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: [1]

THE BUDGETARY SYSTEM OF THE REPUBLIC OF CRIMEA:
ANALYSIS OF STABILITY AND PERFORMANCE

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The budget is an integral part and tool for regional authorities in the implementation of financial and economic development of a region or municipal territory. The interest in the study of financial sustainability of regional budgets in Russia is increasing. It is important to take a comprehensive approach to assessing the effectiveness of the budget system and to determine the numerical parameters of its financial sustainability. In modern practice, for the quantitative and qualitative characteristics of budget sustainability, calculation and analytical methods are used, among which the method of coefficients and the method of expert evaluations are widely spread. Therefore, along with traditional coefficients and indicators to determine financial stability of the budget, we propose to use author's indicators, included in general model and developed on the basis of key areas of budget analysis: performance, independence, balance. To this end, we propose to use the index of quality of financial management and fiscal sustainability of a region, subject, municipality IQFS. The index is a weighted average of 4 groups of indicators: assessment of the implementation of planned budget indicators, assessment of financial independence of the budget, assessment of balanced budget, performance of the regional budget system and execution of the budget process. The 4 groups of integral indicator IQFS — we included 17 private indicators, indicators reflect the most important moments, connected with the realization of budgetary process, its effectiveness and budgetary sustainability. In the Republic of Crimea 3 groups can be distinguished by the level of budgetary sustainability and quality of budgetary system management. As a result of the evaluation of the relative financial independence of the municipalities it was established that all municipalities of the Republic of Crimea have sufficient level of financial independence of the budget system.

Keywords: budget, performance, financial independence, financial sustainability, balanced budget, levels of budget subsidies, budget security of the population, subventions, budget revenues and expenditures.

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<table>
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<tr><td>(PPe);</td><td>(PPr);
(PPro);
(Irre)</td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="2">(Irba);   (Ibdr);   -
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<tr><td>(Ibvr);
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<tr><td colspan="2">(Ibar);
(Icrtp);   (,   .   /   .)
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I_{QFS} ([1, 5, 6, 7, 8, 10, 14])

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$$I_{QFS} = 0,25 \times PII_i + 0,25 \times FII_i + 0,25 \times BB_i + 0,25 \times BSP_I \qquad (1)$$

I_{QFS} —   i

(,   ); PII_i —   (4   -

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(4   ); BSP_I —   (6

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[2].

$$H_i = \frac{X_i - X_{min}}{X_{max} - X_{min}}, \qquad (2)$$

H_i — i- (

); $_i$ — i- ( ),

$_{max}$ X_{min} —

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I_{QFS}

2019–2021   *

	2019	2020	2021	I_{QFS} 2019 2021	2019	2020	2021
	1,524	1,503	1,293	-0,231	17	17	22
	1,191	1,593	1,010	-0,181	23	16	25
	1,173	1,320	1,166	-0,006	24	21	24
	1,667	1,723	1,349	-0,318	12	14	21
	1,442	1,773	2,062	0,620	20	11	10
	1,576	1,807	2,062	0,486	16	10	9
	1,426	1,252	1,355	-0,071	21	23	20
	1,782	1,167	1,492	-0,290	7	24	17
	1,318	1,902	2,035	0,717	22	9	11
	1,599	1,412	1,423	-0,176	15	19	18
	1,504	1,401	1,555	0,051	18	20	15
	1,055	1,044	1,746	0,691	25	25	14
	1,776	1,453	1,388	-0,388	8	18	19
	1,698	1,268	1,535	-0,163	11	22	16
.	2,686	2,694	2,834	0,148	2	3	1
.	1,605	2,039	1,929	0,323	14	7	12
.	1,658	2,121	2,484	0,826	13	6	3
.	2,136	2,269	2,276	0,140	4	5	4
.	1,484	1,751	1,248	-0,237	19	12	23
.	1,977	1,928	2,201	0,225	6	8	6
.	1,769	3,034	2,575	0,805	9	1	2
.	1,761	1,729	1,862	0,101	10	13	13
.	2,028	2,786	2,220	0,191	5	2	5
.	2,538	1,718	2,092	-0,446	3	15	8
.	2,729	2,412	2,154	-0,575	1	4	7

