

# ЭКОНОМИКА И УПРАВЛЕНИЕ НАРОДНЫМ ХОЗЯЙСТВОМ

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## MECHANISMS OF DISCRETIONARY FISCAL POLICY IMPLEMENTATION AT SUBFEDERAL LEVEL

**Objective:** to identify new approaches to implementation of effective discretionary fiscal policy to stimulate socio-economic development at the subfederal level.

**Methods:** the study used comparative methods of economic analysis and logic synthesis. The basic methodological principles were used, like dialectical approach to the cognition of socio-economic phenomena in the area of discretionary fiscal policy at the subfederal level, in the context of the comprehensive objective and subjective factors, as well as the methodological principle – the unity of historical and logical, systematic approach to economic phenomena and processes of mechanisms formation for the implementation of discretionary fiscal policy.

**Results:** the diagnostics is conducted of the current socio-economic processes in the region, implemented by the Tatarstan executive bodies of state power and administration of discretionary policy in the sphere of agriculture, the economic levers are considered that determine the mechanisms of maneuvering of the regional budget expenses that affect the acceleration of socio-economic development.

**Scientific novelty:** the paper presents new approaches to the formation of mechanisms for the effective implementation of discretionary policy at the subfederal level.

**Practical value:** the main provisions and conclusions of the article can be used in scientific and pedagogical activity when considering the issues of the nature and trends of modern discretionary fiscal policy.

**Key words:** regional discretionary policy; the maneuvering of budget expenditures; program-target method of budget planning; socio-economic development; regions of Russia; agriculture; farmers; Russian Federation; Republic of Tatarstan.

### Introduction

Currently, the territorial authorities are to provide complex development of the regions, balanced development of the production and non-production spheres in their subjects. Their coordinative function in the economic and social development of the territories is largely increasing. These factors determine the need for further broadening and strengthening of the financial basis of territorial authorities, and for solving the issues of improving the mechanisms of forming and using territorial resources.

John M. Keynes wrote that the authorities possess a sufficient range of effective tools, which can make the economy recover from instability. The main of such tools is budget. To overcome the probable macroeconomic instability, according to Keynes, active state policy is needed. Agreeing with this opinion, we would add that an active persistent financial-economic policy of the regional authorities is also crucial.

To stabilize economy under crisis and to ensure persistent economic growth, it is necessary to pursue a more efficient discretionary policy by managing budget expenses

### Research results

The regional policy is not inferior to the state policy in possessing a wide range of tools, which can be used to achieve the main goal – stable economic development.

The parameters of discretionary economic policy, set at national level, allow to regulate demand in economy as a whole, but they influence differently in different regions, which causes the need to differentiate economic policies at regional level. This can be done with the following financial mechanisms:

- regional differentiation of budget expenses for state purchases, social transfers, rational and effective use of budget means to support national economy, in particular agriculture;

- introducing the goal-oriented budgeting system based on target programming of the budget expenses.

Budget expenses are a more flexible tool, as the federal government can differentiate them by region, through the system of non-repayable transfers, especially target subventions and subsidies, i.e. means provided for co-financing of federal target programs. Besides, a part of these expenses fall on the regional and local budgets, consequently the subfederal and local authorities can pursue independent policy in choosing the sphere of budget expenses.

The necessity of the budget expenses maneuvering is obvious. The expenses connected with social sphere and national economy are: maintenance and construction of roads, electric power sector, agriculture, etc., i.e. the spheres into which private business will not invest, and if it will, then only sharing the expenses with the state. As for the necessity for the regional budget to bear such expenses, it should be noted that the need for the regional budgets reforming is determined by the goals of the federative subjects' authorities, i.e. to provide social-economic stability of the region and its further sustainable development.

The core of such reform is forming the budget expenses aimed at the final goal, and, consequently, expanding the sphere of program-target methods of budget planning.

The program-target methods of budget planning is systemic planning of the budget financing of adopted target programs.

The regional target programs and ways of their financing become an important economic tool. The program-target method allows to focus effort not only for the complex and systemic solving of middle- and long-term problems of the regional social and economic policy, but also to ensure transparency and adequacy of the goals set for various time periods. In particular, such programs allow to achieve sustainable social-economic growth, using various types of federal support.

