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Analysis of the Murmansk Region's budget execution

Abstract: Every subject of the Russian Federation has its budget, which is intended to fulfil the expenditure obligations of the Russian Federation. Regardless of the budget system level, any budget is determined by three united parties – the formation, distribution and use of a fund of funds, that is, budget revenues and expenditures. The relevance of the chosen topic lies in the fact that it is with the help of the budget that regions can focus financial resources on crucial areas of social and economic development. With the help of the budget, national income is redistributed between industries and spheres of public activity. This topic examines the execution of the Murmansk region's budget, where finances are allocated, and which areas require high costs. The study subject is the budget of the Murmansk region and all its components. The study object is the system of socio-economic relations regarding the formation and use of a fund of funds. The study aims to consider Murmansk region's budget execution, which areas require high costs, and which are more economical. The methods used in this study are systematic and comparative analysis, generalisation, description, and modelling. In the study, normative legal acts and the works of I.A. Tsindeliani were used. The authors conclude that there is a shortage in almost all areas of financing.

Keywords: Murmansk region, regional budget, revenue budget items, expenditure budget items, budget execution.



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Анализ исполнения бюджета Мурманской области

Аннотация: Всякий субъект Российской Федерации имеет свой личный бюджет, который предназначен для исполнения расходных обязательств Российской Федерации. Независимо от уровня бюджетной системы любой бюджет определяется тремя сторонами, которые объединены между собой – формированием, распределением и использованием фонда денежных средств, то есть доходами и расходами бюджета. Актуальность выбранной темы заключается в том, что именно с помощью бюджета регионы имеют возможность сосредотачивать финансовые ресурсы на решающих участках социального и экономического развития. С помощью бюджета происходит перераспределение национального дохода между отраслями, сферами общественной деятельности. В данной теме рассматривается исполнение Мурманской областью бюджета, куда распределяются финансы, какие сферы требуют больших затрат. Предмет исследования – бюджет Мурманской области, все его составляющие. Объект исследования – система социально-экономических отношений по поводу формирования и использования фонда денежных средств. Целью исследования является рассмотрение исполнения бюджета Мурманской области, какие сферы требуют больших затрат, а какие являются более экономичными. Методы, используемые в данном исследовании, системный и сравнительный анализ, обобщение, описание, моделирование. В ходе исследования были использованы нормативно-правовые акты и труды И.А. Цинделиани. Авторы делают вывод, что наблюдается дефицит почти во всех сферах финансирования.

Ключевые слова: Мурманская область, региональный бюджет, доходные статьи бюджета, расходные статьи бюджета, исполнение бюджета.



Introduction

Every subject of the Russian Federation has its budget, which is intended to fulfil the expenditure obligations of the Russian Federation. Regardless of the budget system level, any budget is determined by three united parties – the formation, distribution and use of a fund of funds, i.e., budget revenues and expenditures. Murmansk Region is a subject of the Russian Federation. This subject is located northwest of the European part of Russia, on the Kola Peninsula and the adjacent part of the mainland. The waters of the Barents and White Seas wash it. It also borders Norway to the northwest and Finland to the west. It has an area of 144.9 thousand sq. km and a population of 787.6 thousand people on January 01, 2012.

By Decree of the President of Russia dated March 09, 2004, No. 314, the Federal Treasury was established with the transfer to it of the law enforcement functions of the Ministry of Finance of the Russian Federation to ensure the execution of the federal budget. In previous years, tremendous work has been performed to develop the treasury system in the Murmansk Region, which is necessary to improve the efficiency of public finance management.

The Office of the Federal Treasury for the Murmansk Region is a territorial body of the Federal Treasury established within the Murmansk Region's borders and directly subordinate to the Federal Treasury.

The main objectives of the management are:

- (1) cash services for the execution of the federal budget in the territory of a constituent entity of the Russian Federation;
- (2) cash services for executing the budget of the Russian Federation's subject, budgets of municipalities according to the budget legislation of the Russian Federation and agreements

- concluded by the department with the executive authority of the subject of the Russian Federation, local self-government bodies;
- (3) in cases established by the legislation of the Russian Federation, accounting for transactions with funds of legal entities that are not recipients of budgetary funds according to the Budget Code of the Russian Federation;
 - (4) accounting of revenues received by the budget system of the Russian Federation and their distribution among the budgets of the budget system of the Russian Federation;
 - (5) prepare and submit reports on the cash execution of the federal budget according to the established procedure to the Federal Treasury in the Russian Federation's subject territory.

