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Federal intergovernmental transfers in the Russian Federation: experience and results of implementation

ABSTRACT

Relevance. Intergovernmental budgetary regulation is pivotal for promoting territorial equalization and bridging socio-economic gaps among regions. It ensures equitable access to public goods for all citizens, irrespective of their location. The effective distribution of federal financial assistance, guided by the principles of budget federalism, is essential for maintaining macroeconomic stability and fostering sustainable socio-economic development on the national and regional levels.

Research Objective. The study aims to assess the competitive positions of Russian regions within the distribution system of federal intergovernmental transfers.

Method and Data. To investigate Russia's system of intergovernmental transfers, the research employs statistical methods, including structural-dynamic, grouping, and graphical analysis, along with novel analytical tools like the dependence coefficient and income coefficient. The study encompasses data from 2015 to 2022, sourced from the Federal Treasury and Federal State Statistics Service (Rosstat).

Results. The study analyzes the dynamics of transfers from the federal budget to regional budgets and shows significant transformations in the transfer structure, revealing a decrease in non-targeted transfers and an increase in targeted ones. The study also examines the differences between regions in the distribution of these transfers. Russian regions were grouped depending on the share of federal transfers in their total budget income and the average per capita income in their consolidated budget. The study introduces a novel methodological approach through the use of newly developed tools – the dependence coefficient and income coefficient – to evaluate regional competitiveness.

Conclusion. Despite an overall increase in federal transfers, persistent regional disparities intensify competition for financial assistance. These findings can be of interest to policymakers at federal and regional levels, researchers, and educators in relevant fields.

KEYWORDS

regions, interbudgetary transfers, subsidies, grants, subventions, budget federalism, regional budgets, interregional differentiation, regional competitiveness, regional policy

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Федеральные межбюджетные трансферты как инструмент кросстерриториального выравнивания: опыт и результаты реализации в Российской Федерации

АННОТАЦИЯ

Актуальность. Посредством межбюджетного регулирования реализуется территориальное выравнивание и сокращаются межтерриториальные диспропорции социально-экономического развития, обеспечивает-

КЛЮЧЕВЫЕ СЛОВА

регионы, межбюджетные трансферты, субсидии,

ся равный доступ граждан к общественным благам вне зависимости от региона проживания. Эффективная система распределения финансовой помощи из федерального бюджета, основанная на принципах бюджетного федерализма, имеет принципиальное значение для макроэкономической стабильности и устойчивого социально-экономического развития как страны в целом, так и отдельных территорий.

Целью исследования является оценка конкурентных позиций субъектов РФ при распределении федеральных межбюджетных трансфертов.

Данные и методы. Основу исследования составляют методы статистического анализа, в том числе, структурно-динамический анализ, группировка, графический анализ. Также использованы разработанные автором аналитические инструменты - коэффициент зависимости и коэффициент доходов, определяющие новизну используемой методики. Временной период оценки: 2015 – 2022 годы. Информационную базу исследования составили официальные данные органов государственной власти России: Федерального казначейства и Росстата.

Результаты. Автором реализован структурно-динамический анализ трансформации межбюджетных трансфертов из федерального бюджета в консолидированные бюджеты субъектов РФ как в целом по стране, так и в разрезе федеральных округов, осуществлена оценка межрегиональной дифференциации в сфере межбюджетного распределения. В ходе исследования выявлена значительная трансформация структуры межбюджетных трансфертов, со снижением доли нецелевых трансфертов и ростом целевых. Проведена группировка субъектов РФ по критериям: доля федеральных трансфертов в консолидированных доходах бюджета, величина среднедушевых доходов консолидированного бюджета. Новизна используемой методики заключается в использовании разработанных автором аналитических инструментов - коэффициента зависимости и коэффициента доходов.

Выводы. Несмотря на общий рост федеральных трансфертов, сохраняется существенная дифференциация между регионами, что усиливает межрегиональную конкуренцию в сфере распределения федеральной финансовой помощи. Результаты исследования представляют интерес для работников органов государственной власти России федерального и регионального уровня, а также исследователей и преподавателей соответствующих дисциплин.