The program-target method of expenses planning promotes implementation of an integral approach to the rational using of means for solving the topical problems of the regions; it is also a tool for levelling the economic development of territories.

Thus, the regional discretionary policy under current conditions should be aimed at stimulating the social-economic development of the region and crisis reduction.

By the example of Tatarstan Republic, the authors analyze the financing of agriculture as a higher-priority sector of economy.

Tatarstan is known to be one of the most economically and socially developed Russian regions. The Republic possesses large land resources (its area is 67,8 thousand sq.km.), labor resources (population over 3,8 mln people, 2,36 of hem able-bodied), high scientific and educational potential. It has rich natural resources, powerful industry and developed agriculture.

According to statistical data, the level of industrial-financial activity of agricultural organizations is characterized by the following values (Table 1).

Table 1

**Dynamics of financial-economic indicators of agricultural organizations in Tatarstan Republic\***

Indicator	Years					
	2008	2009	2010	2011	2012	2013
Number of agricultural organizations of various organizational-legal forms, units	821	735	621	331	621	619
Marketability of agricultural production in agricultural organizations (% of the total production):						
Grain crop	46,5	48,3	44,5	42,1	62	85
Sugar beet	100,0	95,2	100,0	97,4	72	98
Oilseeds	48,5	56,8	59,0	58,4	n/a	n/a
Potatoes	41,1	45,9	55,1	42,8	27	38
Vegetables	77,1	71,5	90,6	76,2	99	85
Meat and poultry (live weight)	100,0	100,0	100,0	100,0	100	100
Milk	84,2	85,9	86,4	87,7	88	88
Eggs	93,4	96,2	93,7	89,6	94	98
Index of agricultural production by category of organization, % to the previous year	105,0	106,0	105,4	108,8	100,1	69,0
Average number of personnel, thousand people	101,7	91,0	81,7	78,9	73,7	73,4
Average salary of agricultural workers, thousand rubles	15912,9	17233,3	22062,2	27606,9	29011,0	32154
Balanced financial result, mln rubles	30,5	1047,1	2248,4	4124,8	463,0	-183,7
Profitability of production, %	8,8	10,5	15,9	16,4	8,9	1,9
Including:						
plant production	17,6	16,2	31,6	35,9	6,1	-2,6
animal husbandry production	3,3	7,0	6,6	5,9	8,4	1,7
Cost of capital assets, mln rubles	34,4	33,7	42,2	54,6	65,8	83,5
Share of unprofitable organizations, %	42,9	30,9	17,6	15,1	23,0	48
Current liquidity coefficient, %	179,6	175,2	170,7	164,8	181,8	118,0

\* Source: compiled by the author.

The table shows that before 2011 the number of agricultural organizations of various organizational-legal forms reduced, as well as the average number of personnel. However, in 2012–2013 the number of agricultural organizations significantly grew. In 2008–2011 the production profitability grew, especially in plant production. Since 2012 profitability has been reduced. This is especially vivid of plant production, which became unprofitable. The current liquidity coefficient of agricultural organizations in 2008–2012 became close to 200 %, which also proves the increase of working capital turnover per 1 ruble of short-term debts, but in 2013 this indicator dramatically decreased to 118%. Alongside with the growth of agricultural production index in 2008–2011, the volume of marketed production also grew, except in 2013. This is especially true for sugar beet and milk. This positive trend can be due to the state support of agricultural producers within a target program of “Rosselkhozbank” Public Corporation.

Tatarstan Republic is divided into six natural-economic zones, which include the following municipal regions: Arskiy, Atninskiy, Verkhneuslonskiy, Vysokogorskiy, Zelenodol'skiy, Laishevskiy, Pestrechinskiy – Kazan suburban zone; Baltasinskiy, Kukmorskiy, Mamadyshskiy, Rybno-Slobodskiy, Sabinskiy, Tyulyachinskiy – Fore-Kama zone; Agryzskiy, Aktanyshskiy, Elabuzhskiy,

Zainskiy, Mendelevskiy, Menzelinskiy, Muslyumovskiy, Nizhnekamskiy, Sarmanovskiy, Tukayevskiy – Nizhnekamsk suburban zone; Aznakayevskiy, Al'met'evskiy, Bavlinskiy, Bugul'minskiy, Leninogorskiy, Yutazinskiy – South-East zone; Aksubayevskiy, Alekseyevskiy, Al'keyevskiy, Kaybitskiy, Novosheshminskiy, Nurlatskiy, Cheremshanskiy, Chistopol'skiy – Over-Kama zone; Apastovskiy, Buinskiy, Drozhzhanovskiy, Kamsko-Ust'inskiy, Spasskiy, Tetyushskiy – Fore-Volga zone.

