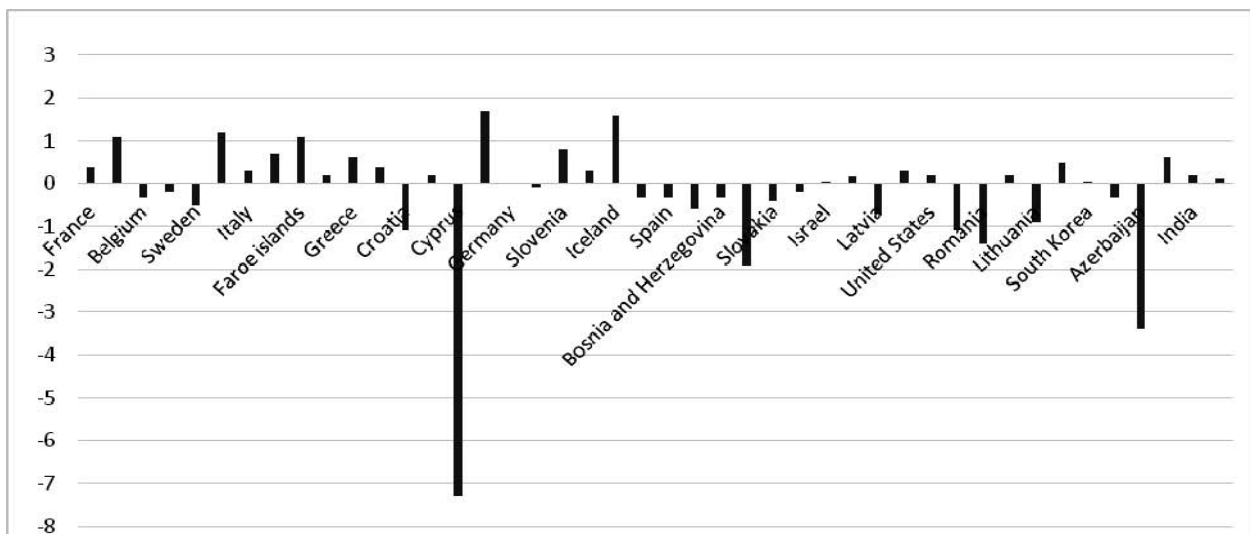


Figure 4. Changes in the share of state participation (2017—2018)³

Conclusion

Summing up, the spheres of the financial system are unequal in a market economy. There is no consensus on the optimal share of government intervention. The share of government intervention depends on the country's system of government (unitary states or federations), the country's economic doctrine, the cycle of the economic cycle, and foreign policy.

The new finance theory is based on the idea of increasing state regulation. This theory has not been given a scientific justification and name, however, the increasing government intervention, the desire to the efficient management of public debt, as well as other trends, may become the theses of this theory.

In the meantime, we can conclude that the importance of the spheres of financial systems is highly dependent on a particular country. As revealed by analyzing statistical, Russia and European countries have a high level of state regulation at the present time.

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¹ According to the Federal State Statistic Service

² According to the Trading Economics

³ According to the Trading Economics

Offers in the Sphere of Tax Regulation in N.I. Turgenev's Works, D.A. Guryeva, their Relevance for Modern Financial Politicians of Russia

Предложения в сфере налогового регулирования
в работах Н.И. Тургенева, Д.А. Гурьева, их актуальность
для современной финансовой политики России

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Для цитирования. Ш.Р. Джумартова. Предложения в сфере налогового регулирования в работах Н.И. Тургенева,
Д.А. Гурьева, их актуальность для современной финансовой политики России. *Мировая экономика: проблемы
безопасности.* 4/2019. С. 10—14.

Annotation. Economists, lawyers, philosophers and statesmen of various time periods, from early scholasts and representatives of the School of Natural Law to the idea of tax forms of relations of citizens of the state with representatives of authorities developed in the ascending line, gradually reflecting the necessary historical conditions of social existence. In order for the same mistakes made not to be repeated in the financial history of the same state, it is necessary to know the origins of tax education and financial science.

Key words: Tax, taxation, tax law

Аннотация. Экономисты, юристы, философы и государственные деятели различных временных периодов, начиная от ранних схоластов и представителей школы по естественному праву представления о налоговых формах взаимоотношений граждан государства с представителями органами власти развивались по восходящей линии, постепенно отражая при этом необходимые исторические условия общественного бытия. Для того, чтобы одни и те же сделанные ошибки не повторялись в финансовой истории одного и того же государства, надо знать истоки образования налогов и финансовой науки.

Ключевые слова: налог, налогообложение, налоговое право

In Russian legislation, the concept of «tax» over the past decades has made a rather complex evolution from a «broad» perception to a differentiated one, and it is tax payments in a broad and narrower sense. Before the adoption of the first part of the Tax Code of the Russian Federation, virtually all mandatory payments to budgetary, as well as to extra budgetary funds were combined by the term — tax system. With the adoption of the Budget and Tax Code of the Russian Federation, taxes and fees, as legal categories, were separated from other (non-tax) payments. And today the concept — tax payments — covers only two types of mandatory payments to the budget — taxes and fees.

In the historical and philosophical sense, the term — tax — is a more ancient concept than the concept — a state. At the same time, it was only with the beginning of the formation of the first State entities that tax forms from random and scattered gradually began to transform into systemic elements that were adequate to the needs of a given State power. It follows that it was the State that gave rise to a systemic education, namely, the tax system.

Nations, subject to supreme authority, are undoubtedly obliged to provide them with the means to work favorably for their happiness and that is why each of the individuals has sacrificed some of the property belonging to them, in order

to promote the preservation and protection of the property of all citizens of the State, which has led to the origin of the tax levy. It is only true when citizens (people) have given their consent to obey it; Its use is only lawful if it is strictly applied for its intended purpose, that is, in the interest of the preservation of the State. And its constant measure should be the public benefit — the amount of the share of benefits and possessions enjoyed by each member of society (citizen) determines the level at which it should contribute to the common good. [1, c. 71.]

Tax collection is one of the pressing problems that stood in the 18th century (in its first half) before the Russian state. Wars and industrial construction increasingly required financial spending and pushed the government on the path to establishing newer taxes. For this reason, in the current situation, there has certainly been an increase in the relevance and practical need for scientific research, which would consider issues related to the essence and content of the function of taxes, as well as the place and role of the State in the process of implementing this function.

In 1802, the Ministry of Finance was established, but the need for a single financial agency was not fully realized. Uncertainty of power in those days and lack of responsibility set the task for officials to continue reforms, which was implemented in a number of decrees, which for the first time at the legislative level stipulated that the Minister of Finance should manage the general financial system of the state, in which there were: revenues of the state, according to the general management, and preparation of financial estimates (annual) of these revenues; Public expenditure, for its intended purpose, and the preparation of financial estimates (annual) of these expenditures, as well as the execution of financial estimates (head) on income and expenditure. Thus, the financial state system was supposed to provide the maximum revenue and expenditure parts of the state budget. [2, c.32]

As in all countries, in Russia financial reforms were carried out with the aim of strengthening as well as strengthening the financial system. For this purpose, various changes of monetary circulation were carried out, which involved a transition from the old currency unit to the newer one, which met the requirements of the present (current) moment of time.

One such reform is related to the activities of Finance Minister Guriev D.A., 1. 01. 1810 he was appointed to this position at a time when the head of financial was still Spiransky. In those days, the financial situation in the country was very undermined by previous financial policies. The Government paid little attention to the economic situation of the population of the country, while taking little care of finance, and in the meantime, they have already been the subject of special care. [3, c. 63]

In 1810 the deficit was 65 million rubles, and the circulation was 577 million rubles of appropriations, which fell against nominal value. In those days it was necessary to keep the army in constant combat readiness. For all this reason, it was necessary to resort to the introduction of new taxes and to increase the existing ones. In 1810, the additional interest fee on merchant capital was increased, Taxes were also introduced, which came from trading peasants and from foreign artisans, A pillow was introduced to submit to the settlement of Jews and Circassians, Duty from copper was increased by three rubles from one pud, A 1/5 percentage fee was imposed on homes that were in capitals, stamp duty, bill of exchange fees and debt letter fees increased.

The income received was not sufficient to meet the needs of the State treasury and, as a result, new taxes were introduced, namely, a percentage of the income of the owners of the estates; Tax on merchant and mackerel books; Beer and tea duties were imposed.

Huge hopes to overcome the budget deficit, which did not decline D.A. Guryev believed in the establishment of the State Commercial Bank. Not of small importance, also carried the latest system of subordination to the bank of state credit institutions. But yet an attempt to redirect the State Borrowed Bank from noble land ownership lending operations to industrialist lending operations, met with fierce opposition from conservative nobility, which was a majority on the State Council. D.A. Guryev avoided introducing newer taxes for fear of being unpopular. But still, he was forced to impose taxes that caused widespread resentment. [6, c. 81]

Its domestic war has made the financial situation in the country worse. The sources of funds, at the time, were the issuance of appropriations, as well as borrowing from state banks, from loans, etc.

Under Guryev, even in peacetime, military costs absorbed half of state revenues, the treasury was at the peak of bankruptcy, and he wrote in his reports that everything was safe.

The most effective means for this was to support industry through an increase in the customs tariff. The rate increase took place in 1810; Then followed by changes in 1816. And measures were taken to encourage the removal of alcohol. Extraction from the address of a part of bank notes (total amount was the largest of economic and financial measures of Guryev — 836 million rubles in 1817) were withdrawn from the address of allocations for 236 million rubles. But the expected results of this measure were not and were strongly condemned by receiver D.A. Guriev.

Because of the rapid increase in spending, it was necessary to increase revenues at such times. And in 1821 the provision on fortress duties was changed, and in 1819 introduced the treasury sale of wine in twenty provinces.

Since 1811, due to the increase in the issue of appropriations, D.A. Guryev, as Minister of Finance, in order to increase their circulation, submitted a project to the State Council proposing that all gifts, taxes and other income should be charged instead of silver by appropriations, i.e. some should be according to the established and others. — At the average rate, as well as the state expenses shall be carried out by appropriations and all conditions (contracts and others) shall be concluded no other than on appropriations.

D.A. Guryev in his work defended the freedom of trade that was beneficial to landowners and also stood up for the interests of consumers of foreign goods. The new tariff, which was introduced 31. 03. 1816, was not a complete victory for the Minister of Finance. He was a defender of the granting of preferential conditions for the import of foreign goods into the country, but he did not seek the benefits of the State as a whole, but only expressed the interests of feudal nobility.

In 1819, a free tariff was introduced, as D.A. Guryev and feudal to know, which still represented a rather powerful force, while fighting against the economic interests of the new group, namely merchants and entrepreneurs, against the patronage tariff.

In the plan of 1814 Guryev wrote that if to give directors of departments freedom to act

independently and under their own responsibility, in the cases carried out by them, then the main responsibility of the Minister will be to monitor the movement of the whole administration in general, in the improvement of legitimizations, to them, and in the supervision of their accurate execution.

Perhaps all these ideas influenced the work of N.I. Turgenev, who served as the academic secretary of the fifth branch of financial laws and institutions of the Department of Finance and devoted all this in his further works.

The most important criterion of taxes is the special purpose of their payment, collection and application: financial support of state activities or financing of state expenditures. And as one of the founders of the theory of domestic tax law N.I. Turgenev rightly pointed out in his works, taxes are means to achieve the goal of the state and society, i.e. the goal that people assume to themselves when joining in society or when drafting the state. What is the right of the Government to demand handouts from the people?»

The Russian statesman and economist N.I. Turgenev in 1818 published his work under the title — «Experience of tax theory.» The study of N.I. Turgenev is one of the more significant scientific works in the first half of the 19 century, which contains an examination of the theoretical, legal and sectoral foundations of the monetary and tax system of Russia in that time period.

With the research work of N.I. Turgenev begins the first Russian page of development of financial science in Russia and it can rightly be considered the founder of Russian financial science.

In fact, Turgenev «s work is the first work devoted to the problems of tax policy formation, as well as to the formation of the organizational and legal foundations of the financial system in Russia. Turgenev in his book pays great attention to tax systems in foreign countries, the work was written outside Russia. This feature is due to the fact that through negative examples of European states the author criticizes the tax system of feudal Russia.

Turgenev argued that the government should rely on the need to meet its true needs, and the government should try «not to produce expenses that would exceed its income.» However, the

author believed that the needs of the state could force the government to take advantage of the loan.

Studying the main rules on tax collection, N.I. Turgenev assumed that the true state benefits are not limited to the government «s goal of obtaining the greatest income, but to ensuring that «income is as burdensome as possible for the Russian people.» To achieve the goal and served the rules designated by N.I. Turgenev.

The first rule concerned the equal distribution of taxes, namely, that taxes should be equally proportional to all citizens and that «donations» should be made to the general benefit in a manner consistent with their income. Meanwhile, not only individual classes, but also entire «classes» were exempt from taxes. This injustice has become more complicated and terrible, that the exceptions were made in favor of those citizens and those classes who were more than all obliged to take part in public duties, taking advantage of the main State wealth. «[5, c.104]

The second rule was based on the certainty of taxes, where the author argued that the uncertainty of taxes with regard to the number of taxes, as well as the time of payment, condemned payers to direct dependence on the collection industry. According to N.I. Turgenev, the uncertainty of the tax has a negative impact on the process of circulation of the capital. In his work he wrote: «Those obliged to pay, without knowing the number of persons or the time of payment of taxes, must always have on their readiness a known part of the capital, which, thus, being in inaction, happens to be taken out of circulation, which is tolerated by the whole society.» N.I. Turgenev argued that tax uncertainty was developed in the Middle Ages and was then «irresistible with the existence of slavery.»

The third rule voiced tax collection at a convenient time. Compliance with this rule, in the works of Turgenevo sounded as follows: «makes it easier to file for the payer: he pays when an important part of his income is in his hands, and so the tax is made less difficult for him.» As an example, N.I. Turgenev in his work cited a farmer who was forced to deposit when his bread had not yet been sold and it turns out that in this case the farmer either has to sell his bread for priceless or borrow money and pays interest.

The fourth rule-cheap collection of taxes, is based on the premise that the number of

«donations» made by the people should be equated with the income that the government receives, N.I. Turgenev believed that the government had a duty to strive for less spending on the costs of collecting taxes. According to Turgenev 's plan, the rule on cheap collection of taxes is violated if: 1) a large number of officials take part in the collection of the tax, who receive a salary containing most of the income from the tax; 2) the tax harms some industry, at the same time encouraging the people to move from profitable to unfavorable conditions for them; 3) large taxes excite themselves to non-payment of handouts, which is a «prohibited bargaining»; 4) with the tax are connected «visits» or searches in houses and various kinds of «research» by the official apparatus. N.I. Tur-genev gives examples from the history of finance of a number of countries, which report on violation of the rules of cheap tax collection.

Also in addition to four rules, Turgenev defined another «general» rule — in order for the sources of income of the state not to be depleted, the tax should be derived from net income, but not from the capital itself. Violation of this rule is made «necessary» if citizens have to general benefit and «apologetic» when there is a transfer of property from one hand to another.

N.I. Turgenev was a tough opponent of the pay tax, which was based on the fact that in a successful state, the imposition of taxes on the consumer should take place in such a way that it did not concern a simple employee «; In the «declining» state, the pay tax is «difficult for ordinary workers and thus harmful to the state itself.» [4, c. 88]

N.I. Turgenev strongly criticized the «management of works.» The personal duties of peasants in favor of landlords or the rule of law, he considered as: «traces of the necessity of the Middle Ages.» It should be noted that, N.I. Turgenev, determining personal duties, proved that they do not comply with the rules on tax collection.

The final chapter of the research of N.I. Turgenev is devoted to credit and paper money, where the author believed that paper money is a means of conversion, «equal in action» to a metal coin only under a specific certain condition, namely: «When the amount of paper money, which is in compliance, is proportional to their demand and if the allocation

of the nation in prices is equal to their net money.» Paper money is turned into a tax, which will be very unevenly shared among citizens if it is issued more than the need of circulation and if the price of paper money therefore decreases against the value of net money. [6, с. 81]

The study of N.I. Turgenev played the most positive role in the development of social and economic thought of Russia. «The Experience of Tax Theory» Generated a Keen Interest in Financial Science, Which Took Off in the Last Quarter of the 19th Century

The «experience of tax theory» has become, in fact, a starting point in the scientific development of more than one generation of domestic economists and financiers. Their constant attention to the work of N.I. Turgenev confirms its importance as one of the first fundamental studies that laid the foundation of Russian financial science.

The use of the world's tax experience in Russia is extremely important, especially for the modern stage of its development.

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Developments by K. Marx and F. Engels in the Field of Financial Science, the Relevance of Views Today

Разработки К. Маркса и Ф. Энгельса
в области финансовой науки,
актуальность взглядов на сегодняшний день

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Annotation. The purpose of this article is to identify the relevance of the economic developments of Karl Marx and Friedrich Engels (in particular, the key work *Capital*). Analysis of the historical aspects of the development of this theory. The practical applicability of aspects of the theory in modern economic processes.

Key words: Marxism, theory, capital, Marx, Engels

Аннотация. В статье рассмотрена актуальность экономических разработок Карла Маркса и Фридриха Энгельса (в частности, ключевого труда «Капитал»). Рассмотрен исторический аспект развития данной теории. Исследование показывает практическую применимость аспектов теории в современных экономических процессах.

Ключевые слова: марксизм, теория, капитал, Маркс, Энгельс

Last year, the philosophical community celebrated a date associated with one of the greatest thinkers of the 19th century — the 200th anniversary of Karl Heinrich Marx. Over a century and a half since the publication of the famous work *Capital*, which changed the political economy of that time, more than a century and a half have passed. Since then, scholars and critics have written many works in which the theory of Marxism was examined from various political and philosophical aspects. To date, disputes about its relevance do not subside. [3]

Some critics argue that this theory has lost some relevance, since K. Marx lived at one time, and society had its own specific features that were characteristic of that period. Others note its inaccuracy, which is justified by modern processes of informatization, the rapid pace of internationalization and economic globalization. Others are of the opinion that, despite such a long period, after its creation, it continues to «live»,

since its ideas remain an integral part of the ideas about the economy, which the economic community continues to think. This point of view in his article «Denial hinders development» was expressed by Russian journalist, publicist and political consultant, Anatoly Wasserman. He argues that Marxism remains the best tool for studying the economy and society as a whole, since after its creation, almost all serious studies were aimed at refuting it by all means and forces. On the basis of this, a dispute arises: so which of the critical scholars is right? Is K. Marx's point of view relevant, or is it time to write off this theory in the archive?

It all started back in 1842, at the end of November, a personal acquaintance of Marx and Engels took place, it took place in the editorial office of the «Rhine newspaper». Later, at a meeting in 1844 in Paris, the beginning of their close friendship and joint struggle for a great cause — the liberation of the working class, was

launched, it was during this meeting that both found complete similarity of views on important issues. Later, V.I. Lenin in his works will write that the European proletariat can safely assert that its science was created by two scientists whose relations are superior to the legends about the most touching human friendship.

When Marx and Engels began their joint activities, both had already passed from ideological to materialistic views, from revolutionary democracy to communism.

Germany became the birthplace of Marxism, which was then on the verge of revolutionary upheaval. The conditions under which the revolution in Germany was then being prepared posed the greatest tasks of historical importance to the German working class, despite the fact that the German proletariat of that time was already much more developed than the English one during the revolutionary uprisings of the 17th century or the French end of the 18th century.

Classical Marxism was created by Marx and Engels on the basis of observations of the society of early capitalism, which then was only formed from the origins of feudal society under the heavy oppression of the proletariat. Marxism is based on the principles of G. Hegel, one of which the key is historicism. K. Marx believed that history is a natural process, therefore, it lends itself to cognition. [1]

Marxism, having emerged as a theory, passed the practical test of time, beginning with the revolutions of 1848—1849, which then took place in Western Europe.

After the revolutions, K. Marx and F. Engels direct their activities to the ideological propaganda of scientific communism and the training of cadres of proletarian revolutionaries in all countries, as well as a meeting of the international proletariat for the implementation of a new revolution.

One of the greatest economic works, as mentioned above, is considered to be the «Capital» of K. Marx. In this paper, it should be noted that the analysis of the system of all economic relations does not begin with a consideration of wealth, since this category is extensive. The author focuses on the product as an important component of the economy. K. Marx argues that it is in the product, as in the «germ» that all the contradictions studied by him system are combined.

In his first edition, the author considers the problems of value, which is the basis of price. It is formed under the influence of many factors, but the key of them is the cost of social labor, which is laid in the manufacture of the product. Each product is considered in this case separately, as an average representative of a kind.

Under social labor, which is necessary for the production of goods, refers to the working time required to produce a particular thing, provided that there are normal working conditions in the workplace. It also takes into account that the worker has averaged indicators of skill and labor intensity. Marx's social work is the basis for calculating value.

Based on this, the law of exchange of goods is formed, in which there is an exchange of goods according to the cost of each of them. In other words, the exchange of goods takes place from the calculation of equivalent to equivalent.

The law of trade is nothing more than the law of equilibrium, economic balance, in the conditions of which the resource expended on production is reimbursed.

This trend has been considered since the time of natural exchange, in which the product was subject to exchange for an equivalent product, bypassing monetary relations. Later, this practice grew into financial relations, and the cost of the expended resource was already reimbursed in banknotes.

The second volume the author devotes to the process of capital circulation. In his theory, Marx analyzes most of the processes of capital movement, as well as its turnover in the economy. He pays due attention to the circulation of capital.

The cycle of capital refers to the process of continuous movement of earned money, constantly bringing new and new profits. There are both closed and open circuits. As a result of the closed circuit, all profit received is returned to circulation again. Such a turnover is often used by modern enterprises when entering the market. With an open circuit, profits are withdrawn and spent on various needs.

Often, the circuit opens on the condition that the company is already steadily functioning and holding on to the market. This also serves as an example of the relevance of the theory of K. Marx in our time. The second volume also describes all possible options for capital turnover.

In the third volume, Marx summarizes the issues discussed in previous volumes and considers the mechanism of capitalist production as a whole. The author studies the model of production of goods and services in full capitalist society. In this volume, the process of transforming the value of a product into the price of its production is described in more detail.

The greatest relevance of labor «Capital» in the modern world reflects the fourth volume. This publication reflects the essence of the theory of surplus value. Today's economy of most modern countries has strength due to just surplus value. Marx, argues that it is not labor itself that takes part in creating the product, but the worker's ability to work. He examines in detail the process of creating surplus value, starting with the structure of working time.

If a worker was employed on a ten-hour working day, and he could create a net product corresponding to his wage in 6 hours, therefore, his working time is divided into six hours of necessary and four hours of surplus labor, that is, labor in favor of his employer.

Labor is the same product that has both consumer value and value. The first of which is the source of the creation of the surplus product, and the second is the cost of the funds necessary for the reproduction of labor.

K. Marx approached the problem of exploitation with scientific justification and a theoretical point of view; he linked the exploitation process with the appropriation of part of the unpaid labor of wage workers by the capitalists. But at the same time, he delimited the appropriation of the surplus product, expressed by the unpaid part of the labor of the worker himself on the part of the owner of the means of production and in conditions when the participants in the production process are equal subjects of economic property relations. In this case, an operation of a different form takes place. [2]

Surplus value, according to Marx, underlies the income of capital owners in the form of entrepreneurial profit, trading profit or interest.

The price of any product consists of several components, and in this pricing process, the place of production of the goods directly plays an important role.

In conditions of competition and increasing cost of resources, companies strive to reduce the cost of production of their products. This is due

to the location of their production or part of the production in countries with cheap labor.

The trend of transferring production places to countries with cheap labor, these countries include the third segment, the so-called developing countries, has become very characteristic of large world producers. Most of the production of such companies is concentrated in the Asian region, namely in China, while the quality of Chinese products is poor.

For example, the bulk of Apple's production is concentrated in Asian countries. This is evidenced by the following data: 600 partner companies out of 748 are located in Asia, with 331 of them in China. [2]

«Capital» fully reflects all the positive and negative aspects of the capitalist model of production. Since some of the mechanisms studied in it work successfully in modern society, it is difficult to challenge the relevance of this work today.

The criticisms of Marx's theory that exist today are true. Since the theoretician's life, the working class has undergone a series of transformations. This is due to the development of informatization and the growing tightness of interstate relations. The obsolescence of Marxist theory is also indicated by the fact that today it is mental labor that underlies the reproduction of capital, which is difficult to reduce to physical labor.

Marx believed that the capitalist can easily be kicked out of work, and that any other body can carry out its functionality. However, it is not, and is the next argument not in favor of theory. According to other scientists, the capitalist is the organizer, and as you know, the work of any organizer is difficult, since the success of the whole business will depend on how the work process is organized. [3]

But today there are countries that still call themselves «socialist», for this category of countries, Marxism still remains as an official doctrine, these are countries such as China, Vietnam, Cuba, North Korea, which are connected in different ratios both the socialist plan and the capitalist market under party leadership. And these countries still continue to call themselves «communist».

There is a group of countries, such as Ecuador, Brazil, Bolivia or Venezuela, which at one time tried to build the so-called flexible Bolivarian «socialism of the 21st century», otherwise

called the Third World socialism. It can be noted that these countries have achieved certain success in this, but at the same time they have created many problems for themselves.

It is also worth noting Norway, Denmark, Finland, Sweden and Iceland, in which moderate reformist Marxism, used as a kind of vaccine against capitalism, allowed the creation of a soft model of Western society, otherwise called «Scandinavian socialism».

The presence of such an ideology in these countries suggests that the aspects set forth in the theory can be implemented, only, as in any other process, there will be pros and cons.

K. Marx died in March 1883, and all the work of compiling and preparing for the publication of the second and third volumes of *Capital* was laid on F. Engels. This is a controversial issue in this topic, since it is difficult now to determine the share of Engels in the works of Marx. But it is obvious that both volumes are posthumous, and their contents were extracted by Engels from the handwritten works of Marx, some of which were not finished.

Whatever critics or opponents of Marx say now, *Capital* contains the theoretical basis of scientific communism and should be analyzed as a scientific work.

It can be argued that the teachings of Karl Marx are a serious and deep direction in economic science, and the debate around this work will not subside for a long time.

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Problems of Economic Growth in Russia

Проблемы экономического роста в России

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Annotation. This article will discuss the problems of economic growth in Russia. The author in the presentation of the material is based on the position of the Austrian economic school. The presentation is based on an analysis of the factors of economic freedom in the Russian Federation, after which the optimal solutions were proposed.

Аннотация. В данной статье речь пойдет о проблемах экономического роста России. Автор при изложении материала отталкивается от позиций австрийской экономической школы. Изложение построено на основе анализа факторов экономической свободы в РФ, после чего для выявленных проблем представлены оптимальные пути их решения, которые бы поспособствовали экономическому росту России.

Key words: Austrian School of Economics, Russian economy, economic growth

Ключевые слова: австрийская экономическая школа, экономика России, экономический рост

In economic theory, economic growth is understood to mean an increase in the volume of production of goods and services within the framework of the country's economic system. The main indicators characterizing the growth of the economy are the increase in real GDP per capital. However, this indicator does not always mean that the economy is really grow [1]. For example, when the state regulates monetary policy by lowering the key rate, banks start issuing cheap loans with assets, and the state gives subsidies, giving rise to illusions of economic growth, which ultimately lead to a decrease in solvent demand due to a spike in inflation and a drop in corporate profits, covered by credit expansion.

Thus, real economic growth should not only be accompanied by an increase in the production of goods and services, but also an increase in the quality of life, which will be indicating a change in the well-being of each individual [5].

Now Russia has a number of problems that impede the development of a market economy.

Most of these problems are due to political factors. Over the past 10 years, Russian statesmen along with Russian President V.V. Putin is given positive predictions about how the Russian economy «should» make an economic leap. Probably, such statements imply a kind of «mystical» power, which will brought the Russian economy out of the protracted crisis that began in 2008—2009. and gaining momentum every year. However, such populist rhetoric and the adoption of absurd laws, often aimed only at economic restrictions, will not help improve the welfare of Russian citizens.

According to some mainstream economists, the problem of economic growth should be solved solely by government intervention in the economy and regulation of most areas of activity: financial, trade, etc. However, as experience of countries such as Switzerland, Singapore, Hong Kong, New Zealand, Australia and other countries with a high level of economic freedom, economic growth is determined primarily by the recognition and guarantee of property rights; low

corruption in public administration; low fiscal regulation; weak state participation in the regulation of the economy; high levels of freedom of trade and investment.

In all of the above indicators, Russia lags behind most countries.

According to statistics the indicator of economic freedom in Russia is 58.9, which makes its economy the 98th country in the ranking of 2019 [4]. Its total score increased by 0.7 points, with higher scores for monetary freedom and property rights outstripping the decline in the effectiveness of the judiciary and free trade. Russia ranks 41st place among 44 countries in the European region, and its total score is lower than regional and world averages.

The confrontation between our government and the West strengthened nationalist and protectionist tendencies, delaying Russia's transition from a planned economy to a more market system. Reforms were subordinated to the imperatives of political stability and the retention of political power. The private sector has been isolated from structural and institutional constraints caused by an ever-increasing government invasion of the market. Large government institutions and an inefficient public sector dominates the economy. The judiciary is vulnerable to corruption, and weak protection of property rights undermines the prospects for optimal long-term economic development.

Thus Russia has accumulated a number of problems that impede the economic growth of our country. Four key questions have been highlighted below.

The first of these problems — the rule of law — is associated with weak guarantees of property rights, a corrupt system of state regulation of business and low judicial efficiency.

Weak guarantees of property rights in Russia impede economic progress and impede foreign investment. The rule of law is not maintained consistently throughout the country, and the judiciary is facing strong political pressure from the executive branch. Corruption is widespread in a highly centralized and authoritarian government, which affects the entire business climate in Russia. The media is very limited, and the lack of responsibility allows officials to act with impunity.