According to the organisational and staff structure approved by Management Order No. 59, dated February 19, 2021, the Management Structure includes 32 departments as of December 31, 2021.

This work analysed the official reports of the Federal Treasury of the Murmansk region for 2022 and the planned 2023-2024 years.

The chosen topic is relevant because regions have the opportunity to focus financial resources on crucial areas of social and economic development. The budget also helps redistribute national income between industries and spheres of public activity. This topic examines the execution of the Murmansk region's budget, where finances are allocated, and which areas require high costs.

The study subject is Murmansk region's budget and all its components.

The study object is the system of socio-economic relations regarding the formation and use of a fund of funds.

The study aims to consider how the Murmansk region's budget is executed, which areas require high costs, and which are more economical.

The main objectives of this study are:

- consider Murmansk region's income execution;
- research Murmansk region's consumption;
- analyse Murmansk region's budget deficit;
- reveal the main directions of Murmansk region's tax policy for 2021 and the planning period of 2022 and 2023;
- reveal the directions of Murmansk region's debt policy for 2021 and the planning period of 2022 and 2023;

The methods used in this study are systematic and comparative analysis, generalisation, description, and modelling.

In the course of the study, normative legal acts and I.A. Tsindeliani's works were used.

The results of the study

Murmansk region's budget revenues

First, it is necessary to look at the indicators for this year and then at the previous one and conduct a comparative analysis in the table to trace the changes and reflect the complete picture of this issue.

According to the draft law, the revenues of the regional budget amounted to the following indicators:

- in 2022, they amount to 103,569,070.0 thousand rubles, including tax revenues – 88,230,220.7 thousand rubles, or 85.2% of the regional budget revenues, non-tax revenues – 605,869.5 thousand rubles (0.6%), gratuitous receipts – 14,732,979.8 thousand rubles (14.2%);
- in 2023, they amount to 107,219,022.8 thousand rubles, including tax revenues – 93,163,894.4 thousand rubles, or 86.9% of the regional budget revenues, non-tax revenues – 577,913.3 thousand rubles (0.5%), gratuitous receipts – 13,477,215.1 thousand rubles (12.6%);
- in 2024, they amount to 111,016,838.6 thousand rubles, including tax revenues – 97,201,401.7 thousand rubles, or 87.6% of the regional budget revenues, non-tax revenues – 554,856.5 thousand rubles (0.5%), gratuitous receipts – 13,260,580.4 thousand rubles (11.9%).

Thus, the total revenue of the regional budget for 2023 was 7.8% less than the amount approved by the Law on the Budget for 2022 (tax and non-tax revenues were reduced by 6.2%, or 5,886,165.2 thousand rubles, the volume of gratuitous receipts was reduced by 16.4%, or 2,891,033.2 thousand rubles).

Tax and non-tax revenues are projected to increase annually. The draft law also predicts an increase in tax and non-tax revenues of the regional budget relative to 2022 by:

- 5.5% in 2023,
- 10.0% in 2024.

At the same time, the receipt of tax and non-tax revenues above the level of 2022 is projected by the draft law only in the planning period (2024), which does not correspond to paragraph 4.2 of the “Strategy for Social And Economic Development of the Murmansk Region until 2020 and for the Period up to 2025”, according to which an increase in tax and non-tax revenues of the regional budget aims the main task of the state budget policy. The dynamics of income receipts for 2020-2024 are shown in the diagram (*Figure 1*).

In 2022, tax and non-tax revenues totalled 88,836,090.2 thousand rubles (with a share of tax revenues of 99.3%), which is 5,886,165.2 thousand rubles (6.2%) less than the amount approved by the Budget Law for 2021.

The draft law 2023 provides for tax revenues of 93,163.9 thousand rubles, 4,933.7 thousand rubles more than the amount approved by the Budget Law for 2022.

The draft law 2023 provides for non-tax revenues of 577.9 million rubles, 28 million rubles less than the amount approved by the Budget Law for 2022.

The gratuitous receipts for the regional budget 2023 are projected to decrease by 1,255,764.7 thousand rubles or 12.6%, compared to the approved figures for 2022. The share of gratuitous receipts in the regional budget's total revenue is reduced from 14.2% in 2022 to 12.6% in 2023 and 11.9% in 2024. The dynamics of gratuitous receipts to the regional budget in 2020-2024 are shown in the appendix (*Table 1*).