Grain production occupies the leading position among plant production sectors in Tatarstan. It surpasses other plant producing sectors by the sown area, amount of labor, material and financial resources. Almost 40 % of agricultural production is directly connected with grain – the largest source of income of enterprises, raw materials for food and processing industry, which significantly influences the development of not only agriculture, but the whole economy of the Republic. It is notable that at all stages of humanity development, the rises and falls of economy was directly connected with grain production levels.

To ensure the stable provision of Tatarstan population with high-quality food and provision of animal husbandry with balanced high-energy forage, the Ministry of Agriculture and Food of Tatarstan Republic has set the following target indicators for plant production development by 2015 – 7,5 mln tons of grain; 5,0 mln tons of sugar beet;



Fig. 1. Natural-economic zones of Tatarstan Republic [1]

4,0 mln tons of potatoes; 700 thousand tons of vegetables; 500 thousand tons of rape.

The intensive development of plant production is determined by the crop capacity of the main agricultural plants. Thus, by 2015 the crop capacity of grain plants is expected to grow to 36,0 metric centers per hectare; sugar beet – to 380 metric centers per hectare; potatoes – to 200 metric centers per hectare; rape – to 35 metric centers per hectare.

Until present, the cultivated area for the main agricultural plants were the same since 2007, including for grain – about 1600 thousand hectares, for forage plants – about 1050 thousand hectares. By 2015 the cultivated areas are expected to increase: for sugar beet to 90 thousand hectares, for rape to 170 thousand hectares, potatoes – to 18 thousand hectares.

It is important to increase the plant production volume, which is possible by optimizing the structure of cultivated areas, improving the agricultural technology, rationalizing the mineral and organic fertilization, increasing the labor productivity, and implementing of all measures for agricultural development of Tatarstan Republic.

Prospective intensification of plant production will be provided by implementing both federal and regional development programs, with the aim of the increasing the country's GDP.

According to statistical data, the plant production index in the Russian Federation in 2008–2012 has grown by 118,4 %, while deflator index for these products was 133,6 %. It means that the inflation growth rate largely exceeds the agricultural production growth rate. Such correlation has negative economic effect. It is necessary not just to increase the production volumes, but also to ensure the high and sufficient level of food provision per capita [2, 3].

The measures for developing elite seed production and their state (republican) subsidizing, the unit weight of areas sown with elite seeds to the total sown areas will be not less than 19 % by 2015.

Subsidies from federal and Tatarstan budget should be provided for purchasing elite seeds from the Russian seed producers, including grain, leguminous plants, rice, corn, soya, sugar beet, potatoes, clover and alfalfa, by agricultural producers (excluding individual farmers). In case of shared financing, the share of Tatarstan budget funds should be not less than 30 % of the federal funds allocated for these measures.

In our opinion, to increase the food provision of Tatarstan Republic, an efficient system of food production and distribution should be formed in the Republic, which

would reliably provide all groups of population with food, predominantly by internal production (80 %) and development of mutually advantageous market relations with other Russian subjects.

The Tatarstan Republic Ministry of Agriculture and Food Provision has determined the target indicators of food security by 2015, including:

1) meat consumption – up to 70 kg, or 90 % of the norm, according to the Russian Academy of Medical Sciences (RAMS);

2) milk consumption – up to 440 kg, or 113 % of the norm, according to RAMS;

3) eggs consumption – up to 320 eggs, or 110 % of the norm, according to RAMS;

4) vegetables consumption – up to 110 kg, or 80 % of the norm, according to RAMS [4].

Achieving the target indicators of food security should and will be accompanied by the increase in quality and safety of food. Improving the hygienic conditions, thorough selection of ecologically safe raw materials for children's and diet foods.