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01.01.2022   *

( )	I_{QFS} ( )		I_{QFS}
1 (11)	1,010 1,600	, , - , , , , , , - , , .	1,347
2 (9)	1,610 2,200	, , - , - , . , . , . - , . , .	2,016
3 (5)	2,210 2,850	. , . , . , . - , .	2,478

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, 01.01.2022 *

	( )		
	1 (11)	2 (9)	3 (5)
-	1,347	2,016	2,478
(PPr)	1,000	1,042	1,083
(PPe)	0,981	0,981	0,977
(PPro)	1,109	1,214	1,240
- (Irre)	1,020	1,063	1,108
(Irba)	0,236	0,327	0,361
(Ibdr)	0,764	0,673	0,639
(Ibsr)	0,075	0,057	0,016
(Ibrb)	0,238	0,337	0,378
(Ibvr)	0,310	0,510	0,621
(Ib r)	1,010	1,033	1,048
(Idir)	0,002	0,000	0,000
(Ibar)	0,118	0,344	0,465
(Icrtp)	1,085	1,135	1,180
(- , . ./ .) (SPC)	26,525	30,050	42,546
(, . ./ .) (IPC)	26,785	31,018	44,371
(Icsob)	0,879	0,780	0,585
(Ibcer)	0,027	0,585	0,124

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2019–2021   *

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1.1. (PPr)	0,863	1,168	1,00
1.2. (PPe)	0,796	0,998	0,92-1,000
1.3. (PPro)	0,992	2,569	1,00
1.4. (Irre)	0,984	1,180	>1
2.			
2.1. (Irba)	0,175	0,550	>=0,5
2.2. (Ibdr)	0,450	0,825	<=0,15
2.3. (Ibsr)	0,000	0,255	<=0,2
3.			
3.1. - (Ibrb)	0,177	0,577	>=0,85
3.2. (Ibvr)	0,213	1,224	>=5,67
3.3. (Ib r)	0,973	1,090	>=1
3.4. (Idir)	0,000	0,128	>=0
4.			
4.1. (Ibar)	0,015	0,776	>0,4
4.2. (Icrtp)	0,983	1,235	>1
4.3. (, . / .) (SPC)[2]	16,993	82,850	>50,0
4.4. (, . / .) (IPC)	16,891	83,392	>50,0
4.5. - (Icsob)	0,245	0,939	>0,5
4.5. (Ibcer)	0,002	0,583	>0,3

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1.			-	
1.1. (PPr)	>1,00	1,00	<1,00	
1.2. (PPe)	>1.000	0,92	<0,92	
1.3. (PPro)	>1,00	1,00	<1,00	
1.4. (Irre)	>1	1	<1	- -
2.				7 < ≤ 11
2.1. (Irba)	>0,5	0,5	<0,5	
2.2. (Ibdr)	<0,15	0,15	>0,15	
2.3. (Ibsr)	<0,2	0,2	>0,2	-
3.				4 < ≤ 7
3.1. - (Ibrb)	>0,85	0,85	<0,85	
3.2. - (Ibvr)	>5,67	5,67	<5,67	
3.3. (Ib r)	>1	1	<1	- -
3.4. - (Idir)	0	0,01-0,15	>0,15	≤ 4
4.				- (-) -
4.1. - (Ibar)	>0,4	0,4	<0,4	
4.2. (Icrtp)	>1	1	<1	
4.3. (- , . / .) (SPC)	>50,0	50,0	<50,0	3 < ≤ 6
4.4. (, . / .) (IPC)	>50,0	50,0	<50,0	
4.5. (Ic-sob)	>0,5	0,5	<0,5	≤ 3
4.5. (Ibcer)	>0,3	0,3	<0,3	
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	> 95 %	9	10	12	
	> 80 % (94,9 80)	15	14	12	
	> 50 % (79 50)	1	1	1	
	< 50 %	—	—	—	
	—	25	25	25	

* [15]

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                         1   2   50   50 %.   -
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    4,54 %.   2,2–3,0 %   :   -
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100,00   95,26

74,71   93,57

84,93   94,73

93,10   94,45

93,30   94,21

93,41   94,00

93,57   93,81

93,77

, %   , %

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(   ), 2021   ([15])