In 2022-2024, the receipt of subventions from the federal budget for implementing state powers will be transferred to the Murmansk region. The Russian Federation will account for

20.7%, 23.8% and 25.2% of the total gratuitous receipts, respectively. In 2020 and 2021, the share of subventions in gratuitous receipts from the federal budget amounted to 18.3% and 18.6%.

The receipt of other inter-budgetary transfers from the federal budget in 2022 amounted to 9.2%, 7.3% in 2023 and 6.8% in 2024 of the total gratuitous receipts from other budgets of the budgetary system. The bill also provides for gratuitous receipts from the state corporation – the Fund for Assistance to Housing and Communal Services Reform: 957,826.5 thousand rubles in 2022, 1,164,346.9 thousand rubles in 2023 and 1,206,585.6 thousand rubles in 2024.

Murmansk region's budget expenditures

For the 2022 fiscal year, the total volume of expenditures of the regional budget amounted to 123,910,285.1 thousand rubles, which is 19 360 139.4 thousand rubles, or 18.5% higher than the volume of expenses approved by the Law on the Budget for 2021 and the volume of expenditures according to the assessment of their expected execution in 2021. In the total volume of the expenditure part of the regional budget, 14,732,979.8 thousand rubles, or 11.9%, will be expenses carried out at the expense of gratuitous receipts from the Federal Budget, which is 2,595,142.8 thousand rubles, or 15.0% less than in 2021 (17,328,122.6 thousand rubles, or 16.6% in the budget of 2021, 12,307,146.0 thousand rubles, or 14.5% in the 2020 budget).

The regional budget total expenditures for the planning period of 2023 and 2024, considering conditionally approved (approved) expenditures, are planned to be less than the volume of allocations for the next 2022: by 8.8% for 2023 and 1.2% for 2024 ([Table 2](#)).

There is no significant change in the functional structure of regional budget expenditures in the 2022 budget. The key share in the regional budget total expenditure, as in the previous 2021, is expenses by sections:

- 0500 “Housing and communal services” – 4.6% (14.6% in 2021),
- 0700 “Education” – 20.0% (20.9% in 2021),
- 1000 “Social Policy” – 22.8% (24.7% in 2021).

Budget allocations are planned to increase for all sections of budget expenditures.

A significant increase in budget allocations in nominal terms, when compared with the volume approved by the Budget Law for 2022, is planned for the following sections:

- 0400 “National Economy” – the volume of allocations is planned for 3,804,283.3 thousand rubles or 37.7% more than in 2022,
- 0500 “Housing and communal services” – the volume of allocations is planned for 2,886,551.1 thousand rubles or 18.9% more than in 2022,
- 0700 “Education” – the allocation volume is planned for 3,001,515.8 thousand rubles, or 13.8% more than in 2021.

The regional budget for 2023's expenditure structure and a comparative analysis of changes in the volume and structure of expenditures by budget expenditure classification sections are presented in the appendix ([Figure 2](#)).

In the medium-term planning period 2022-2024, the division of budget allocations in the functional classification of regional budget expenditures is characterised by:

- (1) a steady increase in the proportion and volume of budget allocations under section 1000 “Social Policy”, which indicates the unconditional fulfilment of existing social obligations to the population;
- (2) a relatively stable level of expenditures under section 0700 “Education”;
- (3) the tendency to reduce expenditures is reflected in sections 0400, “National Economy”, 0500 “, Housing and communal services”, and 0900 “, Healthcare”.

Murmansk region’s budget deficit

Now, it is necessary to describe the deficit of the regional budget, the amount of which for 2022 amounted to 203,412,15,1 thousand rubles, is 10.4% of the approved total annual revenue of the regional budget, but excluding the agreed amount of gratuitous receipts, but does not exceed the limit set by paragraph 2 of Article 92.1 of the Budget Code of the Russian Federation, while exceeding 0.4 percentage points The level of budget deficit determined by section 5 of the Main Directions of Debt policy (no higher than 10%) is indicated.

For 2023 and 2024 (the planning period), the size of the deficit is projected in the amounts of 5,750,784.5 thousand rubles and 616,926.1 thousand rubles and comply with the restrictions established by paragraph 2 of Article 92.1 of the Budget Code of the Russian Federation.

The dynamics of the regional budget deficit (surplus) in 2020-2024 are shown in the appendix ([Table 3](#)).