This problem requires partial privatization of the FSB (Federal Bailiff Service), which will

contribute to the effective enforcement of court decisions and will provide a reliable level of protection of citizens' rights related to the inviolability of property and restoration of property rights. This practice is common in the United States, where 60% of commercial disputes are settled by private courts. State intervention in this case will be required only in terms of enforcing a court decision and criminal proceedings. Such measures will reduce the high level of corruption in the field of legal proceedings, as well as improve the resolution of business disputes in the private sector.

As for the regulation of the mass media it is a well-known fact that the state can use elements of state propaganda, instilling in citizens false ideas about events in the country, giving a false picture of the world on the basis of one-sided presentation of information. In order for propaganda to work effectively, it is enough for the state to take control of the main mass media, such as television, radio and the press, and not allow a wide discussion of alternative points of view. The real problems associated with the discussion of civil matters; the formation of false values and ideas, an atmosphere of expectation, which creates the basis for official repression.

The solution to this problem should be a constitutional ban on the ownership of the mass media by the state and its affiliates and organizations. The media should be wholly owned by the private sector, which will eliminate not only the economic problems that exist now, but also other problems that objectively affect the quality of life standards.

The second important problem is high and inefficient government spending.

Over the past three years government spending accounted for 35.4 percent of the country's output (GDP), and the budget deficit averaged 2.8 percent of GDP. Russia's public debt is currently equivalent to 17.4 percent of GDP [4].

Government spending in conditions of weak civilian control also creates conditions for the flourishing of corruption but in addition government spending is not the best way to produce the so-called public goods. The private sector, subject to the laws of market trade and competition, is able to fully satisfy social needs.

For example, it is necessary to completely stop state financing of the railway business (to

privatize Russian Railways, remove all restrictions on the creation of competing routes and the construction of new private railways); science (research activities can be effectively financed only through private grants and the implementation of the results of core activities of scientific institutions); utilities (privatization of the entire industry); pension system (replacing it with private funds); education (the abolition of the majority of ineffective state kindergartens, schools and higher educational institutions), the army (the transition to a contract model with the abolition of compulsory conscription), and partially health care. Such measures will lead to the release of most government spending to taxpayers, which will lead to an increase in disposable income, which citizens will spend on what they consider most preferable to satisfy their needs, which are currently compulsorily and inefficiently met by the state.

The third problem is related to the problems of the private sector and its strong tax burden.

The private sector remains marginalized due to structural and institutional constraints caused by a growing government invasion of the market. A tough and outdated labor code continues to limit employment and productivity growth [3]. Most prices were liberalized in the early 1990s (with significant exceptions), but the government continues to actively subsidize unprofitable enterprises, preventing the market from fulfilling its sanitizing function.

The primary changes in the tax sphere should be: the complete abolition of all export and import duties; cancellation of insurance premiums, VAT, MET, property tax and dividends and other special taxes; introduction of a flat taxation system with a single tax on personal incomes with a minimum rate; removing of the mandatory role of the tax administrator of the employees from the employer. Payment of taxes goes into the responsibility of citizens. Such measures will contribute to improving economic freedom, which will lead to an improvement in the business climate in the country and the creation of conditions for economic growth.

The fourth problem is connected with the free trade and investments.

Nowadays in Russia the total value of export and import is 46.7% of GDP. The average applicable tariff rate is 3.6%. As of June 30, 2018,

according to the WTO, there were 225 non-tariff measures in effect in Russia. Foreign investment is overly bureaucratic, and investment in some sectors of the economy is limited. The financial sector is heavily influenced by government [4].

The monetary system in Russia is the most harmful institution for the economy. Only control over this area allows the state to intervene the market and introduce hidden taxes through the additional issue [2]. A fundamental reform of the monetary system should include: lifting any legislative prohibitions and restrictions on the circulation of precious metals; the prohibition to the Central Bank of acting as a lender of last resort to commercial banks and in any form transferring money to them, in particular through a refinancing rate; the cancellation of the status of the ruble as the only «legalized means of payment», the return of the right to choose the method of settlements themselves to citizens; lifting the ban for foreign banks to open branches in Russia. It is necessary to lift the ban on the creation of private means of payment and money.

Thus such measures of economic liberalization boil down to the minimum functions of the state and non-interference in a market economy. To ensure economic growth Russia must carry out reforms, considering the experience of successful economically developed countries with a high degree of economic freedom.

Russia has a huge development potential but the influence of the government on the economy severely limits mechanisms of market regulation. The state regulation of the spheres of public life should be limited only to the redistribution of funds received in the federal budget through the tax on individuals, the payment of which would be directed only to the maintenance of a contract army, supporting the activities of criminal courts, the federal police, civil servants, and for no other purpose.

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The Theory of Public Goods: the Problem of Justice in the Distribution and Redistribution of Budgets of Public Authorities and Local Governments

Теория общественных благ:
проблема справедливости при распределении
и перераспределении средств бюджетов органов
государственной власти и органов местного самоуправления

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Для цитирования. П. Магомедова. Теория общественных благ: проблема справедливости при распределении и перераспределении средств бюджетов органов государственной власти и органов местного самоуправления. Мировая экономика: проблемы безопасности. 4/2019. С. 23—28.

Annotation. The relations that develop in the sphere of distribution and redistribution of budget funds occupy an important place in any economic system, as they have a pronounced socio-economic character. Public goods, on the one hand, reflect the degree of development of social production and determine its growth, on the other-it is the main factor in ensuring a decent standard of living.

Аннотация. Отношения, которые складываются в сфере распределении и перераспределении средств бюджетов, занимают важнейшее место в любой экономической системе, так как имеют ярко выраженный социально-экономический характер. Общественные блага, с одной стороны, отражают степень развития общественного производства и определяют его рост, с другой — это главный фактор обеспечения достойного уровня жизни населения.

Key words: public goods, distribution of funds, social inequality

Ключевые слова: общественные блага, распределение средств, социальное неравенство

Social welfare, first of all, describes the quality of human life. At the same time, the quality itself can be described by both economic and non-economic indicators. Together, they should determine the degree of life strategic implementation of people, the level of satisfaction of personal needs.

Objective factors of social welfare are determined by the following parameters:

- The General level of health of the population.
- The degree of development of the health system.
- The system of public nutrition.
- Level of employment.
- Quality and working conditions.

- Leisure, its conditions and quality.
- Ecology.
- The living and housing conditions.
- Personal security of each individual citizen.
- Social activity and opportunities for personal development.

Objective indicators or factors are usually considered by means of quantitative indicators. They need to be considered in dynamics, as well as compared with data from other countries. Subjective factors are the personal feelings of each individual regarding their own security, psychological comfort, peace, confidence, and so on. These factors are difficult to assess, as they are subjective [1. Pp. 110].

The theoretical basis of the modern term of social welfare has developed from two principal directions. The first considered General well-being as an arithmetic sum of the degree of satisfaction of each individual. At the origins of this direction stood Jeremiah Bentham, he also owns the term utility. The second direction assessed public welfare through the mathematical theory of elections and collective decisions.

The English economist Sidgwick was the first to analyze social welfare from two sides — individual and social. A major contribution to the study of the concept was made by Marshall, who considered the degree of welfare improvement through the establishment of economic equilibrium. With this hypothesis, he argued that economic growth is possible only if perfect competition works.

One of the scientists who made a great contribution to the development of the theory of social welfare was Wilfredo Pareto. His theory was that social welfare was considered optimal if, at a given volume of production, no one's welfare could be increased. Such an action was possible only at the expense of harming another individual.

Economic theory sees this statement as follows. Social well-being is maximum, distribution is optimal, if any changes in this process do not reduce the standard of living of at least one individual. That is, the enrichment of some segments of the population and the poverty of others in the public welfare is not permissible.

In this avoidance lie the weaknesses of the Pareto optimum. Not always the growth of well-being of some people affects the decline in the standard of living of others. Losers don't always suffer because of the winners. At the same time, the Pareto index is quite objective, since it is considered from the point of view of objective parameters.

Another economist Barone suggested that the gain of some and the loss of other individuals can be seen as an increase in welfare in the event that the winners can compensate for the losses of the losers. This assumption contributed to the emergence of the idea of compensation payments, which formed the basis of social policy in many countries [5. P. 21].

It turns out that social inequality arises in the course of the production process. It can not be eliminated, but reduce its impact on public wel-

fare through the use of certain socio-economic instruments. It is worth noting that there is no single method of improving personal well-being, since the assessment of this parameter is individual. A person with high incomes may be dissatisfied with their well-being, as another individual with low incomes will feel comfortable.

The implementation of fiscal policy in 2018 and the first half of 2017 took place in new economic conditions. Mainly, the new conditions are related to the fall in prices for Russian exports, the imposition of sanctions by the European Union and the slowdown in the growth of the Russian economy against the background of structural imbalances.

An important role in ensuring the financial stability of the country in the current conditions played a change in the budget structure and budget policy.

A key role in the process of supporting the economy and social sphere is assigned to the new «anti-crisis Fund», formed as part of the Federal budget. The funds of this Fund are actively used by The government to implement additional measures to support the weakest sectors of the economy, as well as small and medium-sized businesses, the labor market, municipalities and vulnerable segments of the population.

The timely implementation of such an anti-crisis Fund, along with other elements of the state budget policy, quickly stabilized the situation in the country's financial market, minimizing the negative consequences. At the turn of the first and second quarters of 2015, the Russian budget system completed its structural adaptation to the new conditions.

It should be noted that the special approach to the budget policy in previous years in the sphere of limiting some expenses and saving oil and gas revenues allowed in the last two years to carry out anti-crisis budget maneuver, without reducing the existing social obligations.

In order to ensure the balance and sustainability of budgets at different levels, since 2015, the Budget code of Russia has included a requirement to submit to the legislative bodies, together with the draft budget for the planning period, a draft long-term budget forecast. Since 2014, the transition in the budget system to the principle of development, planning and execution of the Federal budget on the basis of state programs has

been implemented. In this regard, the coverage of Federal budget expenditures by state programs amounted to 57%. The uncovered expenses were expenses on ensuring the state's defense capability, on the development of the Crimean Federal district and Sevastopol, on newly opened inter-budgetary transfers to the Pension Fund budget and the activities of legislative and judicial bodies [2].

An additional measure to stabilize the budget structure is the mandatory formation and execution of budgets of the subjects of the Federation in the «program» format, that is, initially based on state programs and potential costs for their implementation, established since 2016. The issue of formation of budgets of municipal formations on the basis of municipal programs is referred to powers of the management of each subject of the Federation.

The unity of the budget system of the Russian Federation will be ensured through the use of a unified classification and lists of state and municipal services. In the period 2015—2017, the tasks of integration of two subjects of the Russian Federation — the Republic of Crimea and the city of Sevastopol-into the unified budget system of Russia were solved.

The principle of differentiation of revenues and sources of financing of budget deficits between different levels of the budget system of the Russian Federation will be further developed by crediting a number of non-tax revenues and fees in the budget system of the Russian Federation. Resolutions on this have already been introduced in the Budget code.

At the beginning of 2013, Russia's budget policy was aimed at solving social and economic problems, mainly set out in The presidential decrees of may 7, 2012, the so-called «may decrees», at implementing the long-term sustainability of the country's budget system and increasing the productivity of Federal Finance management.

Russia, at this stage, entered the top ten countries of the International budget partnership on the index of budget openness.

At the same time, social and economic development plans and budget planning remain insufficiently coordinated among themselves. Also, the structure of expenditures of the budget system has not yet been prioritized and the share of funds

for the development of human capital and infrastructure has not been increased. There is no clear system for assessing the effectiveness of budget spending.

At the moment, state programs have not yet become a tool for the implementation of the state budget policy for the long term. In particular, in favor of this, says the fact that the program is designed to significantly increase budget funding, while its sources are not identified.

In addition, the transition to long-term budget planning has not been resolved and the long-term budget strategy has not been approved.

In the field of pension reform, there are still no parameters of the pension formula, and therefore no certainty in the amount of transfer from the Federal budget.

The task of improving the quality of state and municipal services is being solved rather slowly. In addition, the burden on regional and local budgets has increased significantly. In particular, at the end of 2012 in twenty-six subjects of the Federation, the ratio of public debt and income exceeded 50 % [3]

Briefly, the most significant problems of the budget system of the Russian Federation can be formulated as follows:

- Uneven cash execution of the budget, in particular, this applies to regional budgets.
- Insufficient effectiveness of the regulatory framework governing intergovernmental relations.
- Excessive differentiation of regions in the planning of the budget and its costs in terms of socio-economic development.
- Ineffective structure of distribution of financial assistance from the federal budget to needy regions and municipalities.
- All these problems require planned solutions. Based on this, the main objectives of fiscal policy in the near future are:
- Strengthening macroeconomic stability of the budget system and ensuring overall fiscal sustainability.
- Implementation of a long-term budget strategy until 2030.
- Definition of development criteria for the pension system.
- Development, implementation and implementation of a new stage in the development of intergovernmental relations.

- Implementation of the conditions for the formation and execution of the federal budget for the planning period in a program format.
- Creating conditions for improving the quality of public services.
- Improving the mechanisms of the budget asset management system of the country.
- Involving «on a full basis» the budgets of the Republic of Crimea and the city of Sevastopol in the budget system of the Russian Federation.
- Ensuring openness for citizens on a budget process
- The main social priorities of fiscal policy for the same period are as follows:
- Fulfillment of legislatively established budgetary obligations for the payment of various social benefits and compensations in the field of social protection of the population (subject to changes in the legislation of the Russian Federation, the inclusion of the Republic of Crimea and the city of Sevastopol).
- Increasing the targeting and feasibility of providing social assistance to citizens, in particular, the application of the principle of need assessment while providing social support.
- Ensuring a balanced budget of the Pension Fund of Russia and improving the pension system.
- Implementation of obligations in the field of education, healthcare and culture, taking into account the calculation of the volume of public services in these areas and the formation of common costs for their provision.
- Realization of the priority tasks of the social sphere set in the decrees of the President of Russia «On measures to implement the state social policy», «On improving the state policy in the field of healthcare», «On measures to implement the state policy in the field of education and science», «On measures for implementation of population policy

Thus, directions of budgetary policy for the next two to three years, involve the strengthening of social sector financing, full integration of the budgets of new subjects of the Federation (Crimea, Sevastopol), the budget system of the Rus-

sian Federation, as well as rehabilitation of the budgetary system of the country after the increase in expenses in connection with the sanctions imposed by the European Union, the costs of a military operation in Syria and future costs in connection with the abolition of trade with Turkey.

The concept of transferring to the municipalities the right provides certain public services that are guaranteed and financed by the government, aimed at increasing the effectiveness of these services due to the fact that the municipal level of government closest to the population of the municipality.

At the same time, according to experts, the state's interest in the development of municipal government is temporary and opportunistic, since the idea of local self-government contradicts the strengthening of the vertical of power characteristic of modern Russia.

Municipal authorities are called upon to solve local problems in the most effective way. However, the powers vested in municipal authorities often far exceed the financial and material resources required to implement them.

This and a number of other reasons lead to problems of municipalities, the solution of which requires significant costs and a long period of time.

The source of financing the activities of municipalities are the revenues of municipal budgets, formed at the expense of tax and non-tax revenues. Most municipal budgets are unable to fully cover the costs of exercising the powers vested in municipal governments.

In this regard, many of the needs of the municipality are funded on a residual basis, rather than in accordance with actual needs.

Often this problem is connected with the fact that the state almost annually reviews the composition of municipal budget revenues, increases the share of the Federation and regions in tax revenues, thereby reducing the share of municipalities.

The lack of stability in budget revenues prevents the implementation of normal budget planning at the level of municipalities. In addition, a negative trend in recent years is the possibility of participation of municipalities in the financing of the implementation of certain state powers transferred to them provided by the legislation. The legislation provides for the consent of municipal authorities to Finance state powers, but in prac-

tice such consent is formal because municipalities will not object to state authorities.

This increases the burden on municipal budgets, leads to an increase in municipal expenditures and municipal budget deficits. In addition, it diverts funds from the financing of the powers of the municipal authorities and leads to non-fulfillment of obligations to the population in a number of socially important areas of activity.

In view of the objective limitation of financial resources of local self-government when planning the budget it is necessary to allocate priority directions of social and economic development of the municipality taking into account the opinion of the population [6. P. 20].

In order to overcome the problems of fairness in the distribution and redistribution of local government budgets at the state level special measures should be taken in the following areas:

- exhaustive regulation at the legislative level of revenue powers that will be sufficient and effective for the implementation of expenditure obligations without annual changes in budget legislation;
- abandonment of the widely used practice of assigning additional expenditure items to the budgets of the lower levels without regulation of additional revenue resources;
- the provision of a greater amount of authority to bodies of regional and local level in terms of their formation of finances of the corresponding territory;
- adjustment of expenditure obligations of regions and municipalities;
- the formation of a mechanism for additional financing of budgets of the regional and local levels by analyzing the expenditure needs of the territory, the potential for tax revenues in the territory and the effectiveness of managing the territory;
- improving the system of financial control over the completeness of budget revenue generation and their rationality

We came to the conclusion that the competent distribution and redistribution of budget funds contributes to the growth of economic development of the territory.

The market economic model in many countries brings not only a positive economic effect. The independence of the subjects, their individual

desire to enrich and maximize their own benefits affect the social life of society. There is an increasing stratification of the population by income, which leads to internal tensions and does not contribute to economic growth. Therefore, the issue of overcoming the insecurity of the General population is becoming one of the priorities at the present time [4. P. 53].

Social welfare is a complex socio-economic category. It characterizes the following parameters of the internal life of the country:

- Degree of political stability.
- Level of security of the population.
- Efficiency of consumption of the goods created by the population.

Under the consumption of goods is understood not only their direct application in everyday life, but also their use for cultural, intellectual and social development of man.

In order to provide an optimal indicator of social welfare, it is necessary to achieve a relative economic equilibrium. It is characterized by the fact that the increase in the welfare of some segments of the population affects the decline in the standard of living of other layers. In order to maintain Pareto equilibrium, production, consumption and distribution must be as efficient as possible.

It is worth noting that the well-being of the population can not be estimated in General, as well as well-being and satisfaction with their own social situation is a purely individual parameter. Some scientists believed that the growth of social well-being has a positive trend if the majority of the population assesses their lives satisfactorily. Other scholars have suggested comparing the well-being of some social groups and the losses of other groups in terms of importance within the society of one state.

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The Principle of Budget unity, its Evolution in Different Countries and Implementation in Russian Practice

Принцип единства бюджета, его эволюция в разных странах и реализация в Российской практике

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Annotation. The article considers the role of the principle of unity of the budget system, which is one of the basic principles based on which the creation of the legal system takes place. The purpose of this research work is to study the genesis and subsequent development of the principle of budget unity in different countries, as well as to determine its significance in modern Russian legislation.

Аннотация. В статье рассматривается роль принципа единства бюджетной системы, который является одним из основных принципов, на основании которого происходит создание правовой системы. Целью данного исследования является изучение генезиса и последующего развития принципа единства бюджета в разных странах, а также определение его значимости в современном российском законодательстве.

Key words: budget system, the principle of budget unity, budget, budget legislation

Ключевые слова: бюджетная система, принцип единства бюджета, бюджет, бюджетное законодательство

The construction of any system occurs with the laying of the foundations because of which it will function. Such principles in any scientific or legal field are the principles because of which the subsequent creation of a scientific or legal system takes place. The study of such principles helps to better understand the construction and development of the whole mechanism.

The prosperity of a modern industrialized country can't be imagined without a well-regulated system of organizing a unified state policy by which the country's government achieves its goals and objectives, which are aimed at improving the quality of life of every citizen.

The formation of budget legislation has a long history, such a category as the budget has an important place in any world community. However, the legal spaces that we know now have formed relatively recently.

Budget and tax law are the basis for the functioning of the entire state system, since the development of the state begins with the formation of the budget, namely with the accumulation of resources.

The budgetary policy of the state depends on several factors: the economic tasks of the state, sources of income, the purpose of using the funds, as well as the state of the country's economy and the development of priority sectors. However, in order to organize all these processes, principles must be defined.

The principles of constructing budget law are usually correlated with the state and legal structure of the country. For the functioning of the whole system, the state needs to identify the characteristics of the budget and tax policy, that is, several signs on which the subsequent organization of budget legislation will be based.

Any state and legal system is built from several scientific and political ideas embedded in the works of great scientists, thinkers and statesmen. With the development and strengthening of countries, an important role in budget legislation is given to the principle of the unity of the budget and the budget system.

For many centuries, financial thinkers have been analyzing state revenues and expenditures, highlighting the essence of taxation and the interconnection of various factors that affect the successful functioning of the entire state system.

The influence of the budget on the state economy is theoretically generalized for the first time in the works of scholars of classical political economy: A. Smith, W. Petty, D. Ricardo and many others.

A key place in history is occupied by the thinker and economist, who influenced the appearance of modern budget and tax legislation in most countries of the world, including the Russian Federation. Adam Smith, in his famous work «A Study on the Nature and Causes of the Wealth of Peoples,» analyzed the structure of state revenues and expenditures, in other words, analyzed the state budget and laid the foundation for taxation.

The basic principles of fair taxation proposed by the Scottish economist:

1. The principle of equality and ability.
2. The principle of convenience.
3. The principle of certainty.
4. The principle of economy.

It was the principles that he proposed that served as the foundation for the unity of budget legislation, which is so closely related to tax.

Studying the development and formation of states, one can notice that at the present stage of development there are many countries similar in legal characteristics. Points of contact can be found between laws, especially when it comes to principles of law.

The principle of budget unity is recognized as one of the basic principles of budget activity and the budget process in many countries. First, this application of the principle is associated with the expansion of the positions of each country, the strengthening of relations between the federal and regional levels of government. This principle is necessary to maintain the integrity of the economic and political space of the state. The unity of the budget system is an important condition for a unified social economic, financial, including budget and tax policy in the country.

Let us consider in more detail the evolutionary development of the principle of unity in various countries, as well as identify the historical periods that influenced the stages of its formation.

The unity of the budget system includes a large share of all areas of state competence, based on which control and regulation of uniformity in various directions are carried out. Equality and freedom of the economic space, a single form of protection and responsibility are the necessary basis for further fair activity between the subjects of the economic space, as well as budgetary authorities at all levels, both at the federal and at the level of subjects, municipalities.

Even though modern European law belongs to the Romano-German legal system, the budget law of each European country must be considered separately. In the process of historical development of the country established their own norms and principles, sometimes like each other. However, the principle of budget unity is the element that needs to be considered in each individual country.

The era of modern times, which was accompanied by revolutions in Europe, created a new type of government. The features of such a device were the separation of powers and representative government.

Great Britain is recognized as the founder of many budgetary foundations, however, it ignores the principle considered in this article. This is influenced by some historical and state circumstances. The budget system of Great Britain reflects the state structure and consists of two levels: the state budget and budgets of other levels.

In the UK, there is virtually no single budget fund. The state budget in the UK is divided into two parts: the Consolidated Fund, from which the state's current expenses are financed, and the National Loan Fund, from which loans are provided. The respective funds have a special relationship between themselves, which consists in financing one fund by another and vice versa.

The development of the legal systems of European countries was closely interconnected, therefore, if any events occurred in one country, they influenced the development of events in another country. This fact once again proves that many European states have a great impact on the structure of both the budget and the entire state policy of each other.

During the Middle Ages, the legal regulation of budgetary relations in France had its own specifics: the lack of a single legal space, the actual

division of the country into two parts. Law looked like a conglomerate of numerous legal systems. Their action extended to any region of the state or to a certain circle of persons.

Modern French law takes its basis from the continental (Romano-Germanic) legal systems, this predetermined the establishment of uniform rules on the territory of the country, but this does not entail the unity of the budget. This is since now a system is functioning with a high significance of the independence of local budgets. The independence system was established in the new era, and legal acts laid the foundations of legislation, which in recent times have changed very little.

France does not have a clear principle of the unity of the budget system. Therefore, each budget is formally separate. The following centralization is observed: budgets of lower levels are approved by the executive authority of a higher level [1, p. 67]. But despite the denial of the unity of the budget in the country, an important place is occupied by the state budget, which accounts for 50% of all financial resources of the state, therefore its significance is evaluated at the level of the entire financial system [1, p. 66].

The system of Britain and France, which we examined a little, has a structure that is based on the lack of a single budget principle. Countries pay more attention to the principle of independence, which sometimes causes the separation of opinions in the national structure. However, this independence is also determined by the rules of uniform law and has been successfully operating for many years.

The basis of the sources of budget law determines and sets the vector for the development of the entire budget policy in the country; the principle of unity, on which some European countries rely, also applies. The principle of budget unity is an integral part of the constitutional system if a country recognizes it on the territory of its state.

As an example of a country whose budget is based on the principle of the unity of the budget system, I would like to mention Germany.

Considering the historical period of medieval Germany, you will not see a holistic system of law, which was due to the lack of a centralized state. As a result of this, there were diverse legal systems in the country, the same was true of budget law. A feature of that time was the formation of independent legal systems of individual regions.

The development of legal frameworks that corresponded to the historical and political condi-

tions of the country, and the adoption of the constitution at the end of the 19th century marked the beginning of the unification of lands on federal principles, which had a high impact on the centralization of the state. From that moment, the principle of unity in Germany began to emerge, because the document contained sections that governed the status and nature of the relationship between the federation and its subjects, which in turn determined the revenue and expenditure of the state. At that time, the authorities were engaged in the creation of a single service that would ensure the implementation of a single foreign policy, as well as in the creation of a document that would consolidate the constitutional foundations of building a single economic space. In the contexts of the history of state and law of foreign countries, it is also mentioned that the German government at this time introduced a single customs coin, a unity of measure and weight for all of Germany. It was also the duty of the empire to issue general provisions of civil law and other relevant provisions.

The legal consolidation of the principle of budget unity in German law was reflected in article 110 of the Basic Law of the Federal Republic of Germany adopted in 1949. It was there for the first time that all the income and expenses of the Federation were calculated for each financial year and included in the budget plan. This is the establishment of the principle of budget unity.

At the present stage of development, the German budget system is stable, because for a year the budget is executed with a surplus, and the standard of living is at a high level in comparison with many countries.

Having examined foreign countries, it can be noted that in some the budget system is based on the principle of unity in budget legislation, while others, on the contrary, do not apply the principle of budget unity. After we have analyzed foreign experience, we will move on to Russian practice.

In Russian budget law, you can notice that special attention is paid to the principle of unity of the budget system. This principle is consistent with the principle of constitutional law, which is concluded in Article 8 of the Constitution of Russia. The state guarantees the unity of the economic space, as well as the freedom of economic activity. In turn, the interaction of common principles carries the goals and objectives of the state, because the implementation of a single budget and tax policy, a single monetary policy in the

country comes from the foundations laid down in the legal system.

The first stage in the development of the budget legislation system of the Russian Federation began in 1991. The main document in which the principle of unity of the budget system is prescribed and legislated is currently the Budget Code of the Russian Federation. Article 29 describes the main areas and tools with which this principle is implemented.

In the draft new version of the Budget Code of the Russian Federation, the principle of unity of the budget system is transformed into the principle of unity of regulation of budgetary legal relations [2, p.50]. This is easy to notice by considering the directions based on which the principle is implemented:

- 1) the unity of budget legislation;
- 2) common principles for the organization and functioning of the budget system;
- 3) the use of uniform forms of budget documentation and budget reporting;
- 4) a single form of budget classification of the budget system;
- 5) uniform coercive measures for violation of budget legislation
- 6) a unified procedure for the establishment and fulfillment of expenditure obligations, revenue generation and budget expenditures;
- 7) budget accounting and budget reporting;
- 8) the unity of the execution of judicial acts in relation to budgets.

As we see such a small principle includes a great quality of directions for its use and it is worth noting that the unity of the budget is included in its large structure. It allows you to maintain the stability of the budget process at all levels of government and the stability of the entire state system, creates the conditions for fulfilling expenditure obligations throughout the Russian Federation, and enables quality control over the entire country.

Currently, the federal center is striving for a uniform system of federal relations, the development of a unified approach to all parts of the federal state. From here the principle of unity of the budget system originates [5, p.29].

The state should have a budget that reflects all the income and expenses of the country. Such a mechanism for regulating budgetary relations in Russia was structured back in the 1860s by

V.A. Tatarinov, who carried out budget reform to structure the budget process, developed and supplemented the basic principles of the budget that have developed historically. He proposed the establishment of a uniform procedure for the preparation of financial estimates and the principle of cash desk unity [4, c.3]. As a result of the implementation of the budget reform of Tatarinov in the Russian Empire, this approach to the organization of the budget economy was formally fixed in a regulatory legal document. According to this document, all government revenues and expenses were to be included in the State List.

Thus, we can conclude that in the second half of the 19th century, the beginning of the modern budget system of Russia was laid. Due to historical features, the principle of unity has become even stronger. So, in the period of the USSR, he occupied a major role in the formation of the budget fund of the country.

After analyzing the origin and development of the principle of budget unity, as well as highlighting its role in the formation of the budget legislation of Russia and other countries, we can conclude that its significance cannot be underestimated throughout the entire historical process. In connection with the centralization of a few countries, it was necessary to lay the foundation through which states could maintain their stability and help maintain state stability. Russia belongs precisely to such countries, which is why the country implements a wide range of directions for the realization of unity.

The unity of the state is still relevant, the control of maintaining the integrity of the budget and all budget legislation also plays an important role. The uniformity of not only the budget, but also of the directions associated with it and the state structure characterizes the independence of the state from the outside world, and distinguishes it into an appropriate abstracted institution, which must be controlled and maintained in balance. This balance can be achieved using the principle of unity.

As we saw, not everyone chooses this principle. The historical component and independence of subjects sometimes takes a more important role, but all countries are trying to build their legislation on the principle of uniformity.

The importance of the principle of budget unity cannot be underestimated throughout the

entire historical process. In connection with the centralization of a few countries, it was necessary to lay the foundation by which countries could maintain their stability.

This principle is still relevant since the integrity of budget revenues and expenditures plays an important role for each state. The uniformity of not only the budget, but also the directions associated with it and the state structure determines the sovereignty of the country, and allocates it to the institution, which must be monitored in order to clearly function the entire state system. This balance and control can be achieved using the principle of budget unity.