бюджетный федерализм, региональные бюджеты, межрегиональная дифференциация, конкурентоспособность регионов, региональная политика

ДЛЯ ЦИТИРОВАНИЯ

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联邦预算间转移支付作为跨区域均衡工具：俄罗斯联邦的经验和实施结果

摘要

现实性：通过预算间调节，实现地域均等化，可以缩小社会经济发展中的地区差距，确保公民不论居住在哪个地区，都能平等地获得公共产品。以财政联邦制为基础的预算财政援助有效分配系统，对于整个国家和各个地区的宏观经济稳定和社会经济可持续发展至关重要。

研究目标：评估俄罗斯联邦主体在联邦预算间转账分配中的竞争地位。

数据与方法：研究以统计分析法为基础，另采用了结构与动态分析、分组与图形分析法。作者还使用了自己开发的分析工具——依赖系数和收入系数，这显示了所使用方法的新颖性。研究评估时间段为：2015-2022年。研究的信息基础是俄罗斯国家官方数据：联邦财政部和俄罗斯国家统计局。

研究结果：作者对联邦预算、合并预算和预算间转账在全国和各联邦区的变化进行了结构和动态分析，评估了预算间分配领域的地区差异。研究表明，预算间转账结构发生了重大变化，非定向转移支付比例下降，定向转移支付比例上升。根据联邦转移支付在综合预算收入中所占份

关键词

地区、预算间转账、补贴、赠款、津贴、补助金、财政联邦制、地区预算、区域差异、地区竞争力、区域政策

额、人均综合预算收入额等标准对俄罗斯联邦主体进行了分组。该方法的新颖之处在于使用了作者开发的分析工具——依赖系数和收入系数。
结论：尽管联邦转移支付总体上有所增长，但地区之间的差异仍然很大，这加剧了地区间在联邦财政援助分配方面的竞争。研究结果对俄罗斯联邦和地区各级政府机关的工作人员以及相关学科的研究人员和教师都很有意义。

供引用

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Introduction

The system of intergovernmental transfers plays a pivotal role in territorial regulation, fostering the balance of subnational finances and alleviating cross-territorial differentiation in socio-economic development. Territorial equalization, which implies measures to reduce regional disparities, fosters more balanced regional development: this way the government ensures that citizens have equitable access to public goods. A well-functioning system for distributing financial aid from the federal budget, grounded in the principles of fiscal federalism, is crucial for maintaining overall economic stability and promoting sustainable socio-economic development on the national and regional levels. Budgetary federalism is an important tool of territorial regulation: it is used to balance the finances of different regions and minimize economic disparities between them. It also helps ensure equal access to quality public goods and services for all citizens, regardless of their place of residence.

The Russian system of intergovernmental transfers undergoes continuous adjustments, with over ten amendments made to the Budget Code each year in recent times. Considering additional regulatory acts in budgetary legislation, this results in a substantial volume of changes, highlighting the need to assess the effectiveness of the budgetary mechanism.

One of the most powerful instruments used by the federal government to exert economic influence on regions is budgetary financing, which includes the system of intergovernmental transfers. According to the Budget Code of the Russian Federation (hereinafter referred to as the Budget Code)¹, intergovernmental transfers are funds provided by one budget to another within

the framework of the budgetary system (Article 6 of the Budget Code).

Transfers from the federal to regional budgets can take the form of grants, subsidies, subventions, and other intergovernmental transfers (Article 129 of the Budget Code). Grants are understood as «intergovernmental transfers provided on a gratuitous and non-refundable basis without specifying their allocation purposes» (Article 6 of the Budget Code). Subsidies from the federal budget to regional budgets are defined as «intergovernmental transfers granted to the budgets of the subjects of the Russian Federation to co-finance expenditure obligations arising in the exercise of the powers of the authorities of the subjects of the Russian Federation on matters within their jurisdiction and matters of joint jurisdiction of the Russian Federation and the subjects of the Russian Federation, and expenditure obligations in the exercise of the powers of local self-government bodies on matters of local importance» (Article 132 of the Budget Code). Subventions represent «intergovernmental transfers granted to the budgets of the subjects of the Russian Federation for the purpose of financing expenditure obligations of the subjects of the Russian Federation and/or municipal entities arising in the exercise of the powers of the Russian Federation transferred for implementation to the authorities of the state power of the subjects of the Russian Federation and/or local self-government bodies in the established procedure» (Article 133 of the Budget Code). While intergovernmental transfers are the primary form of non-repayable monetary disbursements, there are also other forms of financial assistance to regions, including repayable and reimbursable ones (for example, budgetary loans) (Akmetzhanova, 2022).

