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***АНАЛИЗ ПРИЧИН И СПОСОБЫ ПРЕОДОЛЕНИЯ ДЕФИЦИТА
БЮДЖЕТА В РОССИЙСКОЙ ФЕДЕРАЦИИ***

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Аннотация:

Данная статья посвящена изучению дефицита бюджета в Российской Федерации. В ней подробно изложены причины, виды и способы преодоления дефицита бюджета. Основной целью статьи является выявление лучшего способа преодоления дефицита бюджета с минимальным ущербом для государства и дальнейшем развитие производственного сектора, уровня благосостояния общества и всего государства, в целом. Для этого был проведен анализ явления дефицита, структуры бюджета, отчетов об исполнении бюджета РФ за последние годы, источники покрытия дефицита в настоящее время. Проведенный анализ показал недостатки существующих способов преодоления дефицита бюджета, ориентированных на сокращение расходов, и истощенность ресурсов покрытия дефицита бюджета. Были предложены новые более

эффективные способы устранить дефицит государственного бюджета, основанные на увеличении доходов, как внутри страны, так и за счет внешних ресурсов и необходимость их применения в РФ в настоящее время. Показано отрицательное влияние дефицита бюджета на уровень развития государства и благосостояние общества, его последствия и итоги, к чему ведет дефицит государственного бюджета.

Ключевые слова: бюджет, дефицит бюджета, причины дефицита бюджета, способы преодоления, государство, источники финансирования.

ANALYSIS OF THE CAUSES AND WAYS OF OVERCOMING THE BUDGET DEFICIT IN THE RUSSIAN FEDERATION

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Annotation:

This article is devoted to the study of budget deficit in the Russian Federation. It details the reasons, types and ways of overcoming the budget deficit. The main purpose of the article is to identify the best way to overcome the budget deficit with minimal damage to the state and the further development of the manufacturing sector, the level of welfare of society and the state as a whole. To do this, an analysis of the

deficit phenomenon, the budget structure, reports on the execution of the budget of the Russian Federation in recent years, sources of deficit coverage at the present time. The analysis showed the shortcomings of existing ways to overcome the budget deficit, focused on reducing costs, and the depletion of resources to cover the budget deficit. New more effective ways to eliminate the state budget deficit based on the increase in revenues both within the country and at the expense of external resources and the need for their application in the Russian Federation at the present time were proposed. The negative impact of the budget deficit on the level of development of the state and the welfare of society, its consequences and results, to which the state budget deficit leads, is shown.

Key words: budget, budget deficit, causes of budget deficit, ways of overcoming, state, sources of financing.

Every state in the world has a centralized monetary Fund called the budget. It is a source of funding for various government programs, state security, public debt service, health, environmental protection, natural resources and much more. But not always the expenditure part of the state budget coincides with the revenue part. It can either exceed the revenue part or be less. If we talk about the first phenomenon, there is a concept of the state budget deficit.

There are many definitions of budget deficits. According to the modern economic dictionary, the budget deficit is a financial phenomenon that all States of the world have faced, which means the excess of the expenditure part of the state budget, even without taking into account the cost of servicing the public debt.[6, с.54] In the financial Glossary of terms, the budget deficit is interpreted as the excess of state budget expenditures over its revenues, leading to an increase in public debt, additional issue of money and, as a consequence, to inflation.[7, с.281] Based on these definitions, the deficit is the excess of the state's expenditures over its revenues.

The phenomenon of budget deficits can also be positive if the difference between income and expenditure is small. But only if the state, trying to overcome the existing gap, will seek additional sources of income that can contribute to the development of the economy and the welfare of society. At the same time, the budget deficit should be reduced or changed in small values. It is no coincidence that the economy has a classification of the budget according to its size, which helps to determine whether government intervention is necessary to regulate it. For example, if the size of the budget deficit is less than 3% of GDP, when there are opportunities to overcome it, it is called temporary. With a budget deficit of up to 10%, it is called an acceptable deficit, and in the case of more than 20% — a critical deficit.[1]

Also, the legislation of the Russian Federation allows for a certain amount of budget deficits at various levels, when government intervention is not required for its regulation. Thus, the size of the Federal budget deficit cannot exceed the total amount of budget investments and expenditures for servicing the state debt of the Russian Federation, the size of the budget deficit of the subject of the Russian Federation cannot exceed 15 %, and the size of the local budget deficit — 10 %.[8]

If there is an opposite situation, when the budget deficit is high, it is necessary to establish its causes, to identify ways to eliminate them in the best way. Economists' opinions on the causes of the budget deficit are different. Economist D. Ricardo saw the main cause of the state budget deficit as a reduction in tax revenues. At the same time, government spending remained at the same level.

The great economist of the 20th century J. M. Keynes defined the budget deficit as a consequence of fiscal policy. In his opinion, the balance of the budget can be only when the economy is in a state of complete equilibrium: full employment (no unemployment), efficient use of resources. Many economists of the present time are inclined to this point of view.

The main causes of the budget deficit include:

1. Emergencies: disasters, natural disasters, wars;
2. Decline in public production, increase in defense costs;
3. Imperfection of tax policy;
4. The presence and development of the shadow economy;
5. Reduction of state budget revenues during the economic crisis;
6. Cover the debt.