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Government Spending as the Main Tool for Influencing Economic Growth and Smoothing Economic Cycles is a Modern Russian Practice

Государственные расходы как основной инструмент влияния на экономический рост и сглаживание экономических циклов — современная Российская практика

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Annotation. The task of optimizing the distribution of public expenditures has been the focus of attention of many countries around the world since the 2008 financial crisis. Slowing economic growth and limited capacity to finance budget deficits necessitated large-scale fiscal consolidation. It is important for policy makers to consider whether public spending is really contributing to economic growth or not.

Аннотация. Задача оптимизации распределения государственных расходов оказалась в центре внимания многих стран мира после финансового кризиса 2008 года. Замедление экономического роста и ограниченные возможности для финансирования дефицита бюджета обусловили необходимость проведения крупномасштабной бюджетной консолидации. Для директивных органов становится важным проанализировать, действительно ли государственные расходы способствуют экономическому росту или нет.

Key words: government spending, economic growth, economic cycles, GDP

Ключевые слова: государственные расходы, экономический рост, экономические циклы, ВВП

At the present stage, one of the key tasks of the Russian economy is to optimize the structure of public spending, which contributes to the increase in GDP growth and the long-term balance of the budget system. However, a detailed assessment of the consequences is needed to implement such a maneuver, so the analysis of the dependence of economic growth on the composition and size of government expenditures in Russia is an urgent task.

The notion of public spending is not controversial. Such expenditures mean the law-regulated activities of the state to spend funds of money to ensure the life of society. However, among modern theories there is a provision on dividing public expenditure into three categories: current or public (expenditure on final consump-

tion of goods and services for current use directly to meet The individual or collective needs of members of society;) capital expenditures or the formation of fixed capital (public expenditures on goods and services designed to generate future benefits such as infrastructure, investment in transport, health and research costs; transfer payments are expenses that do not involve transactions with goods and services, but instead represent transfers of money such as social security payments, pensions and other similar payments.

It is important to group the costs of economic results on productive and non-productive. Investments in human capital and physical capital are included in the production. In particular, such expenditures include expenditures on education and health care, including those for infrastructure

construction and development. Non-productive expenditures are necessary for the implementation of the functions and objectives of the state, including social transfers, i.e. those costs that do not affect the accumulation of physical and human capital (spending on national defense, law and order, state apparatus, housing and utilities).

The issue of the impact of public spending on economic growth and the smoothing of economic cycles is ambiguous. At different times and under the influence of various factors, the state is tackling financial resources, changing the structure and amount of financing of individual expenditure items. Such activities have not always stimulated economic growth, often policies have led to recession and economic stagnation. That is why many foreign economists have begun to analyze the relationship between the structure of public spending and the dynamics of GDP, as the main indicator of economic growth.

Stimulating the economy by increasing public spending was one of the philosophies given by renowned economist John Maynard Keynes. He believed that the role of government is very important when the economy is in recession or depression as a situation and the government should increase spending to have a pickup in economic activity. Keynesian theory suggested that the public spending program should simply provide a short-term boost to help overcome recession or depression similar to the economic situation. They even suggested that policymakers be prepared to cut public spending once the economy recovers to prevent inflation, which they believe will be caused by too much economic growth.

The British economist Norman Gemmel in his work, [1, p. 547] examined the dependence of economic growth on the dynamics and structure of different categories of public expenditure. The author provides evidence that the redistribution of the State's financial resources in favor of production expenditures increases economic growth, but this trend is constrained by a simultaneous increase in the tax burden. It is also noted that it is possible to optimize the structure of public expenditures.

There are relatively few works in Russia on the impact of government spending on economic growth and smoothing economic cycles. In 2015, Knobel A.Y., Chokayev B.V., and Mironov A.K. [2, p. 92] conducted a comparative analysis of the

effectiveness of state expenditures in the field of national defense and law enforcement activities in the Russian Federation. According to the study, the amount of the multiplier of government defense spending was insignificant, as opposed to the cost of security. All Russian works related to this issue, between 2000 and 2015, indicate that spending on the national economy has the greatest multiplier effect on Russia's GDP growth. This item of expenditure is especially important in the recovery of the economy, in the post-crisis period. It is then that these expenditures have the greatest impact on GDP and the recovery of the Russian economy as a whole.

An important place among Russian studies is the work of Kudrin A.L. and Knobel A.Y. [3, p. 26] eventual impact of the budget manoeuvre on economic growth. The maneuver is aimed at optimizing non-production costs that do not affect the accumulation of physical and human capital after exceeding the minimum required level, and at increasing productive costs.

Based on the aforementioned studies, the impact of public spending not only on economic growth, but also on economic cycles, is appropriate to consider between 1995 and 2018. The 23-year range is chosen to produce more reliable results, as well as to identify changes in the structure of government expenditures depending on reforms and economic crises (Annex 1).

In the Russian Federation, confiscation reform was carried out in 1993, which was caused by high inflation. Echoes of the reform can be seen in the structure of expenditures of the consolidated budget until 1998. That is why the expenditures up to this period of time are expressed in trillions of rubles, and after the reform, which was to denominate the ruble, the budget articles are expressed in billions of rubles.

Analysis of the statistics reveals that over 23 years there has been a large-scale work to change the very structure of public expenditures. According to Rosstat, the structure of previous years was still maintained until 2005, but since 2015 changes are taking place, many items of expenditure are becoming more large and since 2011 the structure has been completely changing. The articles of physical culture and sports, the media, the maintenance of state and municipal debt are singled out, until 2011 this article was related to national issues.

In terms of GDP, between 1999 and 2008, Russia experienced a decade of rapid economic growth, aided by structural and institutional changes in the 1990s and the global commodity boom (high oil prices). The global financial crisis of 2008—09 hit Russia hard, leading to a sharp decline in GDP of more than 10 percent, but in the next three years (2010—12) there was a noticeable recovery. In 2013, the growth rate decreased significantly, and the following year Russia was hit by a «currency crisis».

This time the recession was not caused by imprudent fiscal and monetary policy, as it did in the late 1980s, the first half of the 1990s and 1998—99. This was caused by an external shock from the decline in international oil and commodity prices, coupled with internal structural and institutional dependence. There was also a geopolitical factor that was absent from previous crises: Russia's involvement in the territorial conflict with Ukraine, which attracted international sanctions against Russia and Russian counter-sanctions.

The recession, which began in 2014, triggered a two-year recession. Real GDP has fallen, although the recession of 2015—16. was smaller than during the global financial crisis (2008—09), it was deeper than in other oil-producing countries. This could be the result of a more conservative fiscal policy in Russia, compared to, for example, Saudi Arabia or other Gulf countries, which launched large-scale fiscal stimulus programs in 2014—15.

Real GDP grew by just 1.5 percent in 2017 and 2.3 percent in 2018. This is well below the growth rate that Russia enjoyed between 1999 and 2008, and looks disappointing for a middle-income country that still has a long way to go to catch up with the high-income group. Moreover, if we compare Russia with other emerging market economies, its growth rates since 2007 do not look impressive. Brazil, which experienced an even deeper recession in 2014—16, and Argentina, which has recorded several episodes of recession since 2010, are the only exceptions. It is true, however, that this comparison of countries may ignore some important factors, such as dif-

ferent demographic conditions or different stages of economic development.

Now Russia is in the fourth phase of post-Soviet transformation (first: Yeltsin's collapse in the 1990s; the second: the oil boom of the zero years; the third: economic stagnation since 2013 after the exhaustion of the oil model), where a new economic model is being created a model driven by supply-side investment rather than demand consumption, which led to growth in the zero years.

Russia's stagnation since 2013 was exacerbated by the launch of the modernization of the military complex in 2012. All budget funds were allocated to military expenditures. Despite some militaristic rhetoric, Russia actually spends little on defense compared to its Western counterparts in absolute terms. In recent years, defense spending has averaged \$50 billion, despite the fact that their share in total expenditures and GDP has decreased, Russia is actively creating new defense technologies, due to the increase in the hidden cost item.

The shifting of some of the budgetary resources currently devoted to military and security spending will facilitate closer economic and political cooperation with the EU and the United States, as well as the resolution of conflicts in the neighbourhood, this will increase spending on infrastructure, education, research and health programmes.

However, questions about why the growth rate of the Russian economy has slowed and why Russia's growth prospects remain disappointing require an in-depth analysis primarily from government spending. To do this, we will carry out a correlation analysis. The baseline data are the most significant items of expenditure and GDP (Table 1).

Compiled by the author according to the Ministry of Finance of the Russian Federation and the Settlement and Analytical Center

The effectiveness of correlation as a statistical tool lies in the ability to express the relationship between the two variables through a correlation factor that is both positive and negative.

Positive correlation (direct) — two variables of magnitudes simultaneously change in one direction in a larger or smaller direction. This

dynamic is observed with regard to spending on national defence, law enforcement and national

security, general production issues, except for the relationship between GDP.

Table 1. The ratio of government spending to GDP

	<i>Social policy</i>	<i>National Defence</i>	<i>National economy</i>	<i>National Security and Law Enforcement</i>	<i>National issues</i>	<i>Education</i>	<i>Health-care</i>	<i>GDP</i>
National Defence	-0,994	1						
National economy	-0,877	0,924	1					
National Security and Law Enforcement	-0,388	0,285	-0,103	1				
National issues	-0,984	0,958	0,776	0,547	1			
Education	0,175	-0,283	-0,627	0,839	0,004	1		
Healthcare	-0,997	1,000	0,914	0,310	0,966	-0,257	1	
GDP	0,633	-0,544	-0,182	-0,959	-0,761	-0,651	-0,566	1

The negative value of the coefficient is characterized by an inverse relationship between values i.e. a change in one value leads to the opposite change of another. As can be seen, most of the cost articles correlate negatively, although many of them should have a positive relationship based on intuition. This is because correlational dependence only reflects the relationship between variables and does not indicate causality: a positive or negative correlation between the two variables does not necessarily mean that changing one the variable causes the other to change.

Correlation analysis is unique in that the underlying factors affect each other mutually. Not only can public spending affect economic growth, but the level of economic development also affects the level of financing. An example is the stagnation of 2014, focusing on Russia in the short term (six to seven quarters), the fall in government consumer spending leads to a decrease in the actual volume of production. However, in the medium term, actual output is fully recovered, while potential output is much smaller.

The trends of economic growth considered reveal that the improvement in Russia's prospects for moderate growth will depend on domestic policies and reforms. External growth momentum is expected to be limited as sanctions, global political and trade uncertainty and lower oil

prices have replaced favourable external conditions that contributed to rapid growth during the 2000s boom years. Thus, Russia needs to focus on domestic reforms. The key building block is a reliable macroeconomic framework, which the authorities have created since 2014 in difficult conditions in the form of inflation targeting, exchange rate flexibility and budget rule. In addition, stronger medium-term growth will require accelerating structural reforms to improve the functioning of the economy.

In general, Russia's real GDP growth exceeded expectations in 2018, reaching 2.3 per cent, mainly due to the single-plan effect of energy construction.

Russia's macro-fiscal buffers remain strong, with budget surpluses at all levels of government and low levels of public debt. Compared to developed economies, Russia spends less on health and education. Redistribution of funds to these categories can improve the overall efficiency of public spending. Short-term inflation risks have decreased and the Bank of Russia is signalling a return to a neutral rate. Credit activity is recovering, but the banking sector still suffers from high concentration and state domination. Somewhat lower, the poverty rate remains double-digit: many households are on the brink of poverty and do not have official employment. Informal

employment is growing in the face of near-zero net job creation in medium and large official enterprises.

The main risks to medium-term growth include the expansion of economic sanctions, the resumption of financial turmoil in the Eurozone, the sharp fall in oil prices and the deterioration of world trade conditions. The recent double-digit increase in household lending could also pose a risk to financial stability if the macroeconomic environment deteriorated.

Plans by the authorities for a tax and spending change favourable to growth are welcome, but can be expanded under the budget rule. The planned increase in spending on public infrastructure, health and education in national projects is welcome if they can be well targeted at growth and effectively implemented.

Modern stabilization policy is aimed at limiting unsustainable fluctuations in the total output of the economy, as measured by the country's GDP, as well as to contain bursts of inflation or deflation. Stabilization of these factors tends to lead to a healthy level of employment. It also aims to support the economy by raising or lowering interest rates as needed. The expected result is an economy that is mitigated by the effects of sharp fluctuations in demand.

However, public spending, even in times of economic crisis, may not work as an automatic boon for economic growth. Empirical evidence suggests that, in practice, public spending to stimulate the economy may not be sufficient to achieve this. Thus, before the Government approves any additional expenditures to stimulate growth, it must have an idea of whether such expenditures can stimulate growth and indicate how much uncertainty surrounds these estimates.

The impact of public spending also depends on the state of the economy. If the economy is close to full capacity, higher government spending can cause inflationary pressures and modest growth in real GDP. If the economy is in recession and the government borrows from the private sector, it can act as an expansionist fiscal policy to stimulate economic growth.

Increased government spending can create a multiplier effect. If public spending leads to the fact that the unemployed get jobs, they will have more income to spend, which will lead to a fur-

ther increase in aggregate demand. For example, construction workers hired by the Government increase spending on pubs and transport, benefiting other sectors of the economy from public spending. In these situations of overcapacity in the economy, public spending can lead to a bigger final increase in GDP than the initial injections.

However, if the economy were at full capacity, increased public spending would tend to displace the private sector, which would not lead to a net increase in total supply from shifting from private sector spending to spending public sector.

With regard to economic cycles, it should be noted that today there is a theory of the Austrian Economic School, according to which this theory is outdated and irrelevant, because the resulting fluctuations are not natural economic development, and the result of the central bank's inefficient and destructive policies.

The author of the paper shares this view, believing that the fluctuations of the economy are caused by distortion of interest rates due to the government's attempt to control money. Misallocation of capital occurs if interest rates are artificially kept low or high as a result of government intervention. Ultimately, the economy is in recession. But at certain stages of economic development, a recession is necessary.

Labour and investment in unsuitable industries (such as construction and reconstruction during the 2008 financial crisis) should be redistributed towards realistically viable targets. This short-term business adjustment leads to a fall in real investment and an increase in unemployment. The government or the central bank may try to circumvent the recession by lowering interest rates or supporting a bankrupt industry. However, this will only further undervalue investment and make the recession much worse when it actually starts.

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Monetary Reforms by E.F. Kankrin and S.Y. Vitte, their Influence on the Development of Financial Relations in Russian Empire

Денежные реформы Е.Ф. Канкрин и С.Ю. Витте, их влияние на развитие финансовых отношений в Российской Империи

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Annotation. Article presents the monetary reforms of Yegor Frantsevich Kankrin and Sergey Yulievich Vitte. The prerequisites for carrying out these reforms are examined. A brief review of the state of the financial and credit system of Russia in the XIX century, and an illustration of the dynamics of her public debt. The various views of financiers, economists and historians on the implementation of these reforms are analyzed. The value of monetary reforms and their impact on the economy of the Russian Empire are determined.

Key words: monetary reform, finance, financial credit system

Аннотация. В статье представлены денежные реформы Егора Францевича Канкрин и Сергея Юльевича Витте. Рассматриваются предпосылки проведения этих реформ. Проводится краткий обзор состояния финансово-кредитной системы России в XIX в. и иллюстрация динамики ее государственного долга. Анализируются различные взгляды финансистов, экономистов и историков на осуществление данных реформ. Определяется ценность денежных реформ и их влияние на экономику Российской Империи.

Ключевые слова: денежная реформа, финансы, финансово-кредитная система

The paper investigates the monetary reforms of Yegor Frantsevich Kankrin and Sergei Yulievich Vitte. The prerequisites for these reforms are considered. A brief overview of the state of the financial and credit system of Russia in the XIX century and an illustration of the dynamics of its public debt. Different views of financiers, economists and historians on the implementation of these reforms are analyzed. The value of monetary reforms and their impact on the economy of the Russian Empire is determined.

The article gives a brief overview of the state financial-credit system of Russia in first half XIX century preconditions for monetary reform Yegor Frantsevich by Cancrini. The stages of the reform in monetary circulation are disclosed in detail.

The importance of Cancrin in the formation of the financial system of the Russian Empire is shown. The author notes a number of positive aspects of the reforms: the elimination of the budget deficit, the introduction of secured state credit cards, the reduction of public debt, due to the cancellation of unsecured banknotes, the formation and strengthening of silver monometallism. Different views of the reformer's contemporaries are analyzed.

Also considered the second half of the XIX century. The importance for the economic sphere, which is due to the monetary reform of Sergei Vitte. Preconditions, reasons and process of implementation of this reform are analyzed. The author holds the view that Vitte's monetary reform played

a huge role in raising the economy of the Russian Empire to a leading position. However, there were opponents among Vitte's contemporaries who opposed the reform, and history confirmed their fears.

Interest in this monetary reform has not waned for about 200 years. Written a huge number of works on this subject by various financiers, economists and historians. Still between contemporaries E.F. Kankrin and S. Yu. Vitte among whom there were both their supporters, and opponents, there were ardent disputes on correctness, necessity, efficiency of carrying out monetary reforms. After the completion of the monetary reforms, the works of statesmen were published, which were based on open criticism of the activities of the Finance Ministers of the Russian Empire, due to radically opposite views of a political nature. Russian theorists are divided into three different categories on this issue: those who note the positive results of these reforms, those who oppose them and those who highlight the pros and cons. There is still no consensus. This is what determined the relevance of this study.

The purpose of this work is to study the monetary reforms of E.F. Kankrin and S. Yu. Vitte and analyze their impact on the level of economic development of the Russian Empire.

Tasks:

1. To consider the monetary reform of E.F. Kankrin, stages;
2. To study the monetary reform of S.Y. Vitte;
3. To analyze different points of view of the effectiveness of reforms in the monetary sphere;
4. To assess the impact of monetary reforms on economic development in the Russian Empire.

The object of the research is monetary reforms.

The subject of the monetary reforms of Cancrin and Vitte, which were implemented in the XIX century.

This research paper is based on the method of studying and analyzing articles on monetary reforms. The methods of financial analysis were also used, namely horizontal analysis, analysis of relative indicators, factor analysis, as well as methods of comparative analysis.

The state of the financial and credit system of Russia in the first half of the XIX century was different from its second half. In the early nineteenth century, Russia fought many wars: the Russian-Iranian 1804—1813, the War with Sweden 1808—1809, the Turkish campaign 1806—

1812, the Patriotic war of 1812. In this regard, it was necessary to maintain a huge army. The state apparatus produced large monetary costs, and often poorly planned. The natural result was the deficit of the state budget, the revenue part of which was 1.5 times inferior to the expenditure.

Covering the budget deficit occurred until 1840 with the help of available own funds of the state, while operations on external loans were suspended. These funds were borrowed from banks. Also, to cover deficits in the period 1832—1842, Treasury notes were issued, which were debt obligations of the state Treasury, provided for a short period.

The unapproved state debts included banknotes in the amount of 595 176 210 rubles, loans from banks in the amount of 177 107 140 rubles and Treasury tickets in the amount of 785 883 450 rubles. The country's domestic debt was 1 616 742 648 units in cash. In the country there were paper money, which was not provided with anything, in particular banknotes). In the future, such securities were withdrawn from circulation.

To all of the above was added the difference between the real and the state exchange rate of 18%. The current financial situation of the country required reform in the monetary sphere. And in 1839—1843 it was carried out by E.F. Kankrin.

Yegor Frantsevich Kankrin (1774—1845) was a Russian statesman and economist with German roots. He served as Minister of Finance of Russia from 1823 to 1844 (21 years).

Under E.F. Cancrin, alternative methods of calculation appeared: gold, silver and copper. The ratio of cash of banknotes and coins was taken into account, their distribution was not uniform on the territory of Russia. Due to the expansion of gold deposits, the introduction of the gold coin occurred. During the years 1823—1833 gold production of private enterprises increased from 1 130 to 3325 kilograms, the Ural state-owned plants — from 59 to 2130 kilograms (data 1845g.). The volume of gold production has almost tripled.

In the 1830s, the environment for changing the monetary system and stabilizing the financial market in General began to emerge smoothly. Cancrin's financial reform was divided into three phases:

Stage 1 (1839—1841) — introduction of silver money. There is a devaluation, 1 new ruble equals 3.50 old;

Stage 2 (1841—1843) — issue in large numbers of Treasury notes for a period of 4 to 6 years;

Stage 3 (1843) — a radical decision, the abolition of all money and banknotes that were in circulation in the country during the reform, except for the silver ruble.

Let's take a closer look at these stages. The implementation of the first stage took place on the basis of the Manifesto «on the structure of the monetary system» (01.07.1839). This document had the following provisions: the main payment instrument became a silver coin, old money received the status of secondary currencies. The exchange rate was more than fair: the ruble in silver was equal to three and a half rubles of banknotes. In order to facilitate the transition from paper to silver, a Deposit box has been established in the State commercial Bank.

The Manifesto of July 1, 1839 indirectly abolished the Manifesto of April 9, 1812, which set the rate of banknotes depending on their exchange value. From July 1, 1839, banknotes had a statutory price in the proportion of 350 assignation rubles for 100 rubles in silver. Thus, the assignation debt in the amount of 595 million rubles turned into the amount of 170 million rubles; and the remaining 425.5 million were canceled.

The decision to switch to credit cards and use them as legal tender was taken in a special Committee in January-March 1843. And on June 1, 1843 the Manifesto «about replacement of Bank notes and other monetary representatives by credit tickets» was published. According to this document, the state credit tickets are intended for the exchange of banknotes, exchange of Deposit tickets, issuance of gold and silver Russian coins and ingots for contributions to the expedition.

Unlike Bank notes, the state credit tickets were provided with «all property of the state», and responsibility for implementation of all normative installations which entered was legislatively established: compliance of quantity of the tickets issued instead of Bank notes or to the sum of the exchanged Bank notes, preservation of proportions by exchange Fund and security of credit tickets. It was not an easy task to carry out the installations to the fullest extent throughout the vast Empire. Finally, the exchange of banknotes was completed on April 13, 1851, and the exchange of Deposit tickets — on March 1, 1853. Thus ended the monetary reform, which was carried out for more than 10 years.

This transformation has generated many different opinions. There are both supporters and critics. Among the supporters were V.L. Lebedev («Paper money»), K.V. Trubnikov («count Kankrin's Financial system»), N.K. Brzhesky («State debts of Russia. Historical and statistical research»), to some extent P.I. Migulin («Russian state credit»). Critics include I.I. Kaufman, N.H. Bunge and some other researchers.

Yegor Frantsevich himself shortly before his death wrote that, holding the post of Minister of Finance, he made every effort to develop the finances of the Russian Empire, and the works of the Ministry of Finance will not give a temporary effect, but will positively affect the Affairs and minds in the Fatherland in the future. In the XIX century. was written jubilee fundamental work «Ministry of Finance 1802—1902.» published on the recommendation of S. Yu. Vitte, which has a review of financial management E.F. Kankrin with a positive assessment of its activities.

N.K. Brzhesky, a prominent Russian scientist who served as the Manager of the Affairs of his Imperial Majesty's Finnish Chancellery, noted that the times when the Ministry of Finance was headed by Kankrin were remarkable in the history of Russian Finance. During this period, the state economy was organized at a high level.

However, in the period from 1855 to 1860, and then in the period from 1876 to 1879, there was a depreciation of both credit cards and banknotes. This was due to their excessive issuance and resulted in a reduction of the exchange Fund. Money ceased to be provided. The financial crisis came, devaluation and inflation worsened the socio-economic situation of the Russian people.

The article was published by the rector of the Imperial Kiev University. St. Vladimir academician N.H. Bunge entitled «Thoughts of count Kankrin on paper money». Noting the comprehensive development of cancrin, the author criticizes Him for his lack of efforts to improve what was in the state and correct all the bad. In his opinion, the financial management of Cancrin 1822—1842 caused stagnation in the country.

N.H. Bunge was not the only opponent of Yegor Frantsevich. In 1865, an article by economist-scientist S. Muraviev was published on the pages of the journal «Otechestvennye Zapiski». He made a review of the experience of Kankrin, which highlighted both positive and negative sides. The author criticizes Kankrin's credit

measures. However, he stressed the importance of monetary reform and its positive impact on the development of the state.

In V.K. Goldman's work there is a comprehensive review of the financial measures implemented by Kankrin. The author writes that under the Minister of Finance, the state economy was organized, but over time everything came to naught. Without proper effective management, the solution of this problem requires great sacrifices and losses. He strongly criticizes the credit system, the state Treasury, the growth of foreign and domestic loans.

Thus, from the second half of the 1860s there was a transition from the idealization of the financial system of Yegor Frantsevich to its comprehensive criticism. The above-mentioned authors argued that Kankrin focused on state credit institutions, and did not recognize public and private initiatives. This was the cause of the crisis in the country.

Based on all this, we can conclude that Yegor Frantsevich Kankrin in his time did everything in his power. When he took over the Treasury Department, many cases were badly neglected. The socio-economic situation of the country was difficult. His scope of activities included a variety of questions, to solve which he managed at the expense of their education, multilateral interests, talent and hard work. As he wrote to Professor V.A. Lebedev: «his time in charge of Finance and the national economy of Russia is a brilliant page in the history of economic development and financial management of Russia.» Of course, it is impossible to be on top in everything. Kankrin's opponents simply poked blunders out of his overall performance and put those blunders at the forefront.

Kankrin used all possible means available to him to get the state out of the difficult situation and achieve the economic level of European countries. To reduce high inflation, which was caused by uncontrolled issuance of unsecured banknotes, Yegor Frantsevich introduced secured Treasury notes. He solved the problem of the different rates of many different money in circulation by introducing precise proportions in relation to the silver rouble, and then introduced silver monometallism altogether, thus simplifying and improving the calculations. Foreign countries began to reckon with the Russian rouble.

But, and in this opinion most of the above-mentioned scientists agree, the order in the financial economy. The organization of the state economy was on top. He prepared all the regulatory and organizational bases of monetary reform. If after Egor Frantsevich's departure that level of financial management remained, the country would not enter an economic crisis. This is one of the eternal problems of Russia: the impossibility of maintaining a high level of administrative management and organization on the territory of a large country. It is necessary that strong, intelligent and talented management personnel who seek to develop the country should be at the head. But usually such people are very few, and they withstand all the difficulties alone. Such people always appear envious or enemies who do not like the improvement in the country, because of the fact that they bear from this various losses, mainly financial, which at the expense of their number achieve the departure from the post of talented managers.

E.F. Kankrin is one of the brightest and talented Finance Ministers of the Russian Empire. His monetary reform improved and improved the circulation of money in the country, the budget deficit was overcome and the circulation of banknotes, which were not provided for, stopped. Another well-known Minister of Finance of the Russian Empire was also carried out monetary reform, which was based not on the silver rouble, and gold.

It was Sergei Yurievich Vitte. In 1892 he headed the Ministry of Finance, and 3 years later, in 1895, he began to carry out monetary reform. The prerequisites for this reform were:

1. In circulation in Russia at that time there were silver rouble and paper money, their value was regulated by banks, but the issue of paper money was almost uncontrolled and their number grew/

2. Paper money was not secured, and they began to depreciate.

Thus, the most important task of the reform was to stop the depreciation process. It is worth noting that the main reason for the transition of the monetary system from silver monometallism to the gold standard was the decision of the international Paris conference in 1867. The whole world decided to tie money to gold. And by the end of the XIX century gold standard was introduced in France, Germany, England, USA and other countries.

Initially, the preparation was carried out, and after the implementation of monetary reform. Preparation for the implementation of the monetary reform of the «gold standard» was started by I. A. vyshnegradsky, who was Minister of Finance before S. Yu. Vitte from 1887—1892. Ivan Alekseevich carried out a huge preparatory work, the main result of which was the accumulation of the necessary amount of gold reserves.

Carrying out this monetary reform was an important task of S.Y. Vitte. Sergey Yuryevich had to complete the transformation of monetary circulation on fundamentally new grounds and introduce a gold standard in Russia. Vitte would later write that when he took over the Ministry of Finance, he was convinced that «money circulation based on metal is good».

The reform was carried out during 1895—1897. Initially, In February 1895, S.Y. Vitte presented a draft law on the resolution of transactions on gold coins. Many papers on the subject have been published this year and discussions have begun on the subject. And already on November 6, 1895 the State Council recognized the need to allow the reception of the gold ruble in all state coffers, and in 1896 the draft of the upcoming reform was approved.

And in 1897, on January 3, the Highest decree under the leadership of the Minister of Finance Sergei Yulyevich Vitte in Russia introduced the gold standard. There was a devaluation of the paper ruble by 1.5 times, the gold content of which was 0.774235 g of pure gold. The ruble became tied to gold. Almost three times the state Bank has increased the number of gold coins in circulation.

At the suggestion of S. Yu. Vitte, the denomination of gold coins increased, they began to mint 7.5-ruble semi-Imperials, 15-ruble Imperials, previously there were 5-and 10-ruble semi-Imperials and Imperials, and also 5 — and 10-ruble gold coins.

The result of the monetary reform was that the country entered the group of the most developed countries in the world. There has been industrial progress in Russia.

However, there were not only supporters of Vitte's monetary reform, but also her opponents. Vitte's contemporary, the well-known economist and publicist S.F. Sharapov, opposed the monetary reform. S.F. Sharapov at the time of preparation of

the program of monetary reform of 1895—1897 subjected to sharp criticism of S. Yu. Vitte's financial policy. He believed that the basis of the Russian monetary system should have been a paper ruble, not tied to either gold or silver. He believed that money should not be tied to any metal. In his work « Paper ruble. His theory and practice», he stated that the best form of money are paper signs. The rate of the national currency depends mainly on the state of the economy of the state, the confidence of citizens in this currency. His views were too innovative for the time, he predicted a financial catastrophe and even proposed countermeasures to prevent this catastrophe.

Supporters Of S. Yu. Vitte was much more in the period of its preparation and implementation. Among them, for example, was the economist and statesman P.H. Schwanebach. He wrote that the main goal of the reform is to create a stable monetary system and to achieve this mono only with the introduction of free exchange of money for gold.