According to experts, the main conditions of food safety provision are self-provision with food (depending on the degree of meeting the population's demand in food by the regional producers); sustainability of the regional food market (depending on the volume of production and stock of agricultural products, level and dynamics of demand, supply and market prices for food); physical availability of food (depending on the availability of main foods on the whole territory, and not depending on the seasonability, in volumes and assortment corresponding to the payable demand of the population); economic availability of food (depending on the correlation of market prices for food and income of the population, not depending on their social status and place of living); food security (determined by minimization of ecologically unsafe, unhealthy and dangerous products).

The program of Social-economic Development of Tatarstan Republic in 2015 specifies the institutional factors influencing the efficient functioning and developing of the agrarian-production complex. In particular, such factors are allocation of productive forces, size of the middle class, level of innovative development, price and tariff policy, living standard of the population (economic and ecological factors).

The priority task of Tatarstan Republic is to create innovative diversified economy, appropriate level of food provision for the population.

The regional programs, stipulating measures for storing and processing of plant products in Tatarstan Republic



are: “Development of breeding-genetic Center in Tatarstan Republic in 2011–2014 and up to 2020”; “Processing of seeds in Tatarstan Republic in 2011–2013”; “Increasing the volumes of primary processing and storing of grain in 2011–2013”; “Increasing production of agricultural products by increasing the areas of meliorated lands in Tatarstan Republic in 2012–2014”.

### Conclusions

The Program of regional development “Development of agriculture and regulating markets of agricultural production, raw materials and food in Tatarstan Republic in 2013–2020” was elaborated in accordance with Federal Law of December 29, 2006 no. 264-FZ “On development of agriculture”, basing on the general provisions of the Doctrine of Food Security of the Russian Federation, confirmed by the Decree of the Russian President of January 30, 2010 no. 120, on the federal target program “Social development of rural areas up to 2013” confirmed by the Enactment of the Russian government of 03.12.2002 no. 858, federal target program “Preserving and restoring the fertility of agricultural lands and landscapes as a national patrimony of Russia for 2006–2010 and up to 2013”, confirmed by the Enactment of the Russian government of 20.02.2006 no. 99, and takes into account the general directions of the Program for social-economic development of Tatarstan Republic for 2011–2015, confirmed by a Law of Tatarstan Republic of April 22, 2011 no. 13-ZRT, as well as the existing target programs on the issues of agricultural development of Tatarstan Republic.

Thus, the agrarian sector of the Russian economy at the beginning of the third millennium is able to provide food security of the country, due to the strengthening state protectionism connected with the budget financing of target programs on fertility, melioration, roads, social and production infrastructure of rural settlements; forming the qualitatively new network of enterprises, associations and cooperatives for servicing the agricultural producers; organization of regional wholesale markets and stocks.

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#### МЕХАНИЗМЫ РЕАЛИЗАЦИИ ДИСКРЕЦИОННОЙ ФИСКАЛЬНОЙ ПОЛИТИКИ НА СУБФЕДЕРАЛЬНОМ УРОВНЕ

**Цель:** определение новых подходов к реализации эффективной дискреционной фискальной политики для обеспечения стимулирования социально-экономического развития на субфедеральном уровне.

**Методы:** в процессе исследования были использованы методы сравнительного экономического анализа и логического обобщения. Основные методологические принципы – диалектический подход к познанию социально-экономических явлений в области дискреционной фискальной политики на субфедеральном уровне, в контексте совокупности объективных и субъективных факторов, а также методологический принцип – единство исторического и логического, системный подход к экономическим явлениям и процессам формирования механизмов реализации дискреционной фискальной политики. Результаты: проведена диагностика происходящих социально-экономических процессов, в области проводимой исполнительными органами государственной власти и управления дискреционной политики в сфере сельского хозяйства Республики Татарстан рассмотрены экономические рычаги управления, определяющие механизмы маневрирования расходами регионального бюджета, влияющие на ускорение социально-экономического развития.

**Научная новизна:** в статье представлены новые подходы к формированию механизмов реализации эффективной дискреционной политики на субфедеральном уровне.

**Практическая значимость:** основные положения и выводы статьи могут быть использованы в научной и педагогической деятельности при рассмотрении вопросов о сущности и тенденциях развития современной дискреционной фискальной политики.

**Ключевые слова:** региональная дискреционная политика; маневрирование бюджетными расходами; программно-целевой метод бюджетного планирования; социально-экономическое развитие; регионы России; сельское хозяйство; сельхозпроизводители; Российская Федерация; Республика Татарстан.

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