It is also worth saying that in 2022-2024, the total volume of attracting government loans from credit institutions will amount to 97,220.0 million rubles, and the total repayment volume will amount to 82,800.0 million rubles. The volume of fundraising in 2022 will increase significantly, if compared with the indicator approved for 2021 (by 34,350.0 million rubles), and will amount to 36,350.0 million rubles. In 2023, it will decrease to 32,190.0 million rubles; in 2024, it will decrease to 28,680.0 million rubles.

Suppose we sum up the volume of attracting budget loans from other budgets of the budgetary system of the Russian Federation in 2022 and the planned period. In that case, it will amount to 26,758.4 million rubles (including 3,408.4 million rubles – a budget loan for financial support of implementing the infrastructure project Cultural and Business Center “New Murmansk”). The total repayment amount will be 25,681.1 million rubles. Further, the volume of fundraising in 2022 will amount to 9,342.8 million rubles in the planned period and will gradually decrease to 9,275.6 million rubles and up to 8,140.0 million rubles, respectively.

It is worth concluding that there is a tendency to reduce the volume of borrowing from 45,692.8 million rubles (2022) to 36,820.0 million rubles (2024) or by 19.4% (mainly due to a reduction in the share of loans from credit institutions), which is a positive value. At the same time, the planned period also provides for an increase in the amount of funds allocated for debt repayment from 35730.8 million rubles (2022) to 36,609.6 million rubles (2024), or 2.5%, i.e., Murmansk region’s budget is coming out of deficit, which indicates that more funds will be spent on providing more areas in need.

In 2022, the volume of attracting government loans from credit institutions (commercial loans) was 3.9 times higher than the planned volume of attracting budget loans. In 2023 and 2024, the planned volume of attracting commercial loans will exceed the volume of attracting budget loans by 3.5 times. Thus, in 2022-2024, significant volumes of attracting commercial

loans than budget loans are maintained, which increases the costs of the regional budget for servicing them and consequently reduces its debt sustainability.

The directions of Murmansk region's tax policy for 2022 and the planning period of 2023 and 2024

In the three-year term 2022-2024, more attention will be paid to improving tax regulation to create conditions for the growth of investment activity, support for medium and small businesses, and ensure the sustainability of the regional budget system.

Next, it is necessary to move on to the part of strengthening the tax potential of the Murmansk region to increase revenues of the consolidated region's budget:

- (1) performing measures to identify the root causes of the deterioration of the financial condition and solvency of the backbone organisations of the Murmansk region;
- (2) identifying, if necessary, measures to support the economy of the region in identifying negative factors (risks) affecting the sustainable operation of relevant business entities operating in the Murmansk region, including considering the epidemiological situation;
- (3) preparing proposals to address issues related to changes in federal and regional legislation regulatory legal acts of local governments, including improving the efficiency and effectiveness of taxation, like enhancing the administration of tax and non-tax payments and repayment of debts on them;
- (4) provision of separate tax benefits for economic entities for taxes to be credited to the budget of the Russian Federation's subject using the "two keys" rule, provided that the objectives of delivering such tax benefits correspond to the goals of state programmes and Murmansk region's socio-economic policy that are not related to state programmes;
- (5) annually establishing a coefficient reflecting the regional characteristics of the labour market to calculate a fixed advance payment on personal income tax for foreign workers engaged in labour activity in the Murmansk region based on a patent;
- (6) continuing work on the involvement in the tax turnover of individual real estate objects, in respect of which the corporate property tax is calculated based on the cadastral value;
- (7) continuing work on inventory and optimisation of regional property and municipal property, involvement in economic turnover of unused real estate and land plots;
- (8) organising and conducting the state cadastral valuation of real estate to update the tax base;
- (9) setting a certain period of validity for the introduction of new regional tax benefits and other tax advantages;
- (10) taking measures to ensure fair competitive conditions in the provision of services by economic entities of various forms of ownership;
- (11) assessing Murmansk Region's tax expenditures due to the provision of regional tax benefits, including determining their practicality and effectiveness;
- (12) taking measures to prevent inefficient tax expenditures.