In 1898, S. Yu. Vitte noted that the monetary circulation in the Russian Empire was put in order and is firmly on its feet, as in European countries. The strengthening of the Russian gold ruble led to the rise of the productive forces of the state, there was industrial progress. From 1890 to 1899, the length of Railways almost doubled, oil and coal production doubled, and iron production tripled. The end of the XIX century was marked for the Russian Empire by the highest level of GDP growth among European countries. The stability of the state currency has played a key role in the process of creating an image of a reliable investment environment for foreign investors. As a natural result — registration on the territory of the Russian Empire 151 foreign firms. The number of joint-stock companies increased by 927 for the period from 1894 to 1899, while the total capital increased to 2,328,773,000 rubles from 1,114,969,000 rubles.

In the summer of 1914, the system of gold monometallism collapsed, it was caused by the beginning of the first world war. The world stopped exchanging paper money for gold. On July 27, 1914, the State Bank of Russia suspended the exchange of credit tickets for gold. The era of the gold standard in Russia is over.

Based on the analysis, it can be concluded that the monetary reforms of E.F. Kankrin and S. Yu. Vitte, carried out in 1839—1843 and 1895—

1897, respectively, had a positive impact on the development of monetary circulation and the economy of the Russian Empire.

Both of these reformers were for the policy of protectionism and the strengthening of the Russian ruble both inside the country and in the international market. Basically, the purpose of monetary reforms they were aimed at stabilizing the monetary system of the Russian Empire and the development of the economy as a whole. They had many supporters, but they also had critics who emphasized the negative aspects in the implementation of these reforms. Yet at the time, Cancrin and Vitte had influential supporters, so their reforms were implemented. And the results of these reforms were positive, there was a stabilization of the monetary system, cash flow operations became more reliable, money began to be provided with precious metals. Under the management of Cancrin and Vitte, the mechanism of the monetary system worked at the proper level. But circumstances have changed, there have been a number of administrative, political, economic changes and these monetary reforms have not stood the test of time. Thus, we can say that E.F. Kankrin and S. Yu. Vitte made an invaluable contribution to the development of the economy of the Russian Empire.

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The Need to Minimize State Financial Resources Within the Framework of the Monetary Concept of M. Friedman, the Possibility of Implementing the Concept in Modern Conditions

Необходимость минимизации государственных финансовых ресурсов в рамках монетарной концепции М. Фридмана, возможность реализации концепции в современных условиях

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Annotation. This article has analyzed the effect of the influence of government spending on the economy, as well as methods for reducing public spending that have been put forward by M. Friedman. The budget is the main tool by which governments collect resources from the economy in an enough and appropriate form and the main task is to use these resources efficiently and effectively.

Key words: reduction in government spending, reduction in budget deficits, Milton Friedman's concept

Аннотация. В данной статье был проанализирован эффект влияния государственных расходов на экономику, а также методы снижения государственных расходов, которые выдвигались Фридманом. Бюджет является основным инструментом, с помощью которого правительства собирают ресурсы из экономики в достаточной и надлежащей форме и главной задачей является использование этих ресурсов эффективно и результативно.

Ключевые слова: снижение государственных расходов, сокращение дефицита бюджета, концепция Милтона Фридмана

Speaking about the economically significant expenditures of the state, we can say that the grouping of expenditures with the help of the budget makes it possible to concentrate financial resources on the decisive tasks of social and economic development, with the help of which the redistribution of national expenditures occurs between territorial and public spheres. With the help of government spending, the state can not only get rid of the state budget deficit, but also with a competent combination of tax policy, it is possible to increase the rate of economic growth, reduce inflation and unemployment. Thus, with the right approach to the budget, there can exist not only the use of state economic regulation, but

also a real impact on the growth of the economy and the social sphere, accelerating the pace of scientific and technological progress, updating and improving the material and technical base of social production.

Milton Friedman is one of the most famous American economists. During his work, Friedman developed many free market theories that contradicted the views of traditional Keynesian economists.

Based on the general framework of Keynesian economics, Friedman developed his own economic theory with slightly different conclusions for economic policy. In the framework of this theory, called monetarism, Friedman expressed

the importance of monetary policy and indicated that changes in the money supply have short-term and long-term consequences. In particular, the money supply affects the price level. In addition, Friedman used monetarism to openly contradict the Keynesian principles of the Keynesian factor and the Phillips curve.

Friedman in 1962 published his work entitled «Capitalism and Freedom,» in which an attempt was made to explain the need for state non-interference in economic processes. This book has been much loved by presidents such as Ronald Reagan and Margaret Thatcher.

The main postulate of this book is to reduce the role of the state in the economy. He argued about lowering customs duties, ending subsidies to the agricultural sector, called for the abolition of military service, talked about the abolition of many state bodies, put forward the idea of privatizing health care and canceling or significantly reducing state funding of higher education institutions.

He was a supporter of free trade and argued that the main strategic goal of the state is just free trade, therefore, it is necessary to completely reduce export and import duties. To prove this, he cited the price of sugar in the United States as an example. In order to grow and produce sugar in the USA, a lot of money will be required and thereby its production, and therefore the price becomes seven times more expensive than the price at which they could buy sugar from other countries, but since there was a ban on sugar imports, then consumers had to give significantly more money for its acquisition. Friedman just believed that it was more profitable not to subsidize this industry, but simply to remove duties and allow consumers to save on this type of product.

Another idea put forward by Milton Friedman is the need to completely open the borders for residents of other countries, but on the condition that they will not be able to receive state benefits or any financial assistance. He was also a supporter of the prohibition of the existence of a minimum wage; this, of course, was introduced solely for good purposes, but it can in the long run have the opposite effect on the workers themselves, causing an increase in unemployment or a

reduction in the wages of staff, which receives a much larger sum than minimal salary.

Monetarists led by Milton Friedman concluded that when the government raises employment and the unemployment rate falls below the normal norm, the expected inflation is superimposed on the real price growth rate, which leads to a sharp increase in inflation.

Based on this theory of inflation and unemployment, the monetarists developed a large complex that they recommend to the state to regulate these processes. These included in the first place: a reduction in government spending mainly due to reductions in various social programs and expenses for the payment of benefits; reduced influence of trade unions; budget deficit reduction; reduction in military spending; administrative expenses; pursuing a tax policy that implies a tax reduction; stable money supply growth.

Many of Friedman's most controversial positions were based on the principle that everything must be judged specifically by results, and not by intent to do something. This principle mainly concerned the policies and programs that they implemented. He opposed tariffs and subsidies because they inadvertently damaged domestic consumers. He also called for the decriminalization of all drugs, mainly because of the devastating unintended consequences of the fight against drugs. He believed that it is better to legalize drugs, since a lot of money went to ban their use, thanks to this he wanted to reduce government spending and increase revenues that will go to the budget for paying taxes when they are sold.

Milton Friedman said that the problem with the government is not that the government itself spends too much money, but that it spends too much on things for which the benefits do not exceed the costs. When the government spends on such projects, it reduces economic well-being, spends resources. Typically, the reason the government finances such wasteful projects is because for politicians their benefits in terms of increasing the chances of re-election are more important than the overall cost to the public.

Based on the differences in the impact of government spending, it is customary to divide them into production and non-production. Pro-

duction costs include expenses that stimulate economic growth: construction costs, infrastructure, education, science. And non-production includes expenses that, having overcome a certain minimum threshold, do not affect economic growth in any way, they include expenses on national defense, security and the costs of maintaining the state apparatus. It follows that the multiplier of production costs will be significantly higher and, if necessary, reduce government spending, non-production costs should decrease first and foremost, and production should try not to reduce, and in some cases increase.

From an economic point of view, a reduction in social security spending will have the least impact on economic productivity. In fact, you can argue that cutting spending on social benefits can increase the incentive for those who receive benefits to join the workforce. This can increase labor productivity. However, reduced spending on social benefits will invariably increase inequality and relative poverty. In the United Kingdom, welfare benefits grew at a slower rate than real wages over the past few decades, a factor in increasing inequality

Let's look at a few options in which countries reduced government spending. For example, in the 1990s, Canada significantly reduced its government spending. They valued many different departments and reduced costs by 20% over four years in all areas. This has proven to be a successful budget deficit reduction policy. During this period of cost reduction, the Canadian economy continued to grow, which also helped reduce the budget deficit. However, during a cut in spending, the Canadian economy benefited from lower interest rates, higher US exports, and a weaker exchange rate. A strong economy has significantly reduced costs.

In the eurozone crisis, many European countries have cut public spending to reduce the budget deficit. These countries include Greece, Ireland and Spain. However, this reduction in costs contributed to a decrease in economic growth, which led to a decrease in tax revenues and an increase in debt. These cost reductions were much less effective in trying to reduce the budget deficit, because these countries cannot devalue the currency, they cannot weaken the

monetary policy, and the eurozone was in recession. Thus, cost reduction was less effective in reducing the deficit, but they also caused further economic problems.

The UK's experience in cutting government spending in 2010 was not as good as Canada's. The main goal of conservative policies was to reduce the budget deficit. There was a strict spending limit; UK government spending as a percentage of GDP dropped significantly. However, the budget deficit was declining more slowly than expected. Due to weak export growth, weak investment and lending, reduced government spending negatively impacted economic recovery.

It also depends on monetary policy. If the government cuts spending, but at the same time we can see a weakening monetary policy, lower interest rates, then in this case, demand can continue to grow. If monetary policy cannot be relaxed, for example, interest rates are already zero, then cost reduction will have a greater negative impact.

Another estimate of government spending cut depends on the type of government spending that is being cut. If retirement costs are reduced (for example, the retirement period is increasing), then a real increase in production capacities can occur. If you reduce investment in the public sector, this will have a greater negative impact on aggregate supply and demand in the economy. Therefore, the government is tempted to reduce benefits and pensions, as this can reduce costs with less impact on economic growth, but this will be due to increased inequality in society.

The best way to reduce the budget deficit is to strive for positive economic growth, but in the long run it is necessary to evaluate public spending obligations and reduce spending to a sustainable level. Costs can be reduced if the private sector can replace public demand. In the current environment, the private sector does not want to invest, because it is not certain that there is a demand in the economy.

Under current conditions, a reduction in government spending is expected to negatively impact aggregate demand. This will lead to lower economic growth and lower inflation. However, if other components, such as consumer spending,

would grow, then a reduction in government spending could simply reduce the growth in aggregate demand. The impact of the fall in aggregate demand may lead to a decrease in real GDP. The impact of demand on reducing government spending will largely depend on the state of the economy.

If the government cuts costs when the economy is already experiencing difficulties, then we will get a significant drop in real GDP. If the government cuts spending when the economy is booming, spending cuts help lower inflation, but cause a slight drop in real GDP.

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Taxation, taxation influence on economic growth, inflation and labor market

Налогообложение, влияние налогообложения на экономический рост, уровень инфляции и рынок труда

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Annotation. On the most of developed countries taxation is one of the key processes supporting society and plays a big role in the quality of life of citizens, as influence on social support of poor people. In this article there are described main issues of taxation affecting economic growth, inflation, labor market and life quality, there are also discussed methods of improving taxation system

Аннотация. В большинстве развитых стран мира налоги являются одним из ключевых процессов жизнеобеспечения общества и оказывают существенное воздействие на уровень и качество их жизни, в том числе влияют на социальную защищенность малообеспеченных слоев населения. В работе рассматриваются основные направления воздействия системы налогообложения на экономический рост, уровень инфляции, рынок труда и уровень жизни населения, предложены способы совершенствования системы налогообложения для улучшения качества жизни населения.

Key words: taxation, fiscal policy, economic growth, inflation, labor market, financial system, tax

Ключевые слова: налогообложение, фискальная политика, экономический рост, инфляция, рынок труда, финансовая система, налог

The term «fiscal policy» is of Latin origin, since the word «fisk» in Latin meant a basket and was used to describe a military box office in which monetary funds were stored for military aims. So, the ancient Romans began to use this term to refer to the state treasury or budget.

Tax policy is a part of state policy based on the government applying measures to stabilize the economy by changing the revenues and expenditures of the state budget.

An analogue of the term «fiscal policy» is the term «budget-taxation policy.» The main purpose of this type of state policy is to decrease the damages of cyclical nature of the economy, so it is a stabilizing function.

The application of tax policy measures is aimed to achieve the following goals:

- Ensuring a stable level of economic growth;

- Ensuring full employment of resources, especially in the labor market;
- Solution to the problem of inflation.

During implementing tax policy, the government of any country is primarily focused on regulating aggregate demand, but a number of fiscal policy instruments are also used to influence the value of aggregate supply by regulating the level of business activity.

The effect of such taxation instruments and transfers applies not only to the value of aggregate demand, but also to the value of aggregate supply.

Measures such as reducing taxes or increasing transfer payments are used to stabilize the country's economic situation and combat cyclical unemployment during the economic downturn while having a stimulating effect on the increase

in total expenses, as well as the level of business activity and employment.

At the same time, the Keynesian model is characterized by the accompanying growth in the aggregate output volume in the compartment with a reduction in taxes and an increase in transfers with an inflationary increase in the price level. This policy is characterized by an inflationary character, expressed in rising prices. As a result, during the periods of «overheating» of the economy during periods of economic boom, as an anti-inflation measure and a tool to slow down business activity in order to stabilize the economic situation, reverse measures can be used: reducing transfers and raising taxes.

For economic agents, those who pay taxes, taxes are costs. As a result, an increase in taxes causes a reduction in the aggregate supply. Accordingly, a decrease in taxes ensures the growth of business activity and the volume of output [2, p. 95].

The most detailed study of this issue was carried out by economic adviser to US President Ronald Reagan, an American economist, one of the founders of the concept of economic theory of supply Arthur Laffer. This economist proposed to consider a graph of a hypothetical curve that demonstrates the effect of the dynamics of the tax rate on the total amount of tax revenues to the state budget. The curve was named after its author — the Laffer curve (Image 1)

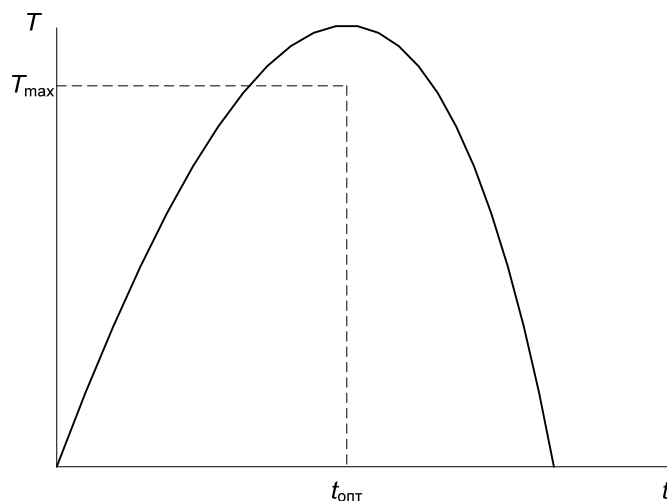


Image 1. Laffer Curve

The hypothetical nature of this curve is determined by the fact that the conclusions of Arthur Laffer were not based on the analysis of statistical information but were the result of logical reasoning and theoretical calculations.

Arthur Laffer demonstrated the existence of an optimal tax rate (top), which allows to maximize tax revenues to the state budget, using the following tax function:

$$T = t \times Y, \text{ with:}$$

T — tax revenues to the budget, monetary units;

t — tax rate, interest or monetary units;

Y — tax base, monetary units or other measures.

A. Laffer considered that an increase in the tax rate will help to reduce the level of business

activity, which will result in a reduction in tax revenues due to a decrease in the tax base. As a measure to counter stagflation, accompanied by a decline in production and inflationary increases in prices, Arthur Laffer in the 80s of the twentieth century recommended a reduction in the tax rate on taxes such as corporate income tax and income tax.

The studies of A. Laffer consider the influence of the tax rate on the volume of the gross domestic product and the revenue of the state budget, an increase in the tax rate to the level of 30—40 percent is able to provide a high growth rate of both the gross domestic product and the state budget revenues. A further increase in the tax rate breaks the increase in state budget reve-

nues and overcoming the fifty percent level of the tax rate provokes the stopping of business activity, as a result, an increase in the size of the shadow sector of the economy and a decrease in state budget revenues.

The accuracy of estimating the optimal value of the tax rate, upon reaching which a decrease in tax revenues to the budget is observed, is difficult to determine in practice. For example, studies have shown that for the Swedish economy this indicator is equal to 70 percent, while in the period of the 80s of the twentieth century, the actual maximum level of the tax rate reached 80 percent, which provided a reserve of tax revenues provided it was reduced [4, p. 42].

For example, in Russian economy, one can also note an increase in revenues to the state budget at a time when the government reduced the income tax rate from 35 to 24 percent and introduced a single income tax rate on individuals of 13 percent.

A tax cut affecting aggregate demand by an increase in output provokes inflationary price increases. However, when influencing the aggregate supply, this same measure has an anti-inflationary character, since the growth in production volumes is accompanied by a decrease in prices.

The economic effect of Oliver-Tanzi is understood as the deliberate delay by the population of the deadlines for paying tax payments to the state budget in the face of rising inflation. This phenomenon is named after economists who drew attention to it in the 1970s with inflation in Latin America.

With high inflation economic incentives are created to defer tax payments since the deferral period money depreciates and taxpayers benefit from it. As a result, there is a budget deficit.

The greatest effect of this effect occurs at high inflation rates and the absence of tax indexation.

Inflation tax refers to the economic damage that all currency holders are exposed to, in other words, this is the effect of inflation acting as a hidden tax that is deducted from the value of these assets. According to the adherents of the Austrian school, the inflation tax applies most to the middle and poor class. Some people think that inflation is a regressive tax on consumption.

If central banks issue banknotes and issue government loans, they increase the amount of money circulating in the economic environment, which is usually aimed at improving economic conditions. Such a change in the real cash balance causes inflation. And the financing of expenses obtained in this way is called seigniorage.

The basis for the development and improvement of a full-fledged life of an individual is quantitative growth and quality welfare of the population. There are various interpretations of this concept. Some authors in the broad sense understand the well-being of the population as the aggregate socio-economic category, system education, in which various manifestations of human activity are reflected [1, p. 115].

The economist A. Smith understood by welfare the share of freedom and tranquility that a person could manage by exchanging the products of his labor with others, the reliability of the movement of capital, social prestige and the enjoyment of occupation. K. Marx believed that a qualitative measure of well-being is the free time necessary for a person to develop, improve, communicate, perform social functions, and for the free play of physical and intellectual forces [1, p. 115].

Based on the foregoing, we can say that the well-being of the population is the level of security with certain vital tangible and intangible benefits to meet the needs it needs. So let us consider in more detail how taxation affects the welfare of the population. To do this, we analyze the dynamics of population cash incomes for 2013—2018, presented in table 1 [3].

Table 1. The rate of changes in monetary cash of citizens

<i>Indicator</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>
The rate of growth of real income, %	105,9	100,5	104,6	104,0	99,3	95,7
Average personalized cash income, rub	18958,4	20780	23221,1	25928,2	27765,7	30224,5

The average income per capita increases throughout the entire period by about 9—11% annually. Considering real cash incomes from 2013 to 2016, it was concluded that there are slight fluctuations, and from 2017 to 2018, a noticeable reduction in the negative direction. This phenomenon is most likely due to the unfavorable economic situation in the country due to the economic crisis.

In Russia to eliminate inequalities between the incomes of the country»s population taxation

of the incomes of individuals is used as one of the important functions of which is to smooth out injustice. We consider in more detail such indicators as the ratio of funds and the Ginny coefficient (Table 2). According to Russian Statistics Bureau, the considered coefficients are relatively stable during the analyzed period, but their value indicates that Russia can be attributed to countries with an average level of social stratification.

Table 2. Distribution of total cash income in 20 — percent groups and the main indicators of social and economic differentiation

Period	Total cash income, %	Divided into groups (20% each)					Fund k	Jinnie k
		1 — poor	2	3	4	5— rich		
2013	100	5,2	9,8	14,8	22,5	47,7	16,6	0,421
2014	100	5,2	9,9	14,9	22,6	47,4	16,2	0,417
2015	100	5,2	9,8	14,9	22,5	47,6	16,4	0,420
2016	100	5,2	9,8	14,9	22,5	47,6	16,3	0,419
2017	100	5,2	9,9	14,9	22,6	47,4	16,0	0,416
2018	100	5,3	10,0	15,1	22,8	47,0	15,6	0,412

The table shows that there is an excess of cash income over consumer prices in the period 2013—2016. The largest difference is traced in 2016 by 5.23%. In 2017—2018 there was a

sharp excess of consumer prices over cash income by 4.25% and 3.2%, respectively, which can be interpreted as an increase in the cost of living.

Table 3. The rate of growth of cash income and prices total

Indicator	2013	2014	2015	2016	2017	2018
Cash income growth rate	111	110	111	111,7	107,1	109,7
Price level growth rate	108,8	106,1	106,57	106,47	111,35	112,91
The difference of rate of growth	2,2	3,9	4,43	5,23	-4,25	-3,2

The largest share falls on the consumption of goods and services. During the period under review, there has been a gradual increase in the purchase of goods and services, but there has been a slight decrease in 2016, as well as a sharp decrease in the consumption of goods in 2018 due to the unfavorable economic situation for this period.

Considering the proportion of mandatory payments and fees, you can track their gradual

increase over the period under review. The population allocates about 11.3% of their expenses to taxes and fees in 2018.

The share of savings expenditures until 2017 has the opposite tendency for taxes and fees. There has been a sharp increase in savings due to a decrease in the consumption of goods and services, which tells us about the concern of the population about their future due to the existing economic crisis in 2018.

Table 4. Dynamics of the structure of the use of cash income

<i>Period</i>	<i>Consumption</i>	<i>Obligatory payments</i>	<i>Saving</i>	<i>Currency</i>	<i>Dynamics</i>
2013	69,6	9,7	14,8	3,6	2,3
2014	73,5	10,3	10,4	4,2	1,6
2015	74,2	11,1	9,9	4,8	0,0
2016	73,6	11,7	9,8	4,2	0,7
2017	75,3	11,8	6,9	5,8	0,2
2018	71,5	11,3	14,1	4,2	-0,8

Thus, we can suppose that in Russia there is a high tax burden on the population. With a positive increase in nominal incomes, the stability of the coefficients of social and economic differentiation, there is a stratification of society in terms of income and a downward trend is not observed, and the number of poor is increasing every year. Therefore, it is necessary to make further improvements in the taxation of income of the population in order to achieve an increase in the well-being of the population.

Today the issue of using a progressive taxation scale, as well as the introduction of a tax-free minimum, is being actively discussed. Let us examine in practice the effectiveness of these innovations, how they will affect the state budget and the welfare of the population.

The results of calculating the economic effect using the proposed progressive income taxation showed the following results, presented in table 5.

Table 5. The effect of a progressive personal income tax scale for the budget of the Russian Federation

<i>Total annual income, rub</i>	<i>Population, mln people</i>	<i>Total annual income, bln rub</i>	<i>Current tax, bln rub</i>	<i>Progressive tax, bln rub</i>	<i>The effect of progressive tax, bln rub</i>
Below 98,8	10,15	367,338	47,753	0	-47,753
From 98,8 to 280	24,52	1340,667	174,286	134,066	-40,22
From 280 to 500	19,23	4154,865	540,132	540,132	0
From 500 to 1000	11,65	12119,250	1574,502	1817,887	242,385
Above 1000	5,93	33891	4405,830	6778,200	2372,37
Total	71,5	51873,121	6743,505	9270,287	2526,782

Revenue from personal income tax will increase 1.4 times and amount to 2526.782 billion rubles. The category of citizens with incomes below the subsistence level will be exempted from personal income tax, their number is 10.15 million. For the category of citizens with incomes from 280 to 500 thousand rubles, that is, the «middle class», the amount of personal income tax paid to the budget will remain the same.

Thus, the introduction of a progressive scale of taxation of physical income is really relevant for the Russian economy at the present stage and allows solving a number of important socio-economic problems.

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Islamic Banking as Alternative Financial Institution of the Financial Market: Opportunities For the Russian Economy

Исламский банкинг как альтернативный финансовый институт финансового рынка: возможности для Российской экономики

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Annotation. The article is devoted to Islamic banking as an alternative financial institution for the Russian economy and the analysis of its main advantages and disadvantages. The Genesis of Islamic Finance is given. The prospects and difficulties associated with the spread of Islamic banks in the Russian Federation are analyzed.

Аннотация. Статья посвящена исламскому банкингу как альтернативному финансовому институту для российской экономики и анализу его основных преимуществ и недостатков. Дан генезис исламских финансов. Анализируются перспективы и трудности, связанные с распространением исламских банков в РФ.

Key words: Islamic Finance, Islamic banking, Islamic financial instruments, Islamic financial organizations, legislation

Ключевые слова: исламские финансы, исламский банкинг, исламские финансовые инструменты, исламские финансовые организации, законодательство

Сегодня российская экономика ищет новые возможности для роста и развития ввиду непростых экономически-политических условий и риска появления глобального кризиса мировой финансовой системы. Такой возможностью является исламский банкинг — альтернативный финансовый институт, основанный на принципах Корана и Шариата, к которому в последнее десятилетие проявляет интерес наше государство. Поскольку исламский банкинг базируется на беспроцентных формах финансирования, он мог бы принести разнообразие в действующую в России финансовую модель, основанную на процентах, и открыть вкладчикам новые виды взаимодействия с финансовыми организациями. Более того, рассчитывается привлечь инвестиции от исламских стран для развития этого

сектора. Но чтобы делать более конкретные выводы, нужно рассмотреть историю появления исламских финансов.

Самой первой исламской финансовой организацией стал сберегательный банк «Mit-Ghamr», который был открыт в Египте в 1963 году [8]. Этому событию предшествовало появление идейных основ исламских финансов: данную экономическую модель описывал Анваль Икбар Куреши в книге «Ислам и теория процента» в 1946 году, говоря о принципе партнерских отношений между банком и клиентом, как об основе исламских финансов. Его мысль продолжил шейх Махмуд Ахмад, написавший «Экономику ислама». Эти авторы акцентировали внимание на принципе «рибы», или принципе запрета ростовщичества, взимания ссудного процента, поскольку

согласно исламским верованиям, доходность должна быть связана с трудом и риском. Со временем стали появляться новые принципы работы исламских банков, новые виды банковских операций: функционал этих финансовых организаций существенно расширился.

Очевидно, что исламские финансы появились недавно. Этот новый сектор финансовых услуг быстро развился и получил достаточно широкое распространение в мире. Выясним причины.

Во-первых, цены на нефть быстро росли, благодаря чему арабские государства, имеющие большие запасы нефти, становились все богаче. В этой ситуации стал необходим механизм капитализации, которым стали исламские финансовые организации.

Во-вторых, в исламском обществе начался религиозный подъем, названный «исламским возрождением». Это явление привело к увеличению влияния религии на деятельность различных организаций, в том числе и банков. Это вызвало рост спроса на услуги исламских финансовых организаций.

В-третьих, количество мусульман в России, странах Европы и США растет последние несколько лет. В связи с этим происходит и увеличение спроса на услуги исламских финансовых организаций.

Наконец, исламские банки являются одной из немногих альтернатив обычным банкам. Исламские финансы, благодаря своим уникальным принципам работы, являются очень устойчивыми. Это подтверждает хотя бы тот факт, что исламские финансовые организации практически не пострадали от мирового кризиса 2008 года [2]. Не исключено, что исламские финансы в будущем могут помочь укрепить мировую экономику, в том числе и российскую, обеспечить ее стабильность.

Быстрый рост и распространение исламских финансов позволяют сделать предположение о наличии существенных перспектив их дальнейшего развития. Возможно, этот финансовый институт при наличии необходимых условий сможет обеспечить рост экономики России. По мнению Б. Чокаева, появление исламских финансовых организаций приведет к увеличению сбережений в экономике, что соответственно обеспечит увеличение объемов инвестиций, росту полезности

финансовых услуг в силу расширения их ассортимента, а также возрастанию потоков иностранных инвестиций в российскую экономику [11]. Однако особенности исламских финансов требуют соответствующего регулирования со стороны государства. Чтобы понять почему, необходимо рассмотреть сущность и основные принципы исламских финансов.

Исламские финансы основаны на священных текстах мусульман — Коране и Шариате [4]. Именно из них берутся основные правила. По этой же причине исламские финансы являются этическими финансами, то есть деятельностью финансовых организаций, намеренно ограниченной критериями этики, морали, экологии, и в нашем случае, религии [3].

Помимо «рибы», упомянутой ранее, существуют следующие принципы исламских финансов:

1. Доходность должна быть связана с риском. Здесь на первый план выходят предпринимательские способности клиента банка. Если в классической финансовой системе банк является кредитором, а клиент заемщиком, и, как правило, не важно, как клиент собирается распорядиться полученными средствами, главное, чтобы клиент был платежеспособным, то в исламской финансовой системе действует принцип разделения риска: банк представлен как инвестор, который дает средства клиенту, причем банк не взимает процент за ссуду. Поэтому и банк, и клиент несут риск, связанный с объектом вложения средств. Если дело не окупит себя, то денежные средства потеряет не только клиент, но и банк.

2. Следующий принцип — «Гарар», или запрет на чрезмерный риск, тесно связан с предыдущим пунктом. Большой риск невыгоден как клиенту, так и банку, ведь он является совместным. В связи с этим принципом появляются запреты на азартные игры («мейсир»), работу с производными финансовыми инструментами, например, с фьючерсами, так как операции с ними несут значительный риск. Также запрещено участие в незаконных или этически проблемных проектах, таких как производство алкогольных напитков или оружия.

3. Принцип исполнения договорных обязательств. Для всех сторон сделки очень важно не нарушить договор. Нарушение договора очень сильно сказывается на репутации чело-

века и ведет к серьезным последствиям. Этот принцип снижает риски для всех участников и делает договор надежнее.

Основные отличия между исламским и традиционным банкингом представлены в сравнительной таблице (табл. 1).