In the Russian Federation, such reasons as high costs of ensuring national security, evasion of taxes and fees, public debt service are clearly manifested.

According to the report of the Ministry of Finance of the Russian Federation on the execution of the state budget for 2017, Russia's defense spending amounted to 66.3 billion dollars, which is almost 18% of the total budget of the Russian Federation.[5] Compared to 2016, this figure has decreased, but despite this, Russia's defense spending remains the highest in Eastern Europe, according to SIPRI.[9]

State budget revenues for 2017 amounted to more than 14 trillion. RUB. Moreover, tax revenues account for 73.6%, according to the explanatory note on the execution of the Federal budget for 2017.[5] It may seem that this indicator has a good value, but if you analyze the structure of tax revenues, the opinion changes dramatically. Half of the tax income is a value added Tax, about 35% - a tax on mining. Income tax accounts for only 7% and other taxes for 0.3%.[5] This means that personal income tax, transport tax, property tax of individuals and legal entities are only 0.3%, although they should constitute a significant part of tax revenues. This indicates the concealment of the population of their true income belonging to their property. The value of the income tax is also low, because Russia is a country with a market economy in which most of the sector of the economy is occupied by commercial organizations. The largest of them are LUKOIL, Magnit, Surgutneftegas, X5 Retail Group, Tatneft, the total profit of which is about \$ 10,000 billion. RUB., according to the rating of Forbes "200

largest private companies in Russia".[3] The income tax levied on these entities is a large part of the total income tax levied on all entities in Russia. This indicates the presence of the shadow sector of the economy, which according to RBC as of June 30, 2017 is 33.6 trillion rubles, or 39% of the country's GDP.[1] Therefore, the state budget revenues from tax revenues are significantly reduced due to the lack of knowledge of state bodies about the activities of most enterprises. In this regard, it is necessary to create strategies or improve existing ones to identify these organizations.

Also, one of the many important causes of the state budget deficit is the public debt of Russia. According to the Central Bank of Russia on October 1, 2018, its size is 47 084.2 million us dollars. Compared to January 1, 2018, it decreased by 51.0 billion US dollars, or 9.8%.[2] This confirms that large expenditures are aimed at reducing public debt, which in any case should be covered.

Currently, there are two main ways to eliminate the state budget deficit: increasing revenues or reducing expenditures. From the analysis of the causes of the state budget deficit it follows that the second method is extremely difficult to apply. It is difficult to reduce the cost of ensuring the national security of the country, because the level of combat readiness and technical equipment depends on the peaceful existence of the state and the possibility of its further development. But it is also impossible to reduce the cost of covering the national debt, because it is the credit debt of the country, the repayment of which is its obligation. Reduction of expenditures on other budget items may lead to a decrease in the welfare of society, its level of education, literacy and other negative consequences. Consequently, the elimination of the state budget deficit is now best done by increasing its revenues.

One of the ways to increase income is to improve the tax system of the Russian Federation, namely control over the payment of taxes and the number of

taxpayers. Currently, the Russian Federation raises rates on a number of taxes, such as VAT, personal income tax, and excise taxes, new taxes are introduced. This is one way to increase tax revenues, but it may not be very effective. The increase in tax rates can lead to even greater concealment of citizens of their income, because for which taxes the amount of payment will reach high values. The average salary in the Russian Federation is 36616.3 rubles, according to the Federal state statistics service[4], but this does not mean that half of the citizens in Russia receive more than this amount, and the other half – below. Most of the population receives below the average wage, and prices for the consumer basket are only growing, according to Rosstat its size in may 2018 is 15071.3 rubles per month.[4] Under such conditions, none of the citizens will want to reduce their income even more. Therefore, the method of increasing tax revenues by increasing tax rates has low efficiency. It is better to strengthen control over the payment of taxes, for example, by raising fines when detecting tax evasion. And the longer the taxpayer evaded paying tax, the greater the fine. Also, strengthening control over the number of taxpayers and the amount of tax compared to the income of individuals and legal entities owned by them through annual inspections. They will be to provide organizations with information on the number of employees and their salaries. It will be presented not in exact figures, but in the established limits of wages. These methods, in our opinion, could increase tax revenues and the responsibility of citizens to pay them.

Another way to increase state budget revenues is to develop exports to Russia. It is necessary to create high-quality domestic products that could compete with the goods on the international market.

Russia is a leading country in the export of natural resources. But most of them Russia exports in pure form without processing. Processed raw materials have a much higher price, so it would be better to create all conditions for the processing of raw materials in the country. The costs of setting up factories,

purchasing equipment and paying workers would be covered in a short period of time, and soon it would begin to bring additional revenue to the state budget.

The government of any state forms its budget policy, focusing on reducing the budget deficit. At the same time, there is a constant search for ways to overcome it. Currently, in the Russian Federation, measures to overcome the budget should be directed towards increasing revenues. The improvement of the tax system and the creation of measures aimed at the development of domestic goods and their output to the international market, the export of processed raw materials is the most correct way to eliminate the budget deficit in the current conditions.

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