Now, it is worth mentioning the part of developing Murmansk region's tax potential, in which it is planned to:

- (1) improving conditions for attracting investments into the economy of the region, including mechanisms of state support for economic entities that have received the status of residents of the territory of advanced socio-economic development "Capital of the Arctic", the Arctic

- zone of the Russian Federation to increase economic potential and unlock the potential of competitive advantages of the Murmansk region as a subject of the Arctic zone of the Russian Federation, increase business activities in the macroregion;
- (2) introducing an “investment tax deduction” mechanism, including stimulating enterprises of essential non-resource sectors of the economy to participate in the implementation of the activities of the national project “Labour Productivity”;
 - (3) improving the mechanisms of tax regulation and stimulation of investment activity of the regional economy, including attracting investments to implement investment projects on the terms of public-private partnership, municipal-private partnership and concessions;
 - (4) improving support measures to create favourable conditions for implementing projects to reduce the hydrocarbon footprint, including hydrogen investment projects, in the Murmansk Region;
 - (5) promoting the involvement of new business entities in small and medium-sized enterprises, including maintaining the “tax holidays” for first-time registered individual entrepreneurs applying the simplified taxation system and the patent taxation system for certain types of economic activity in the Murmansk Region until 2024;
 - (6) support for entrepreneurial initiatives by maintaining, until 2023, the maximum reduced tax rates levied in connection with the application of the simplified taxation system for taxpayers operating in the Murmansk region, without restrictions on types of economic activity;
 - (7) improving tax regulation of simplified and patent taxation systems;
 - (8) creating conditions conducive to developing entrepreneurial activity and legalising business by self-employed citizens.

The main directions of Murmansk region’s debt policy for 2021 and the planning period of 2022 and 2023

Now, it is necessary to move on to the debt policy concept. Murmansk Region’s debt policy is understood as the strategy for managing state internal borrowings of the Murmansk region, which is aimed at:

- meeting the needs of the Murmansk region in borrowing financing;
- timely and complete fulfilment of Murmansk region’s government debt obligations;
- minimising the cost of servicing the Murmansk region’s state internal debt;
- maintaining the volume and structure of Murmansk region’s obligations, excluding their non-fulfilment;
- compliance with the values of indicators that ensure a high level of Murmansk region’s debt sustainability;
- ensuring financing of the regional budget deficit.

The Ministry of Finance implements the Murmansk Region’s debt policy. In 2022-2024, the debt policy will be implemented together with the main parameters of the region’s economic development.

The main factors that determine the direction of Murmansk region’s debt policy for 2022 and the planning period of 2023 and 2024 are:

- the likelihood of exposure to macroeconomic risks related to the deterioration of the economic environment of the external and internal markets, like changes in investment plans (strategies) and policies of vertically integrated companies, infrastructure companies and organisations;
 - amendments to the Russian Federation's budget legislation;
 - instability of Russian Federation's legislation on taxes and fees;
 - the growth of Murmansk Region's expenditure obligations due to the need to implement the provisions of the Address of the President of the Russian Federation to the Federal Assembly of the Russian Federation dated April 21, 2021, to achieve the targets of regional projects implemented within the framework of relevant national projects aimed at achieving national development goals;
- Murmansk Region's debt policy is also aimed at:
- compliance with the upper limits of public debt, the size of the regional budget deficit and the maximum amount of borrowing within the limits established by the Budget Code of the Russian Federation and the law of the Murmansk Region on the regional budget for the next financial year and for the planning period;
 - ensuring the maintenance of expenses for servicing Murmansk region's public debt within the limits established by the Budget Code of the Russian Federation and the law of the Murmansk Region on the regional budget for the next financial year and for the planning period;
 - compliance with the values of indicators that ensure a high level of debt sustainability in the Murmansk region.

Conclusion

Based on the above, the authors can conclude that there is a shortage in almost all areas of financing. Expenditures on education and science, health care, and social support decreased by nearly 2%. Still, subsidies to state budgetary and autonomous institutions for financial support of state tasks, on the contrary, increased by 1-2% compared to 2021. However, according to the bill, it is assumed that tax and non-tax revenues of the regional budget will grow in 2022.

The regional budget for 2022 amounted to a deficit of 20,341,215.1 thousand rubles, which amounts to 10.4% of the approved total annual revenue of the regional budget, but without considering the agreed amount of gratuitous receipts and does not exceed the limit set by paragraph 2 of Article 92.1 of the Budget Code of the Russian Federation, but at the same time exceeds the deficit level by 0.4 percentage points the budget defined by section 5.

It is worth noting that the regional budget is projected to have a deficit of 5,750,784.5 thousand rubles in 2023 and 616,926.1 thousand rubles in 2024. The projected deficit size corresponds to the restrictions established by paragraph 2 of Article 97.1 of the Russian Federation's Budget Code.