Таблица 1. Сравнительная характеристика исламского и традиционного банка

<i>Характеристика</i>	<i>Исламский банк</i>	<i>Традиционный банк</i>
Гарантированные выплаты по депозитам до востребования	Есть	Есть
Гарантированные выплаты по инвестиционным депозитам	Нет	Есть
Ставка процентов по депозитам	Не определена, не гарантирована для инвестиционных депозитов	Определена и гарантирована
Механизм определения ставки процента по депозитам	Определяется прибыльностью банка, доходностью инвестиций	Не зависит от прибыльности банка
Цель получения ссуды	Ссуда выдается только для инвестиционных целей	Выдача ссуды не обусловлена инвестиционными вложениями
Условие выдачи ссуды	Выдача кредита обусловлена оценкой финансового состояния заемщика	Обязательным условием заключения договора с банком является существование инвестиционного актива
Участие вкладчиков в прибылях и убытках банка	Есть	Нет
Использование исламских финансовых продуктов	Есть, договоры Мушараки, Мударобы и т.д.	Нет
Источник средств	Инвесторы, их прибыль не гарантируется и зависит от результатов деятельности банка	Вкладчики, передающие риск банку в обмен на фиксированный процент по вложенным средствам
Запреты	Есть, на финансовые операции с высоким риском	Нет
Социальная направленность	Высокая	Низкая
Направленность на клиента	Высокая, преобладает индивидуальный подход	Низкая, главная задача — реализация банковского продукта
Право банка менять условия договора	Нет	Есть
Информационная открытость	Высокая	Низкая

Источник: составлена автором

На основе вышесказанного можно сделать выводы о преимуществах и недостатках исламских банков и спроецировать их на условия российской экономики.

Исламские финансы обладают следующими преимуществами:

1) Отказ от использования процента привел к получению дохода от торговли и инвестиций в реальный бизнес. Это предохраняет экономику от финансовых спекуляций, воз-

никновения финансовых пузырей и способствует укреплению и росту экономики государства в целом.

2) Благодаря запрету на чрезмерный риск, поощрению разделения рисков и прибылей, поддержке инвестирования в деятельность создания реальных материальных активов, ограничению вложений в активы с высокой долей заемных средств, исламские финансы обладают высокой устойчивостью к экономи-

ческим кризисам и финансовым шокам, и это подтверждается практикой: например, они гораздо меньше пострадали от кризиса 2008 года, чем классические банки. Россия заинтересована в повышении степени защиты от финансовых кризисов, возможно, исламские финансовые организации смогут в этом помочь.

3) Так как исламские финансовые организации не используют процентные операции, они меньше зависят от изменений ключевой процентной ставки центрального банка. Это преимущество не очень актуально в условиях российской экономики, поскольку ставка ЦБ РФ в последнее время изменяется плавно.

4) Банк и клиент заранее заключают договор, в котором подробно расписаны обстоятельства сделки. Следовательно, люди куда реже попадают в кредитные ловушки наподобие микрофинансовых организаций, с которыми борются российские правовые органы. Особенности работы исламских финансовых организаций могут привлечь вкладчиков, заинтересованных в альтернативных финансовых институтах.

У исламских финансов есть и определенные недостатки:

1) Неслучайно лишь 14% мусульман пользуются банками. Бедное население практически не имеет возможности получать выгоду от взаимодействия с банком, наоборот, богатое население имеет хорошие возможности получения доходности. Пока что у исламских финансов плохо получается сокращать разрыв между богатыми и бедными слоями населения. И хотя многие банки выдают беспроцентные ссуды, их целью так или иначе будет получение прибыли, иначе они просто не могли бы существовать.

2) Сосуществование исламских и обычных финансовых организаций, которые в свою очередь могут иметь разные правила и особенности работы, способствует нарушению финансовой стабильности и устойчивости развития. Так, могут появиться организации, лишь частично следующие правилам исламских финансов, например, делая переход от финансирования на основе долевых инструментов и соглашений о распределении прибыли и убытков к финансированию на основе задолженности. По мнению Л.С. Мокиной [6], такие организации, принадлежащие к облегченной модели исламского финансирования, то есть лишь частично следующие правилам традиционных исламских финансов, вызовут у российских агентов ощущение обмана и отторжение, недоверие.

3) Многие специалисты по вопросам Ислама, например, А. Хохлов, считают, что исламские финансовые организации несут угрозу безопасности национальной экономики, так как они могут быть использованы для финансирования терроризма [10].

Несмотря на имеющиеся у исламского банковского сектора перспективы (исламская финансовая индустрия быстро развивается в течение последнего десятилетия, увеличиваясь на 10—12% ежегодно) и преимущества (устойчивость, низкая вероятность появления финансовых пузырей, малая зависимость от процентных ставок), его доля совокупных финансовых активов составляет лишь 1% мирового рынка финансовых услуг. Сегодня финансовые активы, соответствующие шариату, оцениваются примерно в 2,19 триллиона долларов США (Рис.1).

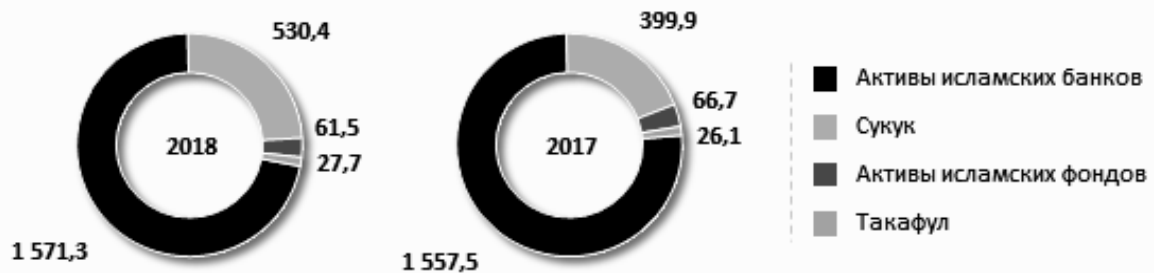


Рис. 1. Глобальный рынок исламских финансов (млрд. долл. США)

Источник: Islamic Finance Service Board [13]

World Economy: Security Problems

Несмотря на более медленные темпы роста глобальных активов, доля внутреннего рынка исламского банкинга по отношению к общему

объему банковского сектора по-прежнему продолжает увеличиваться в большом количестве стран, хотя и в более медленном темпе (Рис.2).

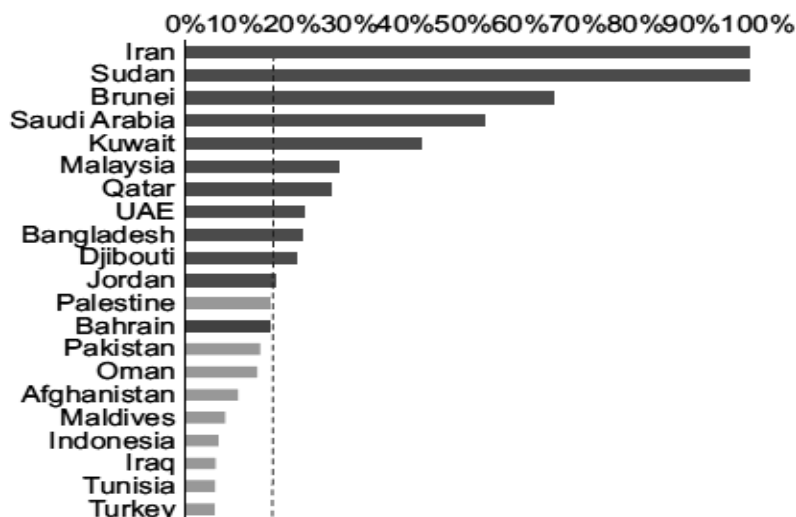


Рис. 2. Доля исламского банкинга в общем объеме банковских операций (2 квартал 2018 г.)

Источник: Islamic Finance Service Board

Основной спрос на исламский банковский сектор приходится в странах, где исповедуют Ислам: в Саудовской Аравии доля исламских финансов в секторе экономики составляет 51,5%, в Брунее — 63,6%, в Иране и Судане — 100%, в Малайзии — 32%, в ОАЭ — 25%, в Катаре — 30%, в Турции — 7%. Причем по статистике лишь 14% из

1,6 миллиарда мусульман используют банки вообще.

Рис. 3 показывает нам, что Иран сохраняет свое историческое положение крупнейшего исламского рынка, далее следует Саудовская Аравия на уровне 20,2%, Малайзия 10,8%, ОАЭ 9,8% и Кувейт 6,3%, который замыкает первую пятерку.

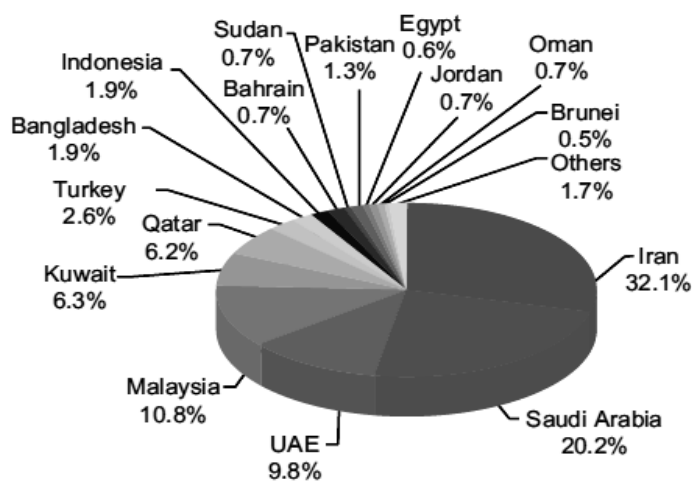


Рис. 3. Доля глобальных исламских банковских активов, в % (2 квартал 2018 г.)

Источник: Islamic Finance Service Board

Исламские финансы развиваются также и в странах постсоветского пространства. Казахстан, Киргизия и Азербайджан создали законодательную базу для их работы, поскольку видели перспективы исламских финансов и возможность получения инвестиций на их

развитие от стран Ближнего Востока. В результате возникли такие крупные исламские банки, как «AlHilalBank», «EcoIslamic Bank», «Заман — Банк» [7]. В качестве примера приведем статистику активов исламских банков в Республике Казахстан и их роста (Рис.4).

Активы исламских банков РК. Март (млрд тг)



Активы исламских банков РК. Март (млрд тг)



Рис. 4. Активы исламских банков в РК и их рост (млрд. тг)

Источник: Национальный Банк РК

В Российской Федерации исламские финансы практически не развиты, хотя в стране присутствует значительная доля мусульман, которые отказываются от традиционных финансовых услуг и, если бы исламский банкинг появился в РФ, они могли бы обеспечить спрос на его услуги. Причиной этого является законодательство России: согласно ему, любой кредит должен подразумевать выплату процентов. Это основа деятельности всех финансовых организаций на территории РФ — кредиты под проценты, что противоречит основному принципу исламских финансов — «рибе». В ГК РФ, НК РФ, ФЗ «О банках и банковской деятельности» [9] не содержатся нормы, подходящие для регулирования исламских финансовых организаций, что создает проблемы для их полноценного функционирования в России.

Несмотря на это, в России есть возможность проводить сделки исламского финансирования, используя некоторые правовые формы прописанные в ГК РФ, такие как товарищество на вере и потребительское общество. Однако, эти формы имеют множество ограни-

чений. Среди них ограничения на количество участников, оборот средств и прочие. Но главный недостаток — неравная налоговая нагрузка по сравнению с традиционными кредитными организациями, что приводит к значительному удорожанию услуг. Также эти правовые формы имеют низкое доверие инвесторов.

Исламский банкинг мог бы дать России альтернативные финансовые услуги, привлечь инвестиции из мусульманских стран, что, возможно, положительно сказалось бы на развитии экономики страны. С другой стороны, аналитический центр НАФИ [1] в 2015 году провел опрос на тему «Нужны ли россиянам исламские банки», результаты которого отражены на диаграмме ниже (Рис. 5).

Как видно, согласно опросу, доля респондентов, исповедующих Ислам, составила 6%. Нужно принимать во внимание, что исторически большая часть населения России исповедует православие. Лишь 1% от всех респондентов отказывались от банковских услуг по религиозным причинам. Готовность пользоваться услугами исламских банков выразили

12% опрошенных, исповедующих Ислам, а остальные верующие не видят необходимости или не имеют доверия к ним, а также не обладают достаточной информацией. То есть по-

тенциальных клиентов исламских финансовых организаций, по данным этого опроса, не так уж и много: 12% от 6% населения России, это примерно один миллион человек.



Рис. 5. Нужны ли россиянам исламские банки

Источник: НАФИ

Существует потенциальный риск, что трактовки правил исламских финансовых организаций и решения банков будут различаться в разных регионах России из-за большой разницы в традициях ислама Северного Кавказа, Татарстана, Башкирии. Одним из вариантов решения этой проблемы является регулирование исламского финансового сектора на уровне Центрального Банка, что приведет к единому стандарту правил исламского банкинга.

В 2014 году ситуация с исламскими финансами в России улучшилась: российский регулятор обратил внимание на рынок исламских финансов, которые он причислил к категории партнерских финансов. Это привело к обсуждению вопроса на высоком уровне, в частности, в Государственной думе, и созданию предложений дальнейшего развития этой сферы. Сегодня на территории РФ действует несколько исламских финансовых организаций. Среди них Финансовый дом «Амаль», который работает с 2010 года в Татарстане и Компания ТнВ «ЛяРиба-Финанс», работающая с 2011 года в Дагестане.

Таким образом, исламские финансы — относительно новая ветвь развития финансирования в мире, имеющая определенные преимущества и недостатки, которая, несмотря на малую распространенность, стабильно развивается и представляет собой некую альтернативу классическим финансам. России

исламский бандинг может дать возможность роста и развития экономики путем расширения потребительского набора финансовых услуг, привлечения иностранных инвестиций, особенно из мусульманских стран. Дальнейшее развитие исламских финансов в России в первую очередь зависит от государства: необходимо создание правовой базы для их полноценной работы, а также проведение политики, направленной на разъяснение сущности исламского банкинга населению.

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Historical Analysis and Peculiarities of the Consolidation of the Status of the Budget in Legislative Acts of Different Countries of the World

Исторический анализ и особенности закрепления статуса бюджета в законодательных актах различных стран мира

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Annotation. When considering the peculiarities, including historical ones, of the legislative consolidation of the status of the budget of legislation in States with federal (Germany and the United States) devices, the peculiarities of the formation of the budget system of these countries are visible. The study of them makes it possible to understand on what basis and how the modern budgetary system of these States is built.

Key words: budget, budgetary process, budgetary system

Аннотация. При рассмотрении особенностей, в том числе исторических, законодательного закрепления статуса бюджета законодательства в государствах с федеративным (Германия и США) устройством видны особенности формирования бюджетной системы этих стран. Изучение их позволяет понять, на какой основе и каким образом выстроена современная бюджетная система этих государств.

Ключевые слова: бюджет, бюджетный процесс, бюджетная система

We will consider the peculiarities, including historical ones, of the consolidation of the status of the budget in the legislative acts of various countries of the world. For the analysis we chose two states with federal, as well as the Russian Federation, the device the USA and Germany.

In Germany budgets of all levels federal state, budgets of lands and communities from the legislative point of view are considered as a unit. The federal State budget was the basis of the country 's entire budget system and regulated the expenditure of about half of the State 's financial resources. Accordingly, most of Germany's legislation regulates and regulates the federal budget of the country.

As is known, Germany became a single state in 1971, and in the same year the Constitution of the country was adopted. In this document there is no concept of budget, instead of it in chapter VI

«Customs and trade» there is a concept of imperial treasury. Article 38 of this document states: «The income resulting from the duty and other taxes specified in article 35, since the latter are subject to imperial laws, goes to the imperial treasury» [2].

At the same time, the imperial treasury was the place of accumulation of all revenues of the state, because the allied states (as it is known, Germany became united as a result of the inclusion of a treaty between 25 allied states and three free cities) had to pay to the treasury a certain amount, which depended on the amounts of nals collected in these states [2, art. 39].

The Constitution of the Weimar Republic of 11 August 1919 contains a budget, article 85 of which states: «All revenues and expenses of the Reich shall be calculated for each budget year and entered into the draft State budget» [3, article 85].

At the same time, the basic law of the country regulated that the draft of this document is submitted before the beginning of the budget year for a period of one year (if necessary, it could be extended), all changes to the budget could be made only with the consent of the Reichsrat (in the Weimar Republic it was a special body of the state government, consisting of representatives of the executive power of the Länder of the country).

The use of revenues, as stated in [2, art. 86], was reflected in the Reichsmark Finance Report, which was provided to the Reichsrat and Reichstag. This document does not address the budgetary security of individual lands.

Chapter X «Finance» of the current Constitution of Germany of 23 May 1949 states that «the federation and the lands have an independent and independent budget economy» [1, art. 109], arts. 74, 80, 106—110 of the Basic Law of the country shall regulate the revenues of federal and land budgets and the issues of budgetary settlement.

Article 113 of the Basic Law of Germany regulates that any law to which budget expenditures are increased or decreased in comparison with those proposed by the Government must be approved by the Federal Government [2].

Article 112 of the Constitution of Germany states that expenses in excess of the plan and over the budget are allowed the Minister of Finance of the federal government only in case of unforeseen circumstances and urgent need (that is actually very serious force majeure entries of the country in military operations or natural or technogenic catastrophe of very large-scale character) [2]. At the same time, issues of granting such permission are also regulated in detail.

In the event that the Federal Parliament did not approve the country's budget before the end of the year, the Government has the right to spend the previous year's budget in the new fiscal year. First of all, the costs of maintaining institutions, fulfilling federation obligations, continuing construction, procurement and other actions, that is, those actions that cannot be stopped without damage, are financed in this case. If the budget was insufficient, the Government was entitled to apply for credit.

The German model of adopting the country's federal budget enshrined cooperation in the budgetary process between the legislative and

executive branches. The country's budget is independent and self-contained in the country's fiscal policy (arts. 110, 112, etc. German Constitution), he had the right to return the draft budget to the Government, which was obliged to adopt corrections and justify its decisions on the draft federal budget before the Bundeste.

The legislation described the structure of the budget and regulated the balance in the budgetary sphere between the federation and the country's lands. That balance suggested that, with the full superiority of the federal center of the country in the programme of budget formation and approval, both the federation and the lands had their legally-legalized share of the use of the federal budget's total revenues.

The principle of equalization of financial opportunities, which is contained in the federal legislation of the country (Law «On Principles of Budgetary Law of Federation and Lands» of 19 August 1969) [7, p. 49], implies the provision of financial assistance to less developed lands both by the federal center and by lands with a higher level of socio-economic development [9].

The process of preparation, consideration, correction, approval, expenditure of budgetary funds at all levels of the budget system and the report thereon are regulated by the federal legislation system.

It is based on the country's budget code, adopted in 1969, the Economic Stability and Growth Act of 1967 and the relevant legislation («On the Transfer of the Federation's Budget Economy to Multi-Year Financial Planning» of 2 December 1996, «On Improving the Budget Structure» of 18 December 1975, «On the Organization of the State Budget» of 19 August 1969, and so on) [7, p. 49].

The distinctive feature of German legislation was the maximum regulation of the problem concerned, so the system of budgetary legislation was very extensive. For example, the Law «On the Organization of the State Budget» of 19 August 1969 consists of nine sections and 119 articles, it regulates in great detail, almost step-by-step, the planning, formation, placement, approval and execution of the budget, and pays great attention to the organization of accounting and reporting, as well as the monitoring of the use of budgetary funds [7, p. 49].

Many federal laws relating to the budgetary sphere were systematically promulgated by Parliament (they were named second, sixth and so on). If to consider that to it documents of the German Ministry of Finance which regularly generalizes practice of application of the federal legislation in the budgetary sphere in the resolutions which are also agreed with the Bundestag, documents of the regional level and so on increase, feature of the German budgetary legislation it is necessary as it seems to us, to consider it if not bulkiness, then extensiveness for certain.

In the United States, the budget process is built in a different way, but it is also complex and necessary to take into account many factors. Structurally, the country «s budget system consists of three levels: federal, state and local authorities [5, p. 18], the budget of any level for each fiscal year is created without taking into account the costs of the current fiscal year, it is planned each time based on the policies envisaged by the President and the Government of the country [6, p. 78].

As is known, the Constitution of the United States has not changed since 1878, since its accession. In this document, there is no concept of a budget, much less a budget process. Article 1, paragraph 7, of the Constitution of the United States refers to the fact that «all billets about collecting documents shall be established in the House of Representatives, but the Senate may propose amendments to them, as in other bills» [4].

It follows from this provision that the State party «s funds should be allocated only after such an appointment has been formalized by law.

In the history of the country, there was a time when all executive bodies submitted budget requests directly to the US Congress. At this time, the unified federal budget as a financial document, a plan, did not exist, issues of coordination of federal government expenditures were a weak party to the financial planning of revenues and expenses of the country.

But in 1921, the Budget and Reporting Act was passed, which provided for the budgeting of the country as a single financial plan. The same Act created the Budget Bureau, which evolved over time into an administrative and budgetary office within the United States Treasury Department in 1970. A financial

control department was established with him [6, p. 79].

The main provisions establishing the status of the budget and its features in the country concerned are presented in the following documents. The United States Code regulates the budget, the information to be provided in this document and the presentation of the budget to the President of the country.

The Budget Process Organization and Financial Accounting Act of 1921 required the President of the United States to provide a set of materials annually for next year «s budget to the United States Congress. Budget deficit issues are regulated by the Budget Deficit Prevention Act, 1954, and the Reduced Budget and Emergency Budget Deficit Control Act, 1965 [8]. The control of certain parties to the execution of the budget and the approval process by the United States Congress are governed by the United States Congress Budget and Final Control Ordinance of 1974 and the Budget Control Act of 1990 [5, p. 20]. The resolution of 1985 on the leveled budget and extraordinary control of deficiency which still call the law Gremma Rudman Hollingsa, specifies documents of the Congress and orders the budgetary requirements to the federal credit [8].

Historically, the US budget system has passed several stages. The first of these is considered to be the 1920—1970 's, when, as a matter of fact, it was created under the already successful 1921 law «On Budget and Reporting.»

The second stage is attributed to the entry into force of the 1974 Law «On Control of the Budget and Freezing of Funds,» which reallocated fiscal functions between the authorities, optimized budgetary expenditures and improved the balance between the powers of Congress (controlling) and those of the presidential administration (budget and executive) [6, p. 82].

The country 's fiscal system underwent another, third, phase of change in the 1980s, during the presidency of Ronald Reagan, who proclaimed a policy of «but-vow federalism.» It could be described as the decentralization of public social programmes and the reduction of budgetary expenditures associated with them. It was on this basis that the success of the US budget policy of the 1990s was possible [6, p. 83].

The policy associated with the name of Bill Clinton, the 42nd President of the United States (considered the fourth stage of improving the budget process) was aimed at improving public finances: in the 1990s, the country reduced the de-deficit of the state budget, reduced taxation, and implemented measures to promote the introduction of new technologies and increase economic growth. The 1990s were a time of long-term economic recovery [6, p. 84].

The fifth stage in the improvement of the budget process was considered to be the policy pursued by the 43rd President of the United States, George W. Bush. The main objectives and objectives of his policy were to continue to stimulate economic growth through the provision of tax incentives and the limitation of tax rates, as well as to increase federal budget expenditures. Unfortunately, this rise during the years of President George W. Bush was mainly directed not to social programs, but to military purposes, which were related to operations first in Afghanistan and then in Iraq [6, p. 84].

One of features of the budgetary process in the USA the fact that in it not only structures of the Ministry of Finance, parliament and the president (as, for example, in Russia), but also analytical bodies the Budgetary management of the Congress, the Head calculating department, Research service of the Congress take part.

At the same time, each of the committees of Congress, which is relevant to the budget process, has its own group of analysts, which includes high-class professionals on the scope of the committee. Non-governmental organizations, such as the Center for Budget and Policy Priorities, the Brookings Institution, the Heritage Center, and so on, are also included in the budget process in the United States [8].

As another feature of the status of the budget, its execution was made under the Treasury system, all budget funds were held in the general account of the New York Bank of the United States Federal Reserve System, and that network and commercial banks participated exclusively as agents of the Government of the United States. They do not make independent decisions and act solely on the instructions of the Treasury [8].

A special feature of the country 's federal budget legislation should, in all likelihood, be considered that Congress does not approve or

enact the budget. The authority of that body is to authorize a certain amount of funding for certain purposes [8].

At the same time, mandatory expenses are made on the fact that a separate legislative decision does not require unforeseen costs under them. Public debt service payments, social insurance expenses, social programmes, including pensions, are fulfilled without restrictions on the obligations assumed by the State [8].

Another feature of the status of the budget is the fact that its implementation is not subject to systematic reporting and operational control. Nor does the Administration see any point in providing external monitoring agencies with systematic reporting on budget expenditures under functional classification sections. All available information on budget execution shall be reported to Congress.

Operational control is carried out only by State authorities in accordance with the Law «On Mandatory Open Reporting of Federal Agencies (Ministries and Departments),» adopted in 1990 [8].

So, we set ourselves the task of providing historical analysis and considering the peculiarities of strengthening the status of the budget in different countries of the world, and we focused on Germany and the United States, which are comparable to Russia in terms of socio-economic development and other indicators, including the federal structure.

In Germany, the concept of the country «s budget appeared only in the Constitution of the Weimar Republic: in the Empire it was replaced by the concept of the state treasury. Basis of the German model of the budget device cooperation between legislative and executive power. One of the main features of model of Germany the principle of alignment of financial opportunities which assumes financial assistance to less developed lands and from the federal center, and from lands with higher level of social and economic development.

The United States model was based on participation in the budget process not only by the legislative and legislative authorities, but also by special analytical centres, the Government and non-governmental organizations. The United States Constitution did not define a budget, but the process of drafting, approving, executing and monitoring was regulated by federal law. A special feature of the country 's federal budget legislation should

probably be considered that Congress did not approve or enact the budget. The authority of this body is to give authority to spend a certain amount of funding for certain purposes.

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Suspension of bank accounts at the initiative of the tax authorities: enforcement nuances

Приостановление операций по счетам в банке по инициативе налоговых органов: нюансы правоприменения

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Annotation. In their work, the authors considered some complex issues related to the decision of the tax authority to suspend the operations of the taxpayer. The authors support their point of view with explanations of the Ministry of Finance of Russia, as well as judicial practice.

Key words: Suspension of operations on accounts, taxpayers, insolvency (bankruptcy), Bank

Аннотация. В своей работе авторами рассмотрены некоторые сложные вопросы, связанные с решением налогового органа о приостановлении операций налогоплательщика. Свою точку зрения авторы подкрепляют разъяснениями Минфина России, а также судебной практикой.

Ключевые слова: приостановление операций по счетам, налогоплательщики, несостоятельность (банкротство), банк

Каждый раз, начиная работу, связанную с налоговыми правоотношениями, задумываемся, о неоднократно поднимаемой дискуссии автономности налогового в России. На наш взгляд, налоговое законодательство впитало в себя, правда, не в полной мере, и гражданские правоотношения, связанные с заключением тех или иных сделок, и также бюджетные правоотношения по вопросу исполнения обязанности по уплате налогов (п. 2 ст. 45 НК РФ).

Рассматривая раздел V «Налоговая декларация и налоговый контроль», удивляешься, сколько перекочевало из УПК РФ терминов и определений. Чего стоит «Участие свидетеля», «Осмотр», «Истребование документов при проведении налоговой проверки», «Выемка документов», «Экспертиза», «Привлечение специалиста для оказания содействия в осу-

ществлении налогового контроля», «Участие переводчика», «Участие понятых». Создается впечатление, что законодатель, усиливая властные полномочия фискальному органу, придает ему, правда, косвенно, некие полномочия, свойственные правоохранительным органам.

Так что автономность налогового права можно отнести исключительно, ссылаясь на статью 2 ГК РФ, в которой сказано, что гражданское законодательство не регулирует финансовые и налоговые отношения, а также на статью 2 НК РФ, декларирующее, что налоговое законодательство не регулирует отношения по установлению и взиманию таможенных платежей.

В своей работе, мы хотим остановиться на некоторых вопросах, связанных с правомочием налоговых органов, принимать решение

о приостановлении операций по счетам налогоплательщика в банке, в которых, с одной стороны, налоговые органы неправильно применили налоговое законодательство, за что пострадал бюджет, а с другой стороны, решение налогового органа должно быть обязательно исполнено, даже если имеется судебный акт.

Приостановление по счетам в банке — отнюдь не редкая в отношении налогоплательщика, не выполняющего требования законодательства о налогах, сборах, страховых взносах, но довольно чувствительная мера со стороны налогового органа. К ней налоговая инспекция прибегает для обеспечения выполнения требования об уплате налога (ст. 76 НК РФ), а также в случае привлечения налогоплательщика к налоговой ответственности (подп. 2 п. 10 ст. 101 НК РФ). Причем, счет должен быть заблокирован только в размере задолженности, указанной в решении (абз. 3 п. 2 ст. 76 НК РФ).

Налогоплательщик, имеющий достаточный остаток на счете, необходимый для погашения недоимки и пени, имеет право ходатайствовать перед налоговым органом об отмене своего решения, которое последний должен рассмотреть в двухдневный срок и принять решение об его отмене (п. 9 ст. 76 НК РФ). Казалось бы, все понятно, как налогоплательщикам, так и для налоговых органов, однако одно судебное решение, по сути стало прецедентным. Своим Постановлением АС Поволжского округа от 06.02.2019 № Ф06—41890/2018 по делу № А55—1118/2018 направил на новое рассмотрение дело ООО «ЛТ-Группа», по которому суд взыскал с ФНС России убытки, причиненные необоснованным решением о приостановлении операций по счетам.

По результатам выездной налоговой проверки (от 30.06.2017 № 14—033/49), налоговым органом у ООО «ЛТ-Группа» была выявлена недоимка, пени и штрафные санкции в размере 6 800 000 руб. Налоговая инспекция 03.07.2017 приняла решение о приостановлении всех расходных операций по банковскому счету налогоплательщику. В результате принятых решений фискального органа, ООО «ЛТ-Группа» не смогла своевременно погашать свои долговые обязательства перед

кредитной организацией ПАО «Банк Урал-Сиб» за просрочку по овердрафту. Санкции со стороны банка составили 182 000 руб., а также перед ОАО «СКБ-банк» в размере 15 000 руб. Общий размер убытков составил 196 774 рублей.