100,00   100,00

95,46   98,95

97,00   98,95

97,72   98,63

97,76   98,28

97,95   97,97

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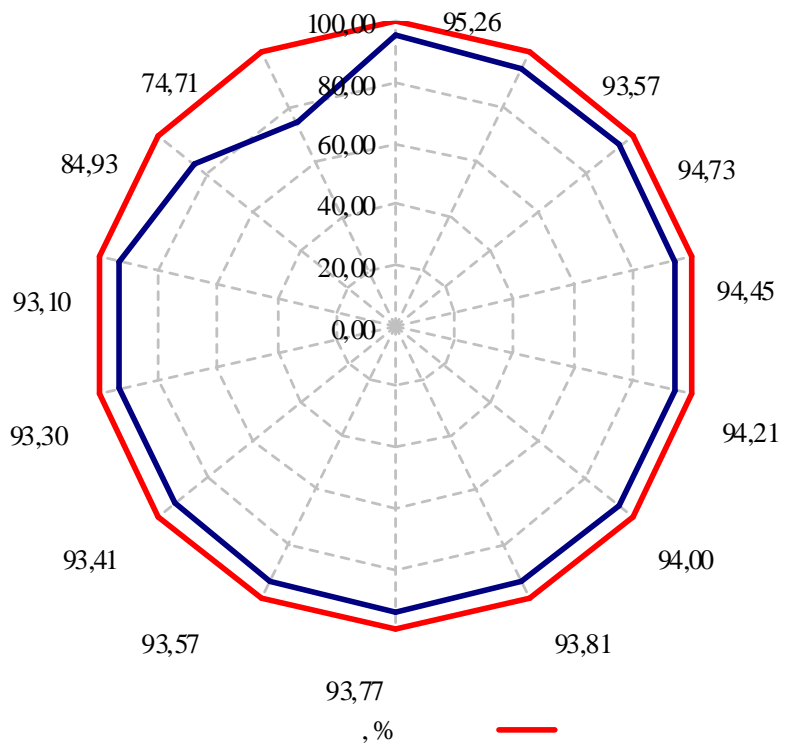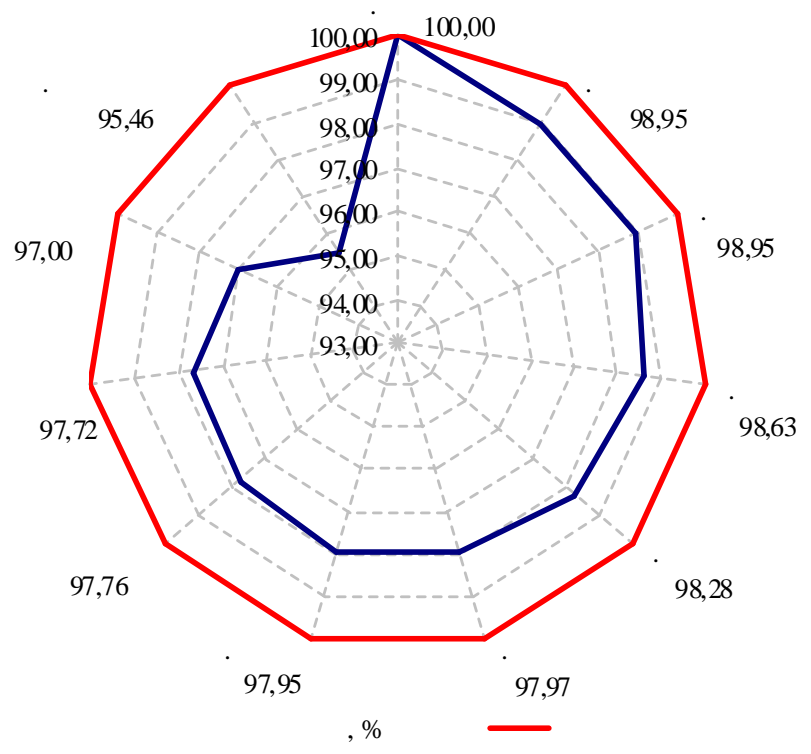
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