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Appendix

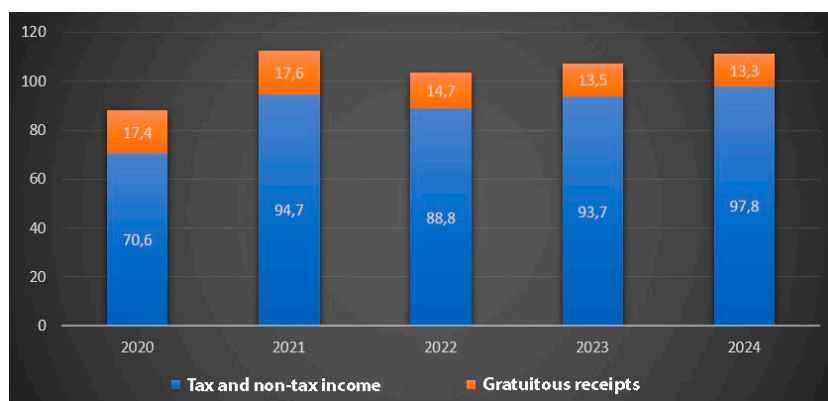


Figure 1. The dynamics of income receipts for 2020-2024

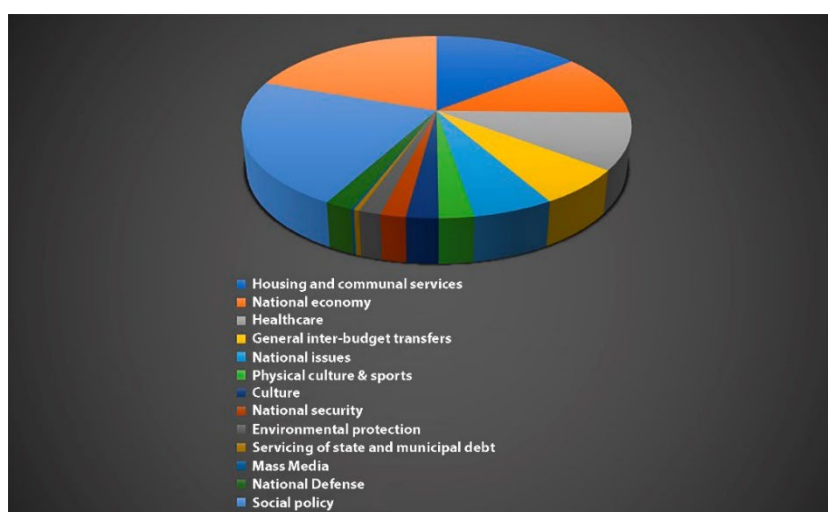


Figure 2. The structure of expenditures of the regional budget for 2023 and a comparative analysis of changes

Table 1. Dynamics of gratuitous receipts to the regional budget in 2020-2024

Indicators	Execution for 2020	Approved for 2021	Approved for 2022	2023 (forecast)	2024 (forecast)
Gratuitous receipts, thousand rubles	17,355,885.0	177,624,013.0	14,732,979.8	13,477,215.1	13,260,580.4
By the previous year, thousand rubles	x	268,128.0	-2,891,033.2	-1,255,764.7	-216,634.7
By the previous year, %	x	101,5%	83,6%	91,5%	98,4%

Table 2. Total expenditures of the regional budget for the planning period of 2023 and 2024, considering conditionally approved (approved) expenses

No.		Approved by the draft budget for 2021	Approved by the draft budget for 2022	The bill	
1	TOTAL EXPENSES:	104,550,145.7	123,910,285.1	112,969,807.4	111,633,764.8
1.1.	Change to the level of the previous year		18,5%	-8,8%	-1,2%
1.2.	Change to the approved volume for 2020		18,5%	8,1%	6,8%
2	Conditions approved expenses			4,435,468.0	8,716,738.6
	The share of total expenditures, excluding expenditures provided for from the federal budget			4,5%	8,9%
3.	The amount of expenses excluding conditionally approved	104,550,145.7	123,910,285.1	108,534,339.4	102,917,026.2
3.1	Including at the expense of the federal budget (share in the volume of allocated expenses)	17,328,122.6 16,6%	14,732,979.8 11,9%	14,477,215.1 12,4%	13,260,580.4 12,9%

Table 3. Dynamics of the size of the deficit (surplus) of the regional budget in 2020-2024

	2020	2021	2022	2023	2024
Executed (surplus)	1,395,206.7				
Approved (surplus)		7,796,122.6	20,341,215.1		
Change		6,400,915.9	x		
Project (deficit)				5,570,784.5	616,926.1
Change				-14,590,430.6	- 5,133,858.4