Управление ФНС по Самарской области, рассмотрев жалобу ООО «ЛТ-Группа» на необоснованные претензии со стороны Межрайонной налоговой инспекции по Октябрьскому району города Самары, приняло решение о пересмотре решения налоговой инспекции (05.10.2017 № 03—15/38421@ решение налогового органа от 30.06.2017 № 14—033/49), снизив размер обязательных платежей до 29 000 руб.

Таким образом, если бы налоговый орган качественно провел налоговую проверку, объективно определил налоговую задолженность с учетом пени и санкций, то не было бы необходимости прибегать к применению мер воздействия, предусмотренных статьей 76 НК РФ.

АС Поволжского округа, как кассационная инстанция, фактически встала на сторону налогоплательщика, направив дело на новое рассмотрение, дав указание суду установить, имелись ли достаточные денежные средства на счетах налогоплательщика для погашения кредитных обязательств, было ли поступление денежных средств, учитывая, что решениями налоговых органов приостановлены только расходные операции по счетам в банках для погашения кредитных обязательств (с учетом поступающих на счет в период его блокировки).

Помочь заемщикам в доказательстве, что именно приостановление операций по счету, принятое налоговым органом, не позволила рассчитаться по кредитному договору, также могут банки. Если налогоплательщик представит доказательство того, что с его стороны задолженности по уплате процентов ранее не допускалось, получение кредитных средств являлось обычной хозяйственной деятельностью, у клиента банка (налогоплательщика) хорошая кредитная история, то это может являться серьезным доводом своей правоты в отстаивании с своей позиции в суде.

По аналогичному спору, рассмотренному АС Оренбургской области от 13.03.2019 по делу № А47—11579/2017 налогоплательщик,

в лице ООО «МЕТРО Кэш энд Керри», за неправомерные действия налоговой инспекции, выразившиеся в необоснованном приостановлении операций по банковскому счету, взыскал с Российской Федерации в лице ФНС России за счет средств казны РФ убытков в размере 1 955 258 руб., а также госпошлины — 32 552 руб.

Как установлено материалами дела, налоговой инспекцией Дзержинского района города Оренбурга 02.09.2016 было вынесено решение о приостановлении операций по счетам в банке ООО «МЕТРО Кэш энд Керри», в связи с неисполнением требования от 09.08.2016 г. об уплате налога, пеней, штрафа по налогу на имущество организаций в сумме 3529,96 руб. Обращаем внимание, что на момент вынесения своего решения, задолженности у налогоплательщика перед бюджетом отсутствовала. Однако, налоговый орган только через три дня после своего неправомерного решения, отменил его.

Судом было установлено, что сумма авансового платежа по налогу на имущество за 2 квартал 2016 г. в размере 1 260 707 руб., ООО «МЕТРО Кэш энд Керри» уплатило 01.08.2016 г., т.е. в срок, установленный законодательством. Несмотря на исполнение ООО «МЕТРО Кэш энд Керри» обязанности по уплате авансовых платежей по налогу на имущество организаций налоговым органом было выставлено обществу требование об уплате налога, сбора, пени по состоянию на 09.08.2016 г., а 02.09.2016 приняла решение о приостановлении операций по счетам налогоплательщика.

В силу пункта 2 ст. 103 НК РФ убытки, причиненные неправомерными действиями налоговых органов или их должностных лиц при проведении налогового контроля, подлежат возмещению в полном объеме, включая упущенную выгоду (неполученные доходы).

В своей резолютивной части, суд, принимая решение вполне обосновано сослался на правовую позицию, изложенную в п. 2 Постановления Пленума ВАС РФ от 22.06.2006 N 23, в котором высшие судьи пришли к выводу, «что, рассматривая иски, предъявленные в соответствии со ст. 16, 1069 ГК РФ, судам необходимо иметь в виду, что должником в обязательстве по возмещению вреда по данной категории дел также является публично-

правовое образование, а не его органы либо должностные лица этих органов. Следовательно, при удовлетворении указанных исков в резолютивной части решения суда должно указываться о взыскании денежных средств за счет казны соответствующего публично-правового образования, а не с государственного или муниципального органа».

Это дело должно служить показательным примером того, как за непрофессионализм сотрудников налоговых органов, должен расплачиваться бюджет, и в первую очередь, налогоплательщики.

Считаем нужным остановиться на ситуации, когда банк, руководствуясь решением суда, запрещающее налоговому органу совершать налоговому органу совершать действия по принудительному взысканию налоговой задолженности, возобновил операции по счету налогоплательщика, АО «ЮЛ-1». В своем решении ФНС России от 13.03.2019 № КЧ-4-9/4427@ пришла к выводу, что принятие судом обеспечительных мер, запрещающих налоговому органу совершать действия по принудительному взысканию налоговой задолженности, не отменяет приостановку операций по счетам налогоплательщика. Вполне логично, что обеспечительные меры в качестве приостановления операций по счетам в банке, предусмотренные подп. 2 п. 10 ст. 101 НК и ст. 76 НК РФ являются самостоятельными, имеют свои особенности, и различные основания для отмены таких решений. К аналогичному выводу пришла Судебная коллегия по экономическим спорам ВС РФ в своем Определении от 14.04.2015 № 305-КГ14—5758.

Более четко выразил свою позицию АС Центрального округа в своем Постановлении от 06.02.2019 по делу № А35—846/2018. По мнению суда «приостановка операций по счетам, принятая налоговым органом, не является мерой по принудительному взысканию налога, а только направлена на обеспечение исполнения решения налогового органа о привлечении к налоговой ответственности».

На наш взгляд, кредитные организации обоснованы были привлечены к налоговой ответственности, согласно положений п. 1 ст. 134 НК РФ. Принимая ошибочное решение, они неправильно толковали действующее

законодательство. Дело в том, что только с даты процедуры введения процедуры финансового оздоровления, внешнего управления или конкурсного производства приостановление операций по счетам в банке прекращается в силу п. 1 ст. 126 Федерального закона от 26.10.2002 № 127 «О несостоятельности (банкротстве)» (далее — Закон № 127). Это подтвердил и Пленум ВАС РФ в своем Постановлении от 06.06.2014 № 36 «О некоторых вопросах, связанных с ведением кредитными организациями банковских счетов лиц, находящихся в процедурах банкротства» (Закон № 127 п. 6). Именно, только в взаимосвязи с Законом № 127, приостановление операций по счетам налогоплательщика может быть принято без согласия налогового органа.

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Economic Relations Between the Republic of Korea (South Korea) and the Russian Federation

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Annotation. International trade and economic relations are an integral part of every country. And today, in times of sanctions and restrictions, for Russia, the definition of strategic economic relations is more relevant than ever. And one of such directions can become East Asia. Further, the article discusses the economic relations and trade turnover between the Russian Federation and the Republic of Korea and trade turnover's structure.

Аннотация. Международная торговля и экономические отношения являются неотъемлемой частью каждой страны. И сегодня, во времена санкций и ограничений, для России определение стратегических экономических отношений актуально как никогда. И одно из таких направлений может стать Восточная Азия. Далее в статье рассматриваются экономические отношения и товарооборот между Российской Федерацией и Республикой Корея и его структура.

Key words: export, import, trade turnover, Republic of Korea economic relations

Ключевые слова: экспорт, импорт, товарооборот, Республика Корея экономические отношения

Relations between Russia and South Korea are relatively young. They were established on September 30, 1990, that is, in 2020 it will be 30 years since the establishment of diplomatic relations. However, these relations have experienced both rapid development and crisis. Even now, it is difficult to say unequivocally about this cooperation. Until the early 2000s, there was no rapid development of economic relations. Korean manufacturers imported Korean food and electronic products to Russia and exported ferrous and non-ferrous metals.

However, in the early 2000s, Korea begins a new round of cooperation with Russia. During this period Korea exports products to Russia actively. If you look at the graph (fig. 1), it is possible to see the dynamic growth. South Korea's imports are also increasing (fig. 2, fig. 3):

It is also worth noting that on the part of the Russian Federation, the structure of trade was

mainly of a raw material nature. The share of energy resources in the Russian-Korean trade turnover is about 20%. [2]

However, the global financial crisis is making its changes in economic relations and there is a decline in trade between the two countries. Only in 2009, Korea's exports to Russia fell by 57% and amounted to 4,194,066 thousand dollars. Although in 2010 to 2013 there is again an increase in exports. And in 2014, again there is a decline of 9.1%, and in 2015, Kazakhstan's exports to Russia fell by 53.7%.

If analyze the import of Korea from Russia, in 2009 this score fell by 30.6% compared to 2008 and reached 5 788 759 thousand dollars. Then there is an increase in imports until 2015, and at the end of 2015 it fell by 27.8%. And for two years it was continued to fall.

Below there is a table of South Korea's exports and imports from 2009 to 2018:

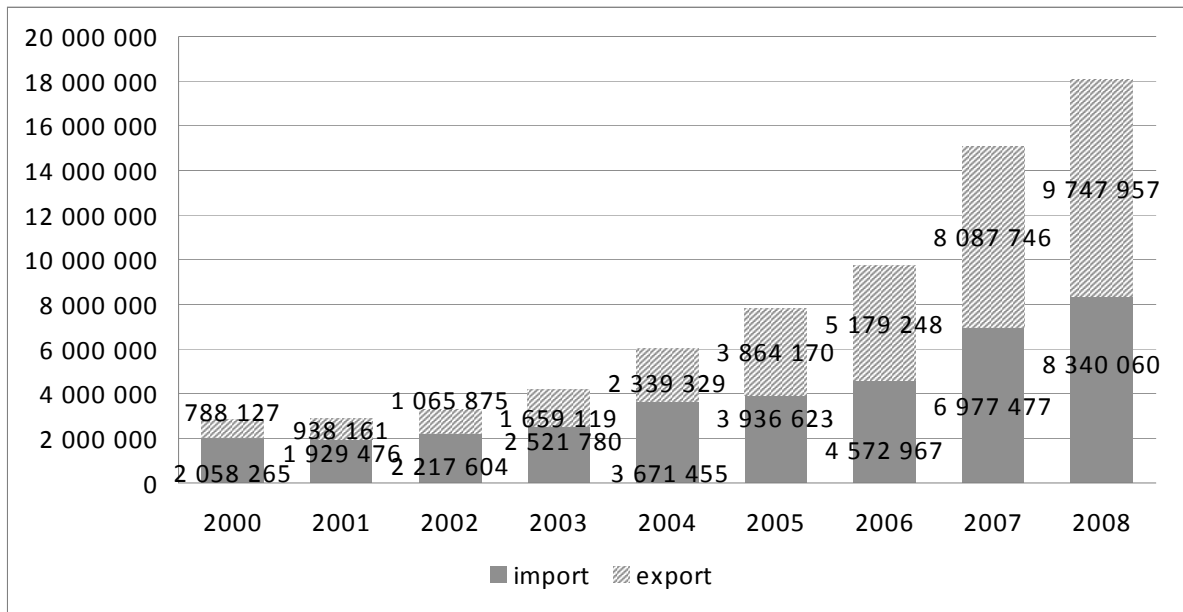


Figure 1. export/import Republic of Korea during 2000—2008y (US\$) [1]

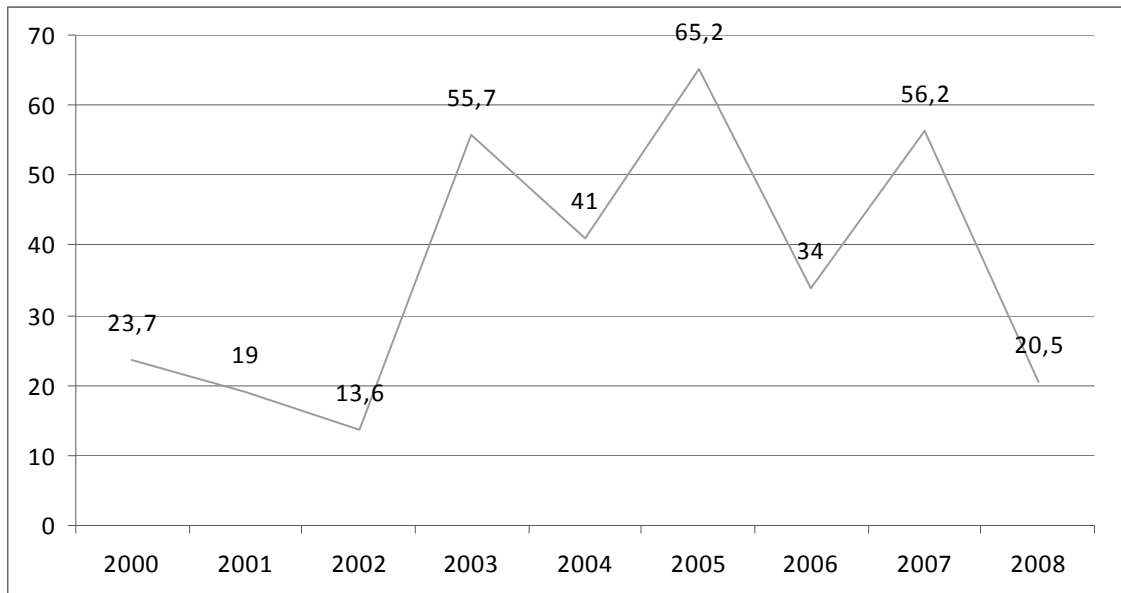


Fig. 2. import's dynamics of Republic of Korea during 2000—2008 (US\$) [1]

As can be seen from the chart, import have always prevailed over export.

However, it is worth considering not only the statistics of the Korean trade organization

(Korean International Trade Association), but also Russian statistics. Below it is a table of trade turnover according to the Federal customs service of Russia:

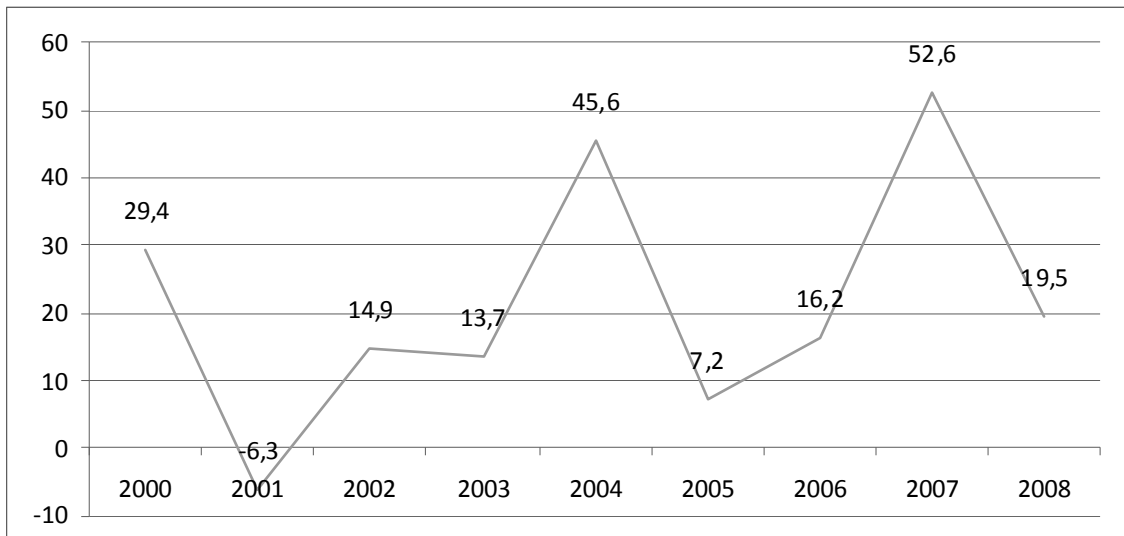


Fig. 3. export's dynamics of Republic of Korea during 2000—2008 (US\$) [1]

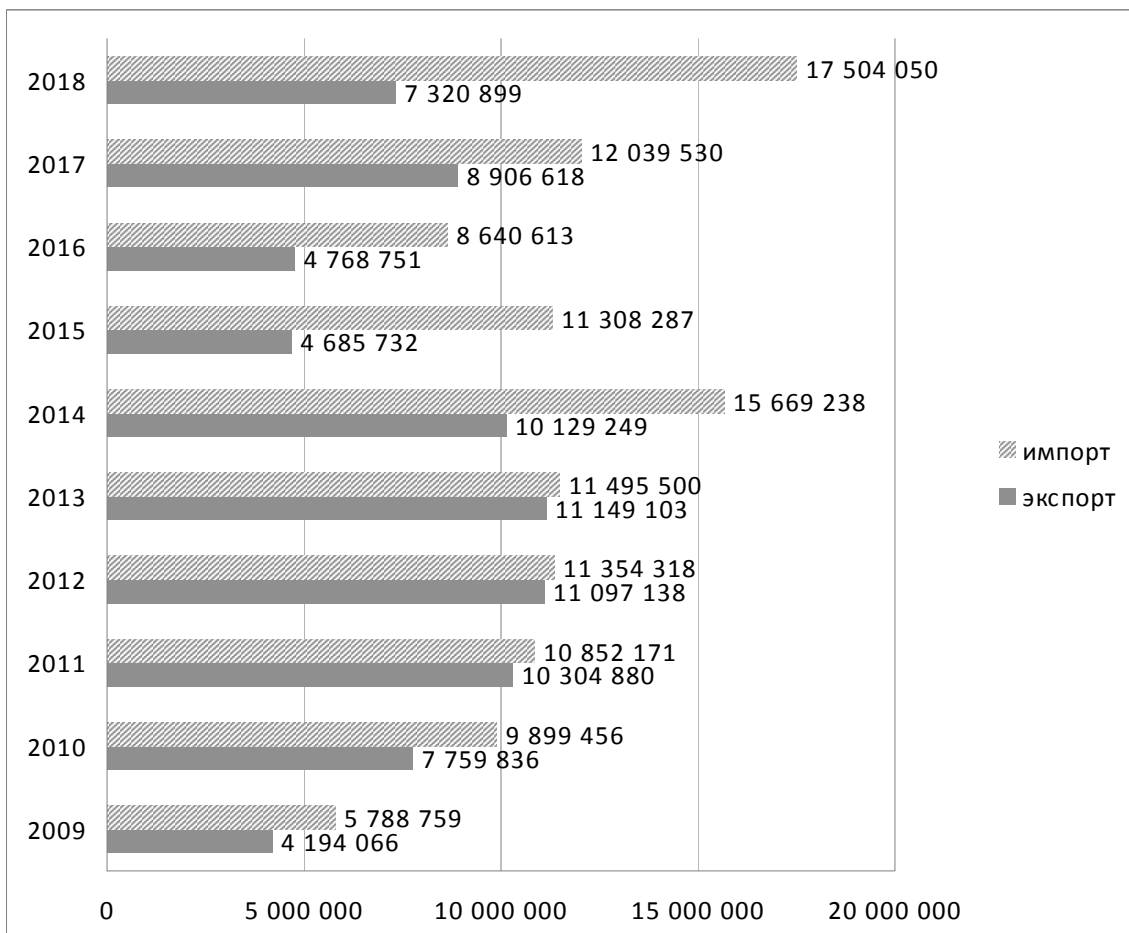


Fig. 4. Change in exports and imports of South Korea in 2009-2018, thousand dollars [1]

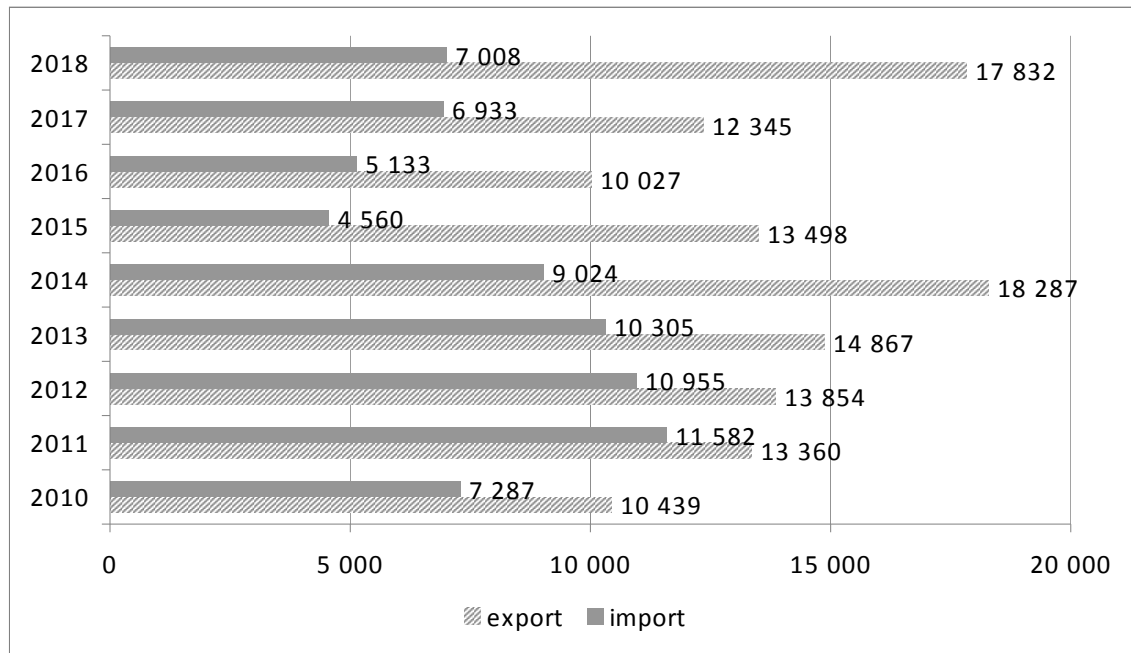


Fig. 5. Changes in exports and imports of the Russian Federation in 2010-2018, million dollars [3]

If compare the data of the Korean trade Association and the Federal customs service of Russia, you can see clear differences. Compare at least, for example, the data for 2017. Korea's export to Russia (i.e., for Russia it is import) amounted to 7,320,899 thousand dollars, according to Russian data the same figure is 6,933,000 thousand dollars (more precisely 6,933,359,245 dollars [4]). That is to say, the difference between the indicators was approximately 357,540 thousand dollars. And Korea's import from Russia (i.e., for Russia it is export) amounted to 17,504,050 thousand dollars, as according to Russian data, the same figure was 12,345,338 thousand dollars. In this situation, the difference is 5,158,712 thousand dollars. What is the reason for such a big difference between Korean and Russian statistics? One reason may be the error in converting the dollar. Despite of the fact that foreign trade is in dollars, the initial value of goods is laid down in the national currency. And the Korean won is a stronger currency compared to the Russian ruble. Therefore, when converted from rubles to dollars, Russian goods lose their value in relation to the dollar.

Structure of trade turnover between the Republic of Korea and the Russian Federation

Next, it is worth considering in more detail the structure of trade between Korea and Russia. Unfortunately, the website of the Federal customs service has data only since 2011.

In 2011, the structure of Russia's exports to South Korea was as follows:

As can be seen from the chart, mineral products occupy a greater share. It includes mineral fuel, oil and products of their distillation, bituminous substances, and mineral waxes.

The structure of imports, in turn, Russia from the Republic of Korea had the following form:

As can be seen from the chart, machines, equipment and vehicles occupy a greater share. This section includes land vehicles, ships, boats and floating structures, electrical machinery and equipment, sound recording and sound reproduction equipment.

The structure of Russia's exports and imports in 2012 was as follows:

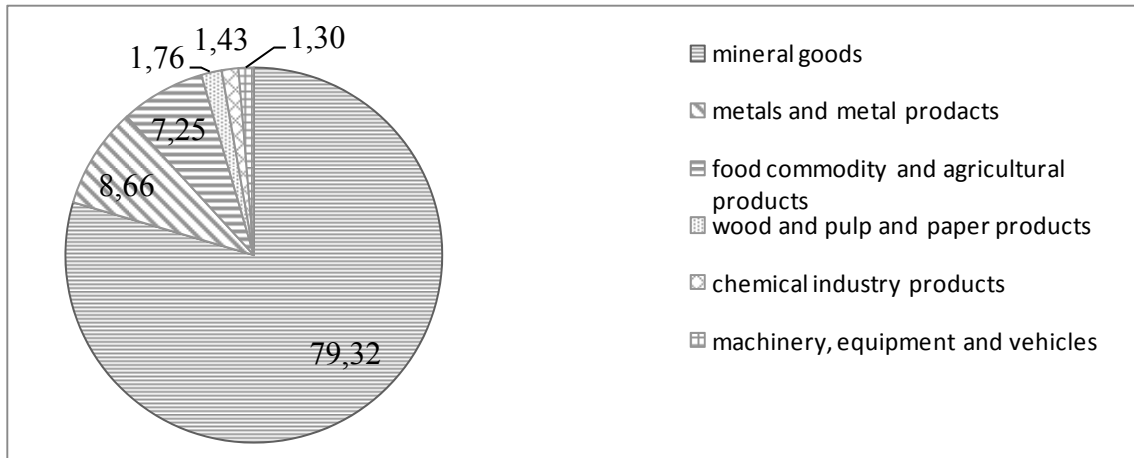


Fig. 6. Structure of Russian exports to the Republic of Korea in 2011, the main share of deliveries in the total volume of deliveries, % [5]

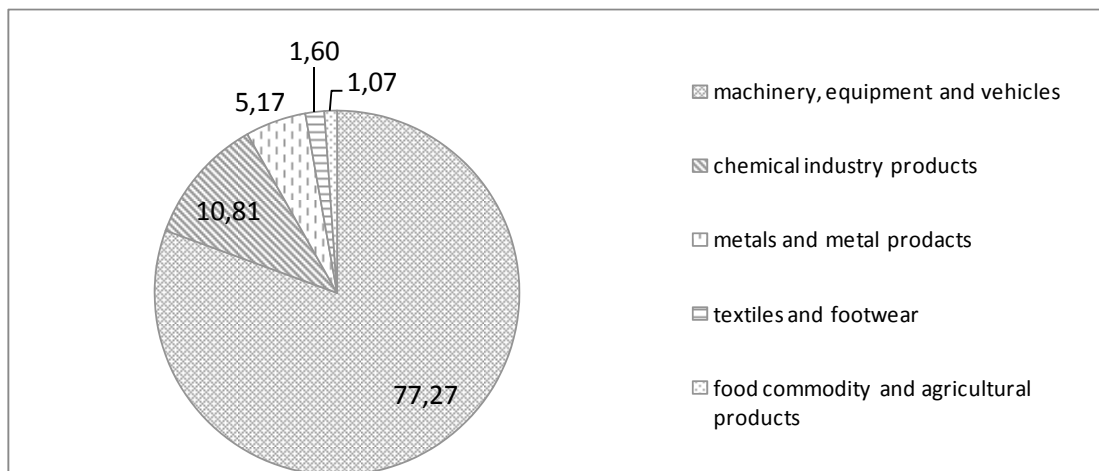


Fig. 7. Structure of Russian imports from the Republic of Korea in 2011, the main share of deliveries in the total volume of deliveries, % [6]

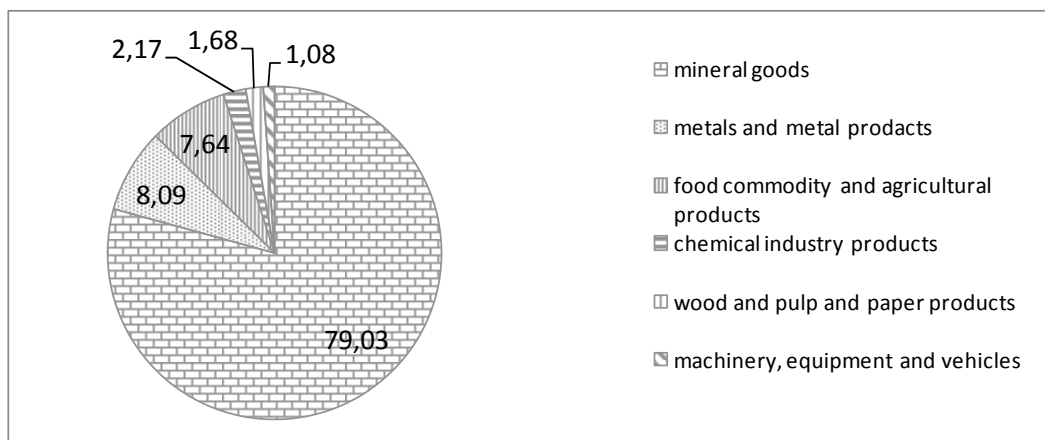


Fig. 8. Structure of Russian exports to the Republic of Korea in 2012, the main share of deliveries in the total volume of deliveries, % [6]

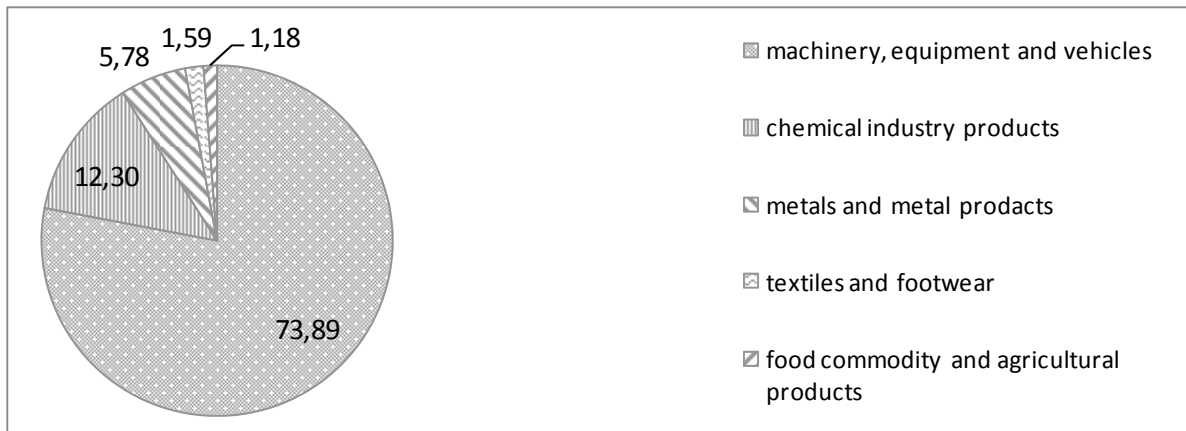


Fig. 9. Structure of Russian imports from the Republic of Korea in 2012, the main share of deliveries in the total volume of deliveries, % [6]

As can be seen from the chart, oil products remain the preferential exported goods to Korea, but machinery, equipment and vehicles are the most imported from South Korea.

However, now it is worth considering the structure of trade turnover for 2017 and 2018 and analyze whether anything has changed over the past 7 years.

The structure of Russia's exports to the Republic of Korea in 2017 the main share of deliveries fell on the following types of goods:

And in the structure of Russia's imports from the Republic of Korea in 2017 the main share of deliveries fell on the following types of goods:

Now consider the structure of imports and exports of Russia in 2018:

As can be seen from the graphs, the volume of exports of mineral products increased in 2018 compared to 2017 by 9.43%. And in relation to the indicator for 2011 increased by 3.52%. It is also worth noting that there was a reduction in the supply of metals and metal products by 5.02%, but the supply of food products and agricultural raw materials increased by 1.64%.

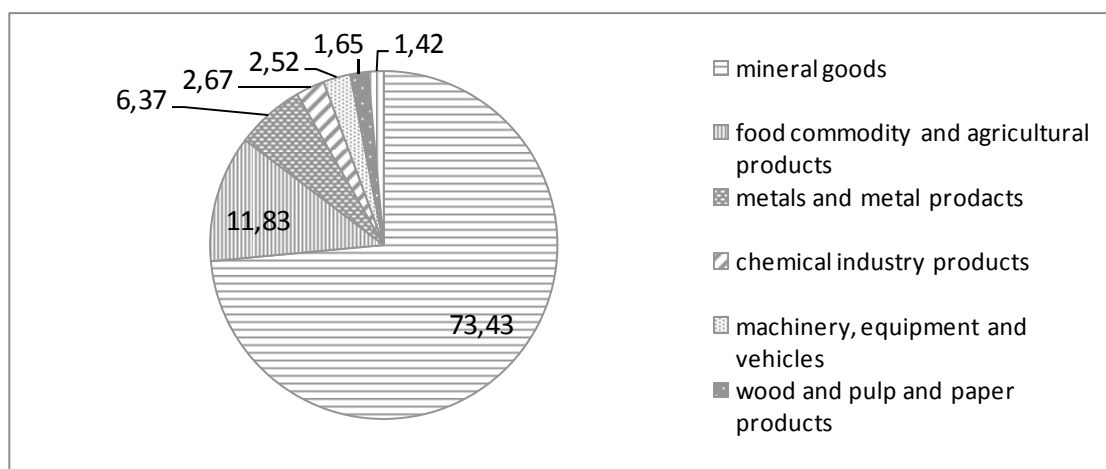


Fig. 10. The structure of Russia's exports to Korea in 2017, a greater share of products in the total volume, % [7]

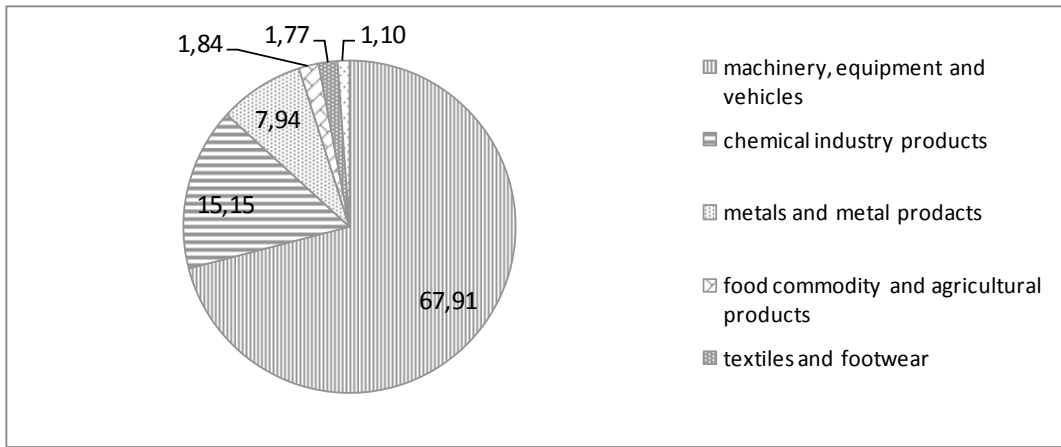


Fig. 11. The structure of Russia's imports from Korea in 2017, a greater share of products in the total volume, % [7]

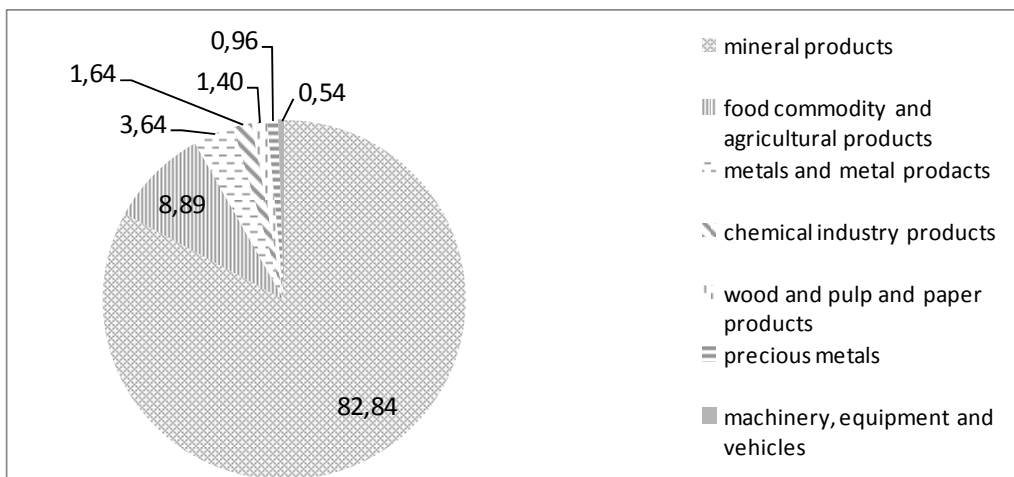


Fig. 12. The structure of Russia's exports to Korea in 2018, a greater share of products in total, % [8]

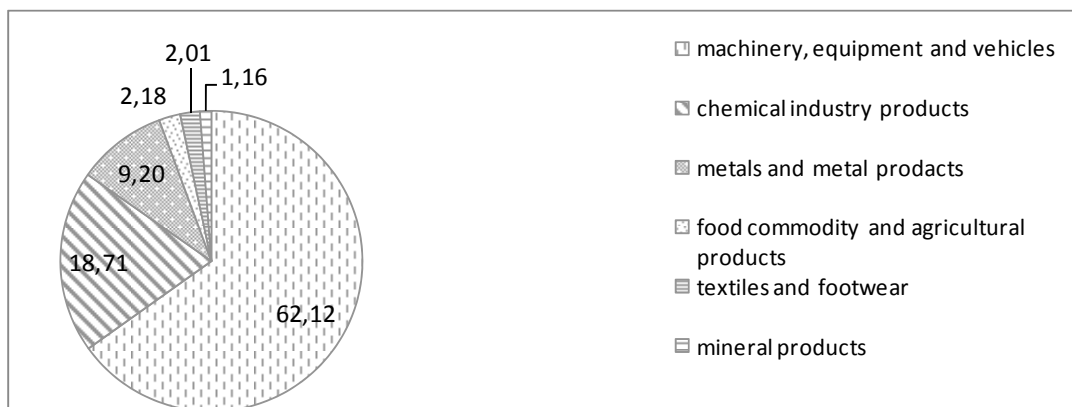


Fig. 13. The structure of Russia's imports from Kazakhstan in 2018, a greater share of products in the total volume, % [8]

There have also been changes in the structure of imports. For example, purchases of machinery, equipment and vehicles decreased by 15.15%. But, at the same time, the supply of chemical products from Korea increased by 7.9% and metal and metal products by 4.03%.

The main aspects of economic relations between Russia and Korea

It is also worth considering the main aspects that covered the relations between Russia and South Korea. First of all, it should be noted that on January 1, 2014, the agreement signed between Russian President Vladimir Putin and Korean President (currently ex-President) Park Geun-Hye on the abolition of the visa regime between the two countries came into force. According to this agreement, citizens of the two countries have the right to stay in the territory of the other state without a visa for 90 days. This agreement immediately increased the tourist flow several times.

In addition, the current President of Korea Moon Jae-In in 2017 at the Eastern economic forum proposed to Vladimir Putin to establish economic relations in 9 directions:

1. Fish industry
2. Agriculture
3. Electroenergetics
4. Railway
5. Northern sea route
6. Gas
7. Shipbuilding
8. Ports
9. Working group

President Moon Jae-In called them «9 bridges». Then, «in 2018, a plenary meeting of the intergovernmental Russian-Korean joint Commission on economic, scientific and technical cooperation was held in Seoul, co-chaired by Deputy Prime Minister-Plenipotentiary representative of the President of the Russian Federation in the far Eastern Federal district Yuri Trutnev and Vice Prime Minister, Minister of planning and Finance of the Republic of Korea Mr. Kim Dong — Yong». [9] They discussed a more detailed plan for the implementation of the «9 bridges» project.

Conclusion

Thus, the first decade after the establishment of diplomatic relations can be called a decade of recognition and habituation. Without knowledge of the Korean mentality, for Russians it is difficult to understand the thinking of Koreans, and this leads to misunderstandings in business. Also it is for Koreans. Therefore, for good cooperation and further growth, it is necessary to study the features of the cultures of both countries. Moreover, Korea and Russia have great potential for the active development of economic relations. After all, many ethnic Koreans live in Russia.

Also, today's sanctions from the West may finally shake up Russian business and change the political course in the direction of Asia. As can be seen from the statistics, the trade turnover between the two countries is increasing every year. Only for the 1st quarter of 2019, the trade turnover of Russia with South Korea amounted to 6,228,103,656 US dollars, an increase of 48.22% compared to the same period in 2018.

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Instruments for the Impact of Public Sector Finance on Macroeconomic Sustainability, Reducing Social Inequality and Poverty

Инструменты влияния финансов общественного сектора на макроэкономическую устойчивость, сокращение социального неравенства и бедности

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Annotation. This article has analyzed the effect of the influence of government spending on the economy, as well as methods to reduce government spending, which were put forward by one of the most famous economists of the 20th century M. Friedman. The budget is the main tool by which governments collect resources from the economy in an enough and appropriate form and the main task is to use these resources efficiently and effectively.

Аннотация. Макроэкономическая стабильность является фундаментальной основой устойчивого экономического роста. Связь между экономическим ростом и неравенством уже давно является важным вопросом для экономистов. Существует ряд причин, по которым неравенство может нанести ущерб экономическим показателям страны. На микроэкономическом уровне неравенство увеличивает нездоровье и расходы на здравоохранение и снижает успеваемость бедных. Эти два фактора приводят к снижению производительного потенциала рабочей силы. На макроэкономическом уровне неравенство может стать тормозом роста и привести к нестабильности.

Key words: social and economic inequality, financial instruments, poverty level

Ключевые слова: социально — экономическое неравенство, финансовые инструменты, уровень бедности

Public sector finance is widely used as a tool for regulating socio-economic processes. The main subject of stabilization and coordination is the state. At the moment, the need for state regulation of the economy is recognized by all, although the measure and methods of state intervention in economic activity are taken in different ways.

The need for government regulation or intervention may be associated with «market failures,» but most authors also argue that there are «state or government failures,» that is, cases where the state cannot guarantee the efficient distribution and consumption of public resources. An example of this is bureaucracy.

There is quite a wide range of financial regulation methods, or the influence of public

authorities on the financial situation of the population, they comprised the IT tax policies (tax incentives, which include various tax deductions and reduce the tax base, social benefits, reduced th or zero- th bet VAT on products and essentials).

In his works, Adam Smith considered the basics of the state tax policy. In his opinion, taxes should be levied in proportion to the income, strengths and capabilities of citizens. And also, according to its principle of convenience of taxation, each tax should be paid at the most appropriate time and in the form appropriate to the interests of taxpayers. In my opinion, this creates a favorable climate on the part of the population for the timely and full payment of taxes.

Continuing the list of instruments to influence public finance sector, I would like to touch upon the fiscal policy, whose task is to: increase the rate of economic growth of the population, addressing long-term budget planning and so on. Do not forget about the Budget «s proportion of s: high population stratification by level of earnings, which in turn, minimizes the motivation and commitment of a large number of people to work, and it can cause additional social risks.

The main functions of the modern state include ensuring the maintenance of economic growth at the current level of inflation and employment, including the most fair and correct distribution of income to the population, modernization of the tax system with a focus on a more equitable distribution of national income. The first two functions were formulated by R. Musgrave in the middle of the 20th century. Richard Musgrave was an American economist of German descent («Theory of state and municipal finance, a continuation of Keynesian theory»).

I would like to highlight the views of economic thinkers who have made a great contribution to the study of the causes of poverty and social stratification and their point of view on state intervention in the socio-economic problems of the population.

If we turn to Keynesian theory, then, in turn, J. Keynes, identified methods of economic regulation, which were aimed at reducing economic downturns. Firstly, these are the methods of budget policy, as well as fiscal policy instruments with the aim of balancing the budget deficit, adjusting tax rates; financing government spending. According to neo-Keynesian theory, economic growth is the main principle for solving most socio-economic problems. J. Keynes was convinced that the economic system could not self-regulate and therefore laid the main emphasis on the economic equilibrium.

The intervention of the state in the socio-economic development of the population, J.S. Mill, linked with the idea of forming the most perfect social system, reforming capitalism. He supported the point of view of Adam Smith on the state»s non-interference in the economy, but believed that the state should contribute to the development of science and the creation of working conditions in which there was no mutual subordination, that is, he connected the improvement

of the social status of the population with technological progress, the promotion of educational and moral — moral level of workers.

U of view, neoliberalism achievement of social injustice is only possible with the free market and unrestricted competition. The role of budget and tax regulation is completely minimized, everything is based on monetary emission.

In my opinion, today only the state can act as the only and main assistant in terms of ensuring increased economic growth. If we take the Russian economy as an example, we can come to the following thesis. The Russian economy is currently in stagflation, it is growing, but slowly, but the opposite question may arise, why the number of poor is 21 million, and real household incomes are 10 % lower than in 2014. The answer can only be that the economy is growing as a whole, that is, it is growing, but «not for everyone.» Speaking of inequality is easy to believe that the world's resources are finite, if somewhere at babilon — so where -That subtract GSI; the rich get rich — it means the poor get poorer. This approach is rooted in centuries, even Thomas Malthus spoke of a trap into which mankind will inevitably fall, faced with overpopulation and scarcity. With regard to limited resources, such as land, this is indeed true, because T. Malthus was worried about the lack of land, if resources are finite, is it really good that they are concentrated in the hands of one percent of the population? However, no trap actually happened; instead, an industrial revolution took place in the 19th century, spawning technologies capable of supporting the growing population of the planet.

Poverty as a socio-economic phenomenon is inherent in any society and is a wide problem. Throughout the formation of our state, a huge number of reforms took place, which in one way or another influenced the social status of the population. That is why it has been the subject of research from the earliest periods of time.

The philosopher from Ancient Greece — Plato, believed that the population in any state is divided into two parts: the first part includes the poor, the other — the rich, they live together, however, they plot against each other.

Aristotle, unlike his teacher Plato, divides the population into three parts: the very poor, the middle class and the very rich. In his opinion, the state should first of all think about a very poor

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part of the population, since poverty breeds lawlessness.

A. Smith, in his scientific work «A Study on the Nature and Cause of the Wealth of Nations», emphasized that in the early stages of the formation of social inequality, a society is formed that «allows a very large inequality of conditions, and there is no other period in which wealth gives great power to who owns it» [1, p. 251]

Adam Smith believed that the state should not interfere in the economy.

I would also like to highlight the views of the English scientist and economist T. Malthus. According to his work, The Essay on the Population Law, the poor are to blame for their situation, and

the state only aggravates the situation by helping them. He also approved of the number of the poor only in the district of the layer at a time when England adopted laws on the poor.

A similar point of view was J. Bentham, he said that the state should not bear any responsibility for the poor.

And the representative of sociology, G. Spencer, generally believed that poverty is a personal problem rather than a social phenomenon.

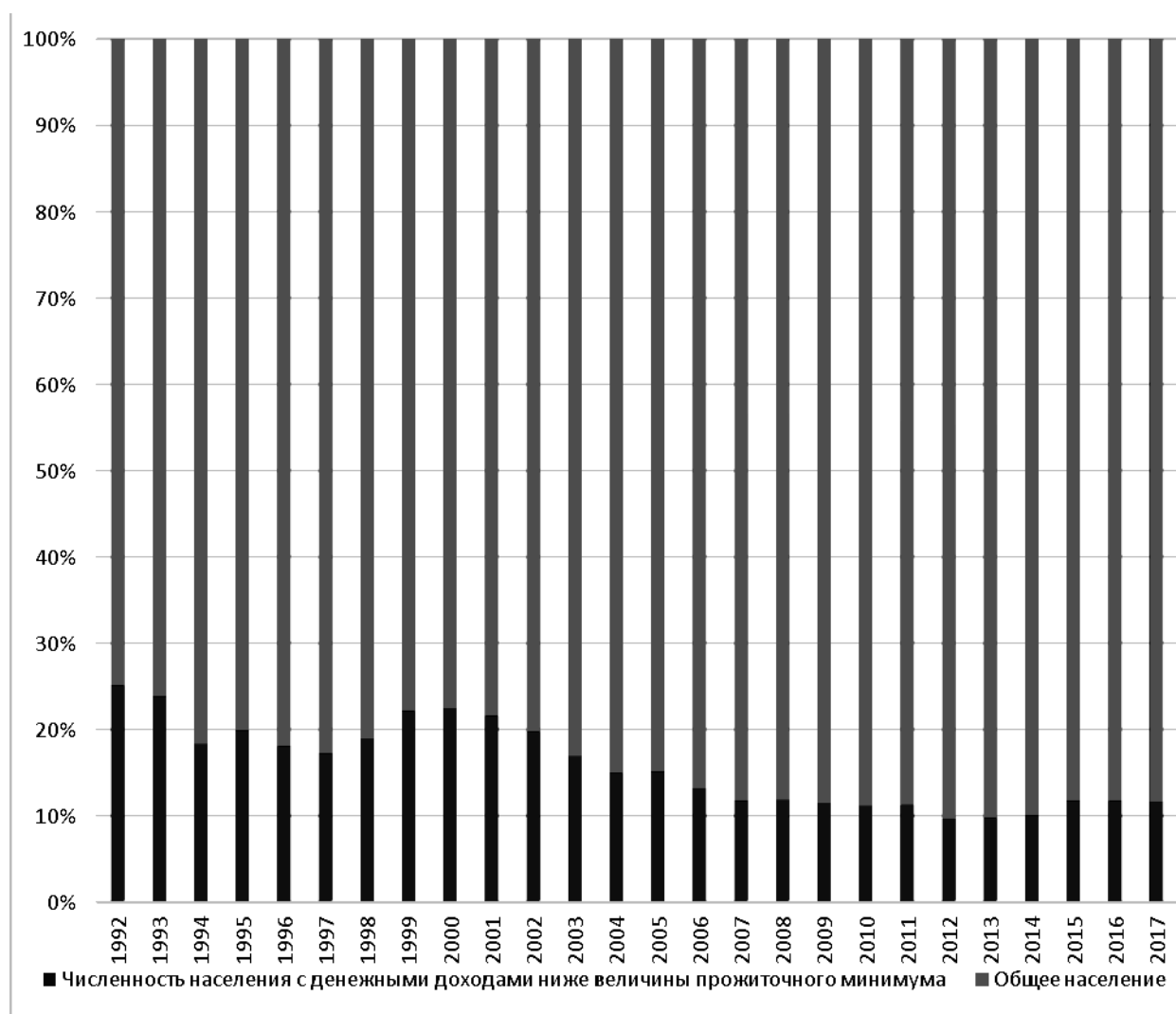
Wages at the cost of living are the line between poverty and poverty.

The following is a table with the ratio of population to income below the subsistence level.

Updated 07.08.2019

Number of population with monetary income below the significance of the living minimum and deficiency of money income

YEAR	<i>The population with cash incomes below the subsistence level</i>	<i>The cost of living¹⁾ rubles per month; until 1998 — thousand rubles</i>	<i>Total population</i>	<i>Change (+ -)</i>
	<i>million</i>			
1992	49,3	1,9	147,2	
1993	46,1	20,6	147,3	-3,2
1994	32,9	86,6	146,9	-13,2
1995	36,5	264,1	147,2	3,6
1996	32,5	369,4	147,1	-4
1997	30,5	411,2	146,6	-2
1998	34,3	493,3	146,6	3,8
1999	41,6	907,8	146,5	7,3
2000	42,3	1210	145,9	0,7
2001	40	1500	145,5	-2,3
2002	35,6	1808	144,7	-4,4
2003	29,3	2112	144,3	-6,3
2004	25,2	2376	143,2	-4,1
2005	25,4	3018	142,7	0,2
2006	21,6	3422	142,1	-3,8
2007	18,8	3847	141,4	-2,8
2008	nineteen	4593	141,8	0,2
2009	18,4	5153	141,5	-0,6
2010	17,7	5688	141,6	-0,7
2011	17,9	6369	140,9	0,2
2012	15,4	6510	143,9	-2,5
2013	15,5	7306	143,5	0,1
2014	16,1	8050	143,8	0,6
2015	19,5	9701	146,6	3,4
2016	19,5	9828	146,6	0
2017	19,4	10088	147	-0,1
2018 ²⁾	18,9	10287	146,5	-0,5

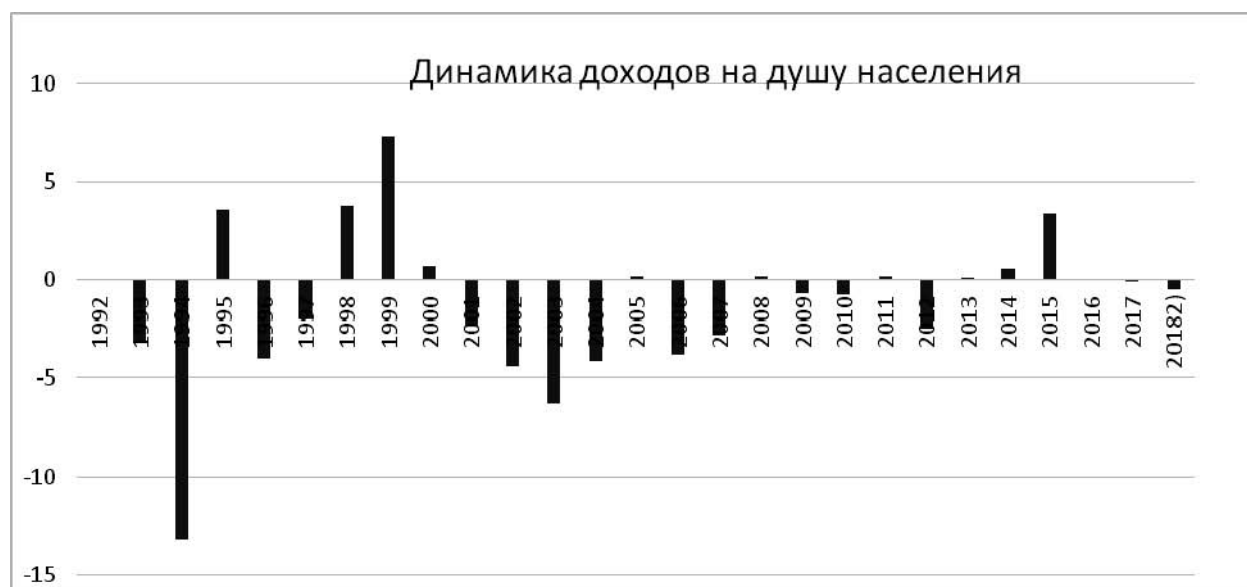


This graph shows the number of people below the value of the subsistence minimum in the general population. The cost of living is determined on the basis of the cost of the consumer basket, mandatory payments and fees, including utilities.

If we compare the population in terms of income from 1992 to today, we can notice significant changes for the better, but do not forget that as a result of Russia's transition to a market economy in the 90s, economic growth sharply decreased, unemployment increased, the population decreased due to worsening living conditions and, accordingly, the income level of the population in the economy decreased.

Based on the graph on the dynamics of per capita incomes, it can be noted that the maximum decline in economic growth occurred in 1994 at the time of the currency crisis, when the government adopted a somewhat new method of macroeconomic stabilization. The maximum economic growth according to the schedule came in 1999, when the total production in the private sector was 70% of GDP compared with the pre-reform period, which was only 5%.

Over the past ten years, there has been an increase in the cost of living based on which the minimum wage is established, and the federal budget is being formed.



Also, can be identified in 2015, where there is a tendency to increase the proportion of the population with incomes below the subsistence minimum up to 20.1 million people, it is said, that it was necessary intervention instruments of government support and regulation of macroeconomic indicators.

Maintaining macroeconomic stability is a prerequisite for sustainable development. The overall objective of macroeconomic policies is to promote economic and social well-being in an equitable and sustainable manner.

Based on the foregoing, it was revealed that for Russia the problem of inequality is no more relevant than for other developed countries and this may be due to the fact that in many issues we simply feel an objective lack of statistical information. Despite the optimism in relation to inequality profess some economists (Michael Spence, Daron Acemoglu, Francois Bourguignon), all — still the problem of inequality in humans causes severe confusion or bewilderment. According to the British Oxfam, the state of the 85 richest people on the planet is equivalent to the state of 3.5 billion of the poorest inhabitants of the earth, and this is an indicative figure.

The more inequality is, the more serious problems can be (life expectancy, drug addiction, mental disorders, social capital, educational level, crime, etc.)

If we talk about social policy, one way or another, it has an impact on the development of the public sector. World experience shows that where there is an open transparent budgeting system, there is the confidence of the population in the system of public authorities. The main message is that the state needs to provide tighter control over targeted budgeting to build strong trusting relationships with the population, and the progressive taxation scale could serve as the main development prospect, and no matter how trite it may sound, but the issue of corruption components also is of no small importance.

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The Views of R. Musgrave on the Essence of State and Municipal Finances, their Reflection in the Budget Legislation of the Russian Federation

Взгляды Р. Масгрейва на сущность государственных и муниципальных финансов, их отражение в бюджетном законодательстве Российской Федерации» Федерации

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Annotation. The article shows the main views of the classic of public finance, Richard Musgrave, on the essence of state and municipal finances are examined and analyzed. The author's vision of the application of Richard Musgrave's ideas in the framework of improving the state finances of the Russian Federation is reflected, the shortcomings of the current system and potential growth areas are highlighted. The article concludes with a discussion of the effectiveness of existing financial science, and also the prospects for its development are identified.

Key words: state (municipal) finance, public finance, public finance, budget legislation, financial science, Richard Musgrave

Аннотация. В данной работе рассмотрены и проанализированы основные взгляды классика общественных финансов Ричарда Масгрейва на сущность государственных и муниципальных финансов. Отражено авторское видение применения идей Ричарда Масгрейва в рамках совершенствования государственных финансов Российской Федерации, обозначены недостатки действующей системы и потенциальные зоны роста. Сделан вывод об эффективности действующей финансовой науки, а также выявлены перспективы её развития.

Ключевые слова: государственные (муниципальные финансы), общественные финансы, публичные финансы, бюджетное законодательство, финансовая наука, Ричард Масгрейв

The question of determining the essence of finance and the concept as a whole arose from the inception of financial relations and remains relevant in our days. The question is key and system-forming; it can be called the foundation for the formation of all areas of study of financial science.

Historically, the emergence of finance associated with the emergence of the state and the development of commodity-money relations. Finances were an instrument to satisfy the state's needs for resources ensuring its activities [2, 184 p.]. It is this parallel development of finances and the state that has become an aid for identify-

ing finances precisely with the finances of the state, the formation of state revenues and expenditures, which has been assigned to them for a rather long period of time, up to the 19th century. This interpretation, over time, has ceased to be relevant and finances are no longer considered in such an exceptionally narrow interpretation as public finance.

Finance, having traveled a long development path, has now begun to be applied to other economic entities, such as banks and corporations. The evolution of approaches to the definition of the concept of finance can be represented in the form of the following scheme (Fig. 1)

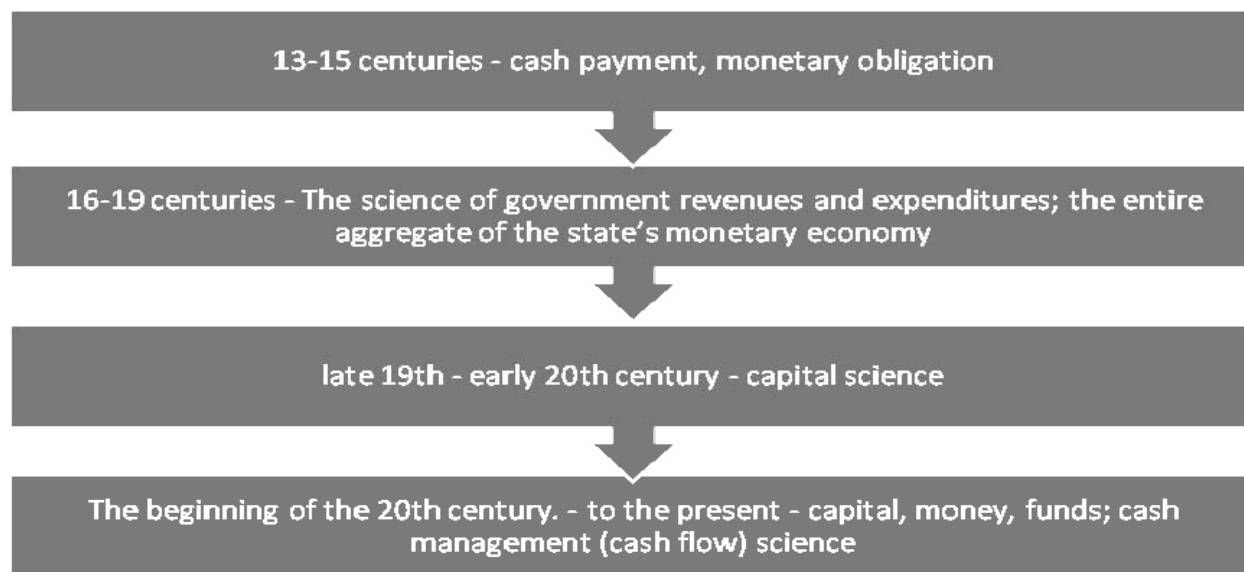


Fig. 1. The evolution of approaches to the interpretation of finance

More than 20 years have passed by now from the moment Russia switched to a market model of the economy. But has a financial theory been formed and formed at the moment that takes into account new features of the current business environment? In Soviet times, such a thing as market relations was absent and more than was unacceptable and went against the current system.

The dominant place, or more correctly even the only one, was occupied by state finances. But can we equate the concepts of state finances of the Soviet era with state finances of modern Russia? The question is controversial and requires a more detailed study. And the question arises, relevant here and now, can we so easily shift the theoretical legacy of Soviet financial science onto the new tracks of the capitalist path?

In the most logical way, in search of an answer to this question, turn to foreign literature. And it is here that we come across a fundamental difference in the approach to the definition of the very concept of finance. While domestic authors delve into the issue of the essence of finance as an economic category, identify distinctive features, functions, foreign authors consider finance as an applied economic tool, rather than an abstract concept.

Another formal distinction between the domestic and Western approaches is the name. In Western literature we are talking about public (public) finance, in domestic — about state (municipal) finance.

The stages of development of financial science in Russia and in the West as a whole coincide until the Soviet period. Then the directions are strongly divided due to the significant differences between capitalism and socialism. But what happens in 1991? The entire system, operating for about 70 years, is undergoing tremendous changes. It is impossible not to note the complexity of the historical course of events through which our country has passed, including with regard to the development of finance. This topic remains relevant, Russia is at a crossroads and still does not have an even strategy for the development of the state. On the one hand, we are building market capitalist relations and the most logical way in this case is to act on the basis of the experience of capitalist countries. On the other hand — the Soviet past, large territories and severe climatic conditions, a raw material economy, the underdevelopment of a significant share of the regions, and mentality. A logical question arises: can we shift the successful experience of the West to Russian reality? Is this policy effective?

To find answers to these questions, it is advisable to study the basic tenets of the development of state (municipal) finance offered by Western concepts and analyze their application on Russian reality through the prism of budget legislation.

The most authoritative opinion in the field of public finance development from representatives

of the western school is Richard Musgrave. His work «Public Finance: Theory and Practice» is, according to experts, the first authoritative work in this area. In his writings, R. Musgrave laid the foundation for public finance, on which public finance around the world is now built. R. Musgrave defined such concepts as the state budget, fiscal policy, government spending, and also determined the impact of public finances on economic growth, inflation and the state of the labor market [4, p. 83—85]

The contribution of Richard Musgrave to the study of economic science, and in particular to the study of public finance, cannot be overestimated. It was R. Musgrave, in his works, who described the principle of budget federalism, which was reflected not only in the history of financial thought, but also in the current Russian legislation. The works of the classic of public finance describe in detail the basic principles that serve as the foundation of the current legislation in Russia.

The key difference between the Western approach and the domestic one, pronounced in most of the work of Richard Musgrave, and in particular in his fundamental work «Public Finances: Theory and Practice», is the paradigm of perception of the essence of state (municipal) finance. So Richard Musgrave states: «Political processes play a key role in making budget decisions, so the study of the state budget goes far beyond economics in the narrow sense of the word and affects the field of political science and philosophy.» At the same time, domestic scientific literature in the field of public finance in most cases comes down to a description of the budgets of the budget system of the Russian Federation on the basis of legislation. Presumably, the origins of this approach to learning come from the state educational standard of higher professional education.

Thus, Richard Musgrave in his work «Public Finances: Theory and Practice» singled out public finances as an object of study. But his approach to the definition of the essence of this concept varies significantly with

Budget federalism is based on three postulates:

1. Separation of powers between federal and regional authorities in part of the state, on the basis of the leadership of the federal level;

2. The distribution of incoming financial resources between the federal, regional and local budgets, taking into account the sources of receipt and expenditure of budgetary funds in order to meet the needs of relevant levels;

3. Creation of a system of inter-budget transfers on the basis of which the federal level «helps» the regional and local.

It was the research of Richard Musgrave that made it possible to construct a traditional understanding of the budget structure, the distribution of functional powers between participants in the budget process, and the distribution of fiscal instruments by power level.

One of the key points reflected in the work of Richard Musgrave is the conclusion that the powers of macroeconomic regulation should be concentrated at the national (central) level [5, p. 716]

It should be noted that all of the above postulates, deduced in his works by Richard Musgrave, are currently reflected in the current budget legislation. But again the question arises, is it possible

The main problem for Russia now is the organization of financial relations «center-subject», due to the large territories of the country, the multinational population, a significant difference in the welfare of individual regions. This problem is characteristic not only for our country and arose a long time ago, yet Montesquieu said: «If small republics die from an external enemy, then large ones from an internal ulcer» [6, 184].

At present, Russia faces many problems: inequality of budgetary provision, deficit of regional budgets, complicated inter-budgetary relations, slowness of the budget system, inefficiency of state programs. At the same time, it is also impossible to name a certain factor restraining the development of state (municipal) finances in Russia. The causes of the problems are complex, therefore their solution should also be comprehensive.

In view of what, within the framework of this work, it is proposed to integrate Musgrave's views into an approach to solving existing problems in the field of public finance.

In my opinion, at the moment, Russia lacks a «scale of thinking». Studying the works of the classic of public finance and building on the basis of not only budget legislation, but a certain type of thinking, could multiply the positive effect of decisions made in the field of public finance.

The most interesting conclusion that can be drawn from the work of Richard Musgrave is that they are empirical and applicable to the management of financial resources in the framework of state administration, which is why these scientific works are used by many authoritative countries, and their author is recognized as a classic of public finance.

Russia, in turn, will be able to achieve significant success if it can change its mindset. Undoubtedly, these transformations are impossible overnight, but if you embark on this path now, in ten years it is possible to achieve tremendous results.

First of all, it is advisable to pay attention to the «reunion» of practice and science. If scientific institutions can provide both the private and public sectors with serious empirical research, this will achieve a synergistic effect, in which the effectiveness of the interaction of all economic entities will increase significantly.

It is also advisable to integrate into the educational standards the study of foreign experience in a larger volume than it currently is. Carrying out comparative characteristics, analysis of foreign experience will allow young specialists to form a «generation of large-scale views», creatively thinking and making innovative effective solutions.

In terms of state (municipal) finance, within the framework of the topic under study, it is difficult to offer sound ideas for transformations; for this, additional studies are necessary. But it can be stated unequivocally that so far Russia has achieved significant results in terms of building a budget system, and the existing problems and shortcomings of this system are natural processes that our country must go through to begin with.

Attention should be paid to the application of market mechanisms in the field of public finance. Russia has already embarked on this path, but there are still many areas of public finance that are so isolated and removed from the real sector of the economy that they may cast doubt on their effectiveness within the framework of a market economy.

Working with the works of a classic of public finance, the most authoritative opinion in the topic under study is an incredible experience that allows you to expand the horizons of knowledge and determine the direction of development of finance both in the short and long term.

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Relevance of f. NITTI'S Views on the State as a Natural Form of Social Cooperation in Modern Conditions

Актуальность взглядов ф. НИТТИ на государство
как естественную форму социальной кооперации
в современных условиях

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Для цитирования: А.А. Лапаев. Актуальность взглядов ф. НИТТИ на государство как естественную форму социальной кооперации в современных условиях. *Мировая экономика: проблемы безопасности.* 4/2019. С. 92—97.

Annotation. Modern society imposes on the state to ensure the lives of citizens and responsibility for the effective organization of the economy of the country, to meet social needs and to neutralize the negative impact of modern market factors. This study is aimed at confirming and justifying the role of the modern state in accordance with Nitti's views, through the consideration of modern functions and tasks of the state, as well as through the impact of its actions on society.

Аннотация. Современное общество возлагает на государство обеспечение жизни граждан и ответственность за эффективную организацию хозяйства страны, удовлетворение общественных потребностей и нивелировать негативное воздействие современных рыночных факторов. Данное исследование направленно на подтверждение и обоснование роли современного государства в соответствии с взглядами Нитти, через рассмотрение современных функций и задач государства, а также через влияние его действий на общество.

Key words: society, needs, state

Ключевые слова: общество, потребности, государство

Francesco Nitti in his work «the basic principles of financial science» shows the essence of the state as a certain stage of development of society, which by virtue of natural socio-evolutionary processes is transformed from the most simple public associations in a more complex cooperative form, which has a clear structure, laws, management apparatus and, most importantly, expressing and supporting the interests of citizens.

According to Nitti, the state provides further development for the individual and society through the provision of special services, which he called «socially indivisible goods», the payment for the provision of which are taxes, since these services are indivisible and it is impossible to

impose duties on individual citizens. In modern science, such goods are called «public goods», which have the principles of non-exclusivity and non-competitiveness, that is, these goods are available and used by everyone.

Initially primitive public authorities: elders, leaders, Assembly warriors kind of, tribe; popular Assembly, — were are needed for unification efforts all members communities, kind of, tribe in brutal struggle for existence, that facilitated personal, kinship ties all Commons, their collective labor and equalizing distribution. The authorities performed such General tasks as were important and necessary for each member of society: distribution of food among the tribesmen,

settlement of disputes, determination of punishment for the offenses of individuals, regulation of marriage and family relations, ensuring the division of labor.[2, p. 12]

The need for public goods arose in the early stages of the development of human society, but as it is extremely difficult for an individual to provide them, there was a gradual process of uniting people into communities, tribes and, eventually, into the state, which also began to actively develop in the direction of providing public goods.

The ability to use the common good increases the accessibility for each citizen in this good, the overall standard of living, as well as the security of society. Nitti wrote, «there Are indivisible public services, such as internal peace, territorial security, external security, General hygiene, and justice.» [1, p. 46]

Nitti's statements that the state is a social cooperation necessary for solving social problems are confirmed by the highest normative document of our country-the Constitution of the Russian Federation. In particular, article 7 of this document defines our state: «the Russian Federation is a social state whose policy is aimed at creating conditions that ensure a decent life and free development of a person», which shows the orientation of the state to create and provide the necessary public goods. Also, article 1 defines: «Russia is a democratic Federal state of law», which means the adoption of all decisions through the will of the people, by electing persons representing public interests.

Management and regulation of public Affairs and processes is a complex social function, for the effective implementation of which, often, society allocates certain persons from its composition and delegates to them the exercise of power regulation of people's behavior in order to organize their joint activities and achieve common goals and objectives. Authorities are available in any society and represent a certain historically established and legislatively fixed structure through which the implementation of state power takes place. [2, p. 14]

Currently, in the foreign experience, there are also cases of direct participation of citizens in state decision-making. In particular, Switzerland has a system of direct participation of citizens in public Affairs based on a national referendum;

any changes in legislation and policy are submitted for consideration to all citizens of the country, who make further decisions on this issue by counting votes.

The state also plays a crucial role in the redistribution of resources in society and in the provision of public goods (also called social goods). The scope and list of public goods provided by the state has increased greatly since the emergence of the first States and covers a large part of public life, providing citizens with a high standard of living. [3, p. 65]

To trace the influence of the state on the economy through the ratio of the volume of expenditure of the state budget and the GDP of the respective country, as according to the method of final use of GDP is generated by consumer spending, gross investment, net exports and government spending, the share of which in total shows government involvement in the economy.

According to Table 1, we can note that the share of state involvement in the economy of countries, especially developed ones, is quite large, which means a strong influence of the state and changes in state activities and financing on the economic and social condition and proportions in society, since the amount of funds redistributed by the state is from 30% to 56% of the total GDP of the country.

Based on modern theories of Finance by the state budget redistributes GDP, part of the national wealth and the revenues from international trade, thereby providing a smoothing of disproportions in the development of economic and social proportions and directing financial resources to those sectors and industries that from the point of view of market relations does not meet the requirements of investors: no profitable projects or projects with a low level of profitability, but also projects the return on which requires extremely time-consuming.

As a result, the state is obliged to Finance basic scientific research and to ensure the development of socially significant objects that are not aimed at making a profit. Performance of these functions is one of the key moments for the state as only accumulating means from various sectors and with, conditionally, each citizen the state gets an opportunity in incomparably bigger measure than private subjects to promote

development of society as a whole, providing scientific progress and raising a standard of living, education and knowledge of future generations. In this case, the role of the state is

fully consistent with Nitti's ideas that only the state can introduce and implement profound changes in the life of society, affecting social development in General. [3, p. 65].

Table 1. The share of expenditures in the total GDP of the country¹

<i>Country</i>	<i>Share of expenditure, in %</i>
Switzerland	32,50
Russia	34,95
United States	38,00
Great Britain	38,50
Japan	38,90
Germany	43,90
Croatia	46,40
Austria	48,50
Italy	48,60
Norway	48,70
Sweden	49,90
Denmark	51,40
France	56,00

The impact of the state on the promotion and maintenance of scientific progress can be identified through the amount of money allocated to the financing of R & d by different countries (table 2). Moreover, the indicator of the share of these expenditures in the total GDP does not fully show the importance of such investments, since in absolute terms the amount of funds allocated may not be high. Thus, Russia ranks 32nd as a percentage of the total GDP, but in absolute terms the volume of investments is quite significant and amounts to 39.9 billion US dollars, which corresponds to the 10th place in the global ranking.

Based on the data, it is clear that the most developed countries with a high standard of living of citizens occupy high positions in this rating regardless of the methodology of determining the place, which confirms the importance of these public expenditures in relation to economic development and social welfare.

Nitti wrote: «Without a state economy does not receive additional incentives, but his work is

defined by requirements of development of market economy» [5, p. 76], that is the most important collective Affairs are only due to the stimulating power of the state, by acting on the individual activities of entities producing material wealth, which in turn in General and determine the development of the economy and the policy actions of the state.

We can trace this influence through various laws, regulations, acts, regulations and rules that the state imposes to influence certain organizations, sectors or relations in General. Thus, all the bases of legal relations, tax relations and qualitative characteristics, which should correspond to certain services, as well as individual rights and obligations of each person is established by the state. By amending laws and acts, the state affects both the foundations and proportions, and the basic rules of society: only the state, representing and fulfilling the will of the people, gave equal rights to women and men, established equality of races and peoples living in the country, guarantees natural rights and freedoms to citizens.

Table 2. The ranking of countries by expenditure on research²

<i>Country</i>	<i>Share of expenditures to GDP of the country</i>	<i>Position by share of expenditures to GDP of the country</i>	<i>Volume of expenditures, billion dollars</i>	<i>Ranked first in terms of spending</i>
South Korea	4,24%	2	79,4	5
Switzerland	3,37%	3	17,8	16
Japan	3,15%	5	168,6	3
Austria	3,09%	6	13,6	20
Germany	2,94%	7	118,5	4
USA	2,74%	10	511,1	1
France	2,25%	12	62,2	6
China	2,11%	13	451,2	2
United Kingdom	1,69%	19	47,2	8
Italy	1,29%	23	29,9	12
Brazil	1,28%	26	41,1	9
Russia	1,10%	32	39,9	10

State power is an instrument of real social power, which citizens have endowed the state and its leaders. With the help of power, the necessary organization of the social system is achieved, and a stable order is formed in the life of people and the functioning of society and the economy. The social basis and focus on the achievement of General order and stability gives the government a special legal ability to compel the participants of economic activity to perform and comply with the will and requirements, as well as to guarantee the comprehensiveness and General obligation of the decisions taken by the state.

The economic and social structure of the country depended on the actions of the state in the person of its leader. Thus, after the revolution of 1917, Russia chose the path of socialist development, thereby eliminating private property, removing market relations and mechanisms from the economy, replacing morality with a class sense of responsibility and duty, and establishing a class dictatorship of the proletariat. All this determined the shape of society and economy for the coming decades, creating certain rules and restrictions for the subjects producing material wealth, influencing their image and principles of production and exchange, as well as directing their activities in the direction necessary for the state.[4, p. 76]

In the 90s, the state also changed its way of development, giving new rights and opportunities to citizens, and providing a new way of life and a market economy. [1, p. 46]

Under the influence of emerging contradictions, problems and shortcomings of the legal and economic foundations of the country, which hamper and inhibit the development of the private sector and the market economy as a whole, the state introduces new or corrects old rules and regulations, creating a more complete and comfortable conditions for economic entities. All these points that require improvement and change are the «requirements for the development of the market economy», in accordance with which the activities of the state are built.

All the actions of the state currently also affect various aspects of life: the establishment of a single rate of tax on personal income, increasing the retirement age, the establishment of mandatory banking standards of activity, the establishment of restrictions on the amount of harmful emissions into the atmosphere, subsidizing agriculture and domestic production of goods as actions for import substitution — all this directly or indirectly affects all aspects of society, the activities of entities that produce tangible and intangible benefits, and the economic condition of the country, which in turn determines the standard of living of society.

Ensuring the availability of public goods is an integral part of public policy in most modern countries. Thus, the country's leading social policy, a significant part of their spending is directed to financing health care, education and medicine. (Figure 1)

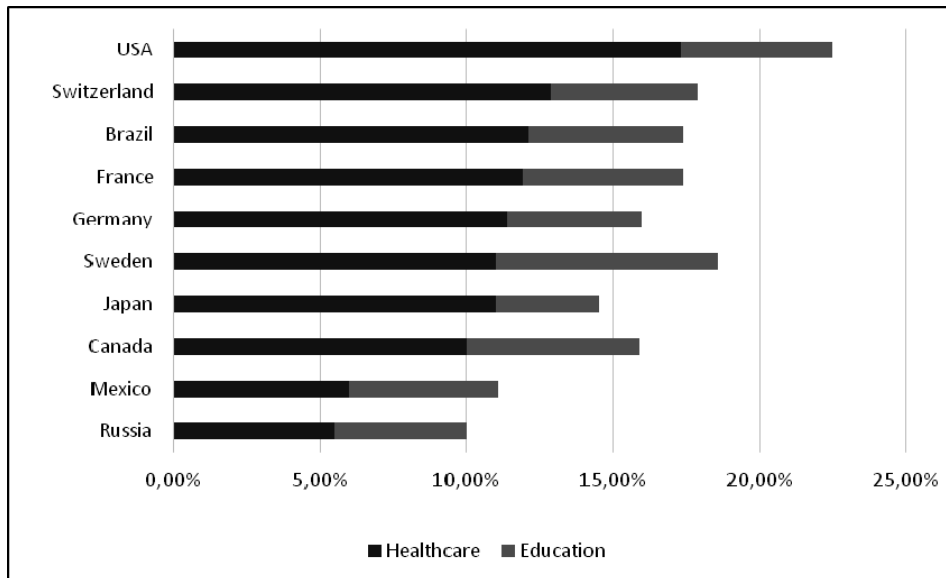


Figure 1. Share of GDP for financing public services by country, in % for 2016³

In countries with highly developed market economies, the social functions of the state also include a deeper development of the following three components: [3, p. 66]

1) regulation of wages based on market conditions and labor productivity, as well as under the influence of trade unions, which act as an additional instrument of influence on state actions, as an expression of the interests of workers

2) an Effective system of compulsory and voluntary medical social insurance in the field of pensions, which allows more deeply and fully address the social imbalances that hinder the development of society as a whole and the economy.

3) well-Coordinated and relatively effective social infrastructure, which allows to solve primarily issues related to public education and demography.

In the modern world there are several models of social orientation of States:

1. The Anglo-Saxon model used in Great Britain, Ireland and Canada. In this model, the basis is the principle of minimum social security. The state usually redistributes about 40% of GDP, providing citizens with a relatively small amount of social services.

2. Southern European model. It is based on the provision of more social benefits, through the redistribution of 40 to 60% of the state's GDP and is used in countries such as Italy and Spain

3. Continental model inherent in the countries of Central Europe: Germany, Austria, Switzerland,

France. This model uses a significant amount of redistribution of GDP-about 50%, which provides a high level of social protection and provision of social benefits. [5, p. 360]

4. Scandinavian model. This model has the greatest social orientation and provides the greatest amount of state social guarantees and benefits, compared to other models. The state takes responsibility for the social well-being of the population and produces the bulk of social services. This model is common in countries such as Norway, Sweden, Denmark and Finland, and involves the redistribution of about 70% of GDP. [5, p. 358]

As you can see, the degree of involvement of the state in social issues and the size of the redistribution of resources for the provision and formation of public goods, depends on the well-being and standard of living of citizens. This is due to the fact that the state, as the executor of the people, through the use of various policies, strategies and tools, forms the standard of living of the population, and since the activities of the state gives certain directions and incentives for the economy, it provides the vector of development that society needs in the current conditions. The greater the opportunity and role of citizens in the ability to influence the actions of the state and determine its policies, the greater the tendency to increase the role and share of public goods.

Thus, States with a more transparent and effective system of democracy have a greater focus on meeting the social needs of the population.

The state and the state power are a result of internal natural evolution of society which objectively needed the organization of the actions. With the help of the state, state power and through legal regulation, an integral Association of people is created, which allows us to talk about society as a single organism existing in a certain territory, performing common actions and having a clear focus on improving the life of society and human progress in General.

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¹ Based on data from Trading Economics [Electronic resource]

² Based on the data of the Institute of statistical research of the Higher school of Economics

³ Based on the world Bank database «World Development Indicators»

Government's Influence on Finance System According to Imperative Approach in Finance and its Modern Concept

Господство государства над финансами в рамках императивного подхода к сущности финансов, реализация концепции в современных условиях

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Annotation. The meaning of an economic field is growing nowadays. The most of economy problems can be solved only by using a pool of economic subjects. Besides, the role of the state in economy is increasing gradually. Moreover, the influence of the government in finance is necessary. That's why research of governmental instruments of affecting economy is actual and necessary, and this field should be researched more and more deep annually.

Аннотация. В современном мире всё больше растёт значимость экономической сферы. Большая часть глобальных проблем, может быть решена лишь при привлечение экономических сил и субъектов. При всем этом, роль государства в экономике также растёт. Более того влияние государства на финансы необходимо. Именно поэтому исследование государственных способов влияния на государство, является актуальным и необходимым, а с каждым годом эта тема должна быть рассмотрена все более глубже.

Key words: finance, state, financial system, government's role in economy, government's intervention in economy

Ключевые слова: финансы, государство, финансовая система, роль государства в экономике, вмешательство государства в экономику

The concept of finance has many roots. It is attributed to both Italians and the Frenchman Boden. Translated from Latin, this term means a finish of payment. But in the modern economy, this term has expanded to this day — it is the totality of all economic relationships that arise during production, exchange, consumption, distribution.

Since this is a broad topic, finances constitute a system, where they are allocated separately:

Subjects — state or producers.

Objects — sectoral proportions of the economy, territorial proportions of the economy, as well as social structure

Methods — budget and tax [2 p. 24].

If we consider detailed the methods of financial regulation, it will become clear that this is an

absolute state prerogative, since only the state has the right to collect taxes and only the state can draw up a budget that will take into account everything that happens on the territory of the state. Naturally, budget methods can be applied by individual large manufacturers. But in this case, they still will not have enough volumes and opportunities, but it's changing.

In fact, since ancient times, the state has a natural monopoly over the financial sphere. If we delve deeper into history, we will see that already in the Ancient East, wealth was always primarily associated with a strong state. All major economic assets were concentrated in the hands of the ruling parties. And already in the ancient treatise of Guan Tzu, the idea was put forward that

all economic issues should be resolved only with the help of the law [6 p. 12].

If we determine the reasons for this factor, then everything is simple. The economy to a greater extent than all other areas of society requires stability. Where there is no stability, there is no stable and gross financial system, which in turn may cause the collapse of the state. And vice versa, if there is stability in the state, then a solid financial system is built there and as a result the state is strengthened. But what can give strength and stability more than the law? You can immediately answer that there is no longer such power. And again, we are faced with the factor that only the state can put forward and create a law. But if the state will put forward laws in the economic sphere, then as a consequence it will manage the economic sphere. From here we see another relationship between finance and the state.

The question naturally arises, what can the state give to the economy, in addition to laws, which ensures stability and attracts finances? The answer is very simple — security. This fact was realized back in the days of the same antiquity. Already in the laws of Hammurabi, private property, the possibilities of producers and their protection by the state were separately prescribed.

It is the state that takes responsibility for the safety of financial resources in the country and personally with the manufacturer. It is the state that assumes the role of arbiter in resolving financial disputes and disagreements between different manufacturers. At the same time, consciously, the state takes the position of an observer and a controlling body in the state sphere, striving not to usurp all power over all financial spheres, sectors, and industries on its own [1 p. 150].

Over time, in the laws of each country, a separate red line passed laws on finance. They became more and more and as a result they formed into a single branch of law — the financial one.

Despite the fact that scientists and politicians have been interested in economic issues since ancient times, the financial science was formed in modern times. It was that time when one of the first economic schools was formed — mercantilism. Representatives of this issue suggested that the accumulation of wealth should be directly in money — in gold and silver. And production and real estate because they do not have full liquidity, they cannot be equated as a way of storing

wealth. This idea came to the minds of state officials before that, therefore, the state has always had a treasury — a large amount of money for the needs of the state. But after the development of the school of mercantilism, this idea also develops in the process of building a new state structure. And each state, in addition to its property, collects a personal gold reserve, which should be a guarantor in case of any changes in the world structure or other excesses [8 p. 25].

The state gained control over the financial sphere gradually. At first it was legislation that had already expanded the capabilities of government officials. In the future, this became a division of ownership into private and public.

Initially, in ancient states, all property was common. But this factor made it possible for rulers to seize land or production from objectionable people at any time, which destabilized the economic sphere in the state and reduced economic growth. At the same time, this factor caused bitterness on the part of the people. This was the reason for the emergence of private property. However, its appearance and formation took place slowly and stretched for centuries. After private property was formed and enshrined in state legislation, state property naturally began to appear. Due to this, this was and remains the factor that there are facilities and production facilities, the transfer of which to private hands can cause a wave of crisis in the country. For example, it can be large-scale production, railways, mines for the extraction of rare minerals. If you give the opportunity to privatize — that is, transfer these objects to private hands, that is, a variation of the fact that everywhere there are different prices for railway transportation, radically different prices for fuel and minerals, will lead to a conflict, both between producers and between producer and consumer. [4 p. 167].

The second reason for the emergence of state ownership is the fact that if the state is only a theorist in economic and financial matters without a direct conflict in practice with financial activities, then it will not be able to realize all the features of the financial sphere.

The third reason was that the state takes on many responsibilities towards the people who live on its territory, which in turn requires a lot of financial investments, so the state needs sources of finance.

And another reason is the fact that according to the legislation of many countries it is the people who own their own natural wealth. But the people cannot control and dispose of this property due to the lack of a sufficient general level of knowledge in politics and economics. Therefore, the right to own and use this property is assumed by the state. The right of disposition by state persons who support the idea that all property that is not private is public is limited, but only partially.

Thus, we see that the state has gained control over the financial sector since antiquity, and this control is due today to the logic and issues of security and progress.

Each state has its own set of means of control and management of the financial sector. The level of their authority depends only on the political regime and the type of economy that are implemented in the country. In countries with a totalitarian regime and a command economy, the powers of the state are wider, which on the one hand greatly facilitates the development of the state, but on the other hand, the percentage of risk increases, if it is mismanaged.

Under a democratic regime and a mixed or market system [5 p. 98], state rights are limited. But with both the first and second options, the state has a common set of financial management tools.

Today, finance is a fairly complex system. This is a phenomenon that is influenced by many factors. At the same time, many researchers hold the view that the development of the financial system regardless of the regime follows an imperative path to a greater extension.

This opinion is based on the facts as:

1. Any financial system is built with a clear plan.
2. Finance is a system of monetary relations, which is strictly hierarchical.
3. The emergence of finance and their development directly depends on monetary policy
4. Finance is a mean of state regulation of the economy [4 p. 94].

All these factors explain the growing role of finance in the state. And the state needs to create a strict system of financial regulation. Since this system is quite extensive, the methods are extensive, and with each method there is a sufficiently large number of functions and a strict structure.

As already mentioned above, all methods in the financial system are divided into budget and tax. Budgetary include such functions as: financial support for scientific and technical progress, nevertheless many states underestimate this obligation. But in fact, today the development of the state directly depends on how quickly it develops in science. Financial stability also depends on this. For example, the same China and Japan, which are leaders in scientific development are also leaders in the financial market. Consequently, third world countries that are lagging behind in scientific development are not pulling out rivalries in the financial field.

The second function, which includes a lot of financial and additional methods, is the internal distribution of financial resources. Finances as a system, require proper regulation and distribution of funds, it depends on how efficiently the entire financial system will work. This obligation on the scale of the entire financial system can only be undertaken by the state.

State support — this is both a function and a method. Supported financial system can expand and grow. Since finances work for the benefit of the whole people, the standard of living rises as a whole hence the increase in finance.

Tax methods include duties that can regulate the independence and protection of the internal financial system from external threats, direct taxation of citizens — in the person of both individuals and legal entities, which ensures increased responsibility of participants in the financial system and more stringent control of finances during all over the country. Also, this method helps to redistribute cash flows, directing them to those areas that, without the participation of the state, would have developed last: science, medicine, education, etc.

Nowadays, in the Russian Federation, the financial system is in the process of formation. It's so due to the fairly young age of the state and the difficulties in period of the formation of the entire financial system during the 90s. Our country uses all the above methods and guarantees the execution of functions, but the development mechanism is still unstable.

Also in country, financial control has been almost fully implemented. This branch of the financial system guarantees its security; it includes an audit of all revenues of enterprises and industries, price control, the activities of the Federal

Antimonopoly Service, and legislative restrictions on the use of incorrect financial methods.

All this proves the above thesis that the state has complete dominance over the financial system directly with an imperative approach.

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