The research centers on Russia's intergovernmental transfer system, a key element in addressing territorial disparities and ensuring equal access to public goods for citizens. It examines the competitive positions of Russian regions within

¹ "Budget Code of the Russian Federation" dated 31.07.1998 No. 145-FZ (version of 25.12.2023, with amendments dated 25.01.2024). Legal reference system Consultant+. Retrieved from: <https://www.consultant.ru/> (Access date: 28.01.2024)

the intergovernmental transfer distribution system, assesses its effectiveness and fairness, and examines the impact of these transfers on regional socio-economic development.

The hypothesis of this study is that the mechanisms of federal intergovernmental transfers in Russia can significantly impact the competitive positions of the regions within the distribution system, thereby either contributing to or hindering the achievement of territorial equalization and the reduction of regional socio-economic disparities.

The study aims to identify and analyze the main trends and issues in the system of intergovernmental transfers in Russia, as well as to assess the impact of these transfers on the socio-economic development of regions.

Key research objectives:

- analyze the dynamics and structure of intergovernmental transfers in Russia, aiming to identify key trends and changes in the distribution of federal funds among regions;
- evaluate the effectiveness of intergovernmental transfer distribution, which includes an analysis of their impact on reducing interregional socio-economic disparities;
- investigate the impact of intergovernmental transfers on the socio-economic development of regions, with a focus on Russian regions' competition for intergovernmental transfers.

The research methodology employs a comprehensive approach based on both quantitative and qualitative analysis. Statistical analysis methods, along with expert assessments, were used to examine various aspects of the intergovernmental transfer system and its development. The study relies on official data from the Federal Treasury of Russia and Federal State Statistics Service (Rosstat).

The main findings demonstrate that despite significant financial resources allocated through interbudgetary transfers, their impact often does not align with the expected goals, particularly those related to enhancing the quality of life in different regions. In recent years, intergovernmental transfers have undergone a significant transformation, with a decrease in non-targeted transfers and an increase in targeted transfers, impacting the distribution and use of financial resources.

Results of the study indicate persisting regional disparities, despite an overall increase in federal transfers, and intensifying interregional competition for federal financial assistance. Ad-

ditionally, there is uneven distribution of federal transfers among regions, leading to disparities in their economic development and public access to goods and services. These problems show that the intergovernmental transfer system needs improvement for a fair and effective distribution of federal funds.

Literature review

There is a substantial body of research on the political structure of the state and organization of state power. For example, Weingast (1995) analyzes the «discretion dilemma» – the government must be strong enough to protect rights, but its powers must be limited to avoid violating rights. To address this dilemma, the author proposes the concept of a «limited government,» which implies institutional mechanisms that compel politicians to adhere to constitutional norms and constraints.

Rodrik et al. (2004) take these ideas further and, employing extensive econometric analysis of data from several dozen countries, argue that the most significant factor determining the level of income in the country is the quality of institutions, while the role of geographic, trade, and other factors is less substantial.

The theory of multi-level governance, dedicated to the organization of relationships among different levels of government, is explored by Saito-Jensen (2015). Using examples of land use regulation, the theory demonstrates that states are no longer necessarily monopolistic or exclusively central in the development of political decisions. Increasingly, governmental authority is shaped and shared among entities operating at different levels.

Fidelman et al. (2013), through the lens of the multi-level governance concept, examine climate change adaptation in the Great Barrier Reef region of Australia by analyzing examples of adaptation strategies at the federal, state, regional, and local levels.

Edelenbos et al. (2018) compare three cases of community self-organization to interact with government institutions: in the Netherlands, the UK, and the USA. The authors examine various types of such interaction (stimulation, collaboration, disruption, etc.), which evolve at different stages of the evolution of public institutions.

A series of studies are dedicated to the relationship between different levels of government regarding the allocation of budgetary funds within

the framework of fiscal federalism. One of the key issues emphasized by these authors is the potential risks of decentralization for macroeconomic stability. For instance, Tanzi (2001) and Shah (1998) note that decentralization can complicate the coordination of fiscal policy between the national government and subnational authorities.

Prud'homme (1995) warns that decentralization may lead to a potential increase in corruption. In his discussion of the issues of careful institutional planning during decentralization, Shah (1998) emphasizes the importance of transparent rules for interaction between different levels of authority. Litvack et al. (1998) note that the success of decentralization depends on specific institutional mechanisms in each country.

Since 2020, another discussed topic has become the impact of the pandemic on interbudgetary relations. For example, Béland et al. (2020) examine possible institutional changes in the fiscal federalism of Canada in response to the COVID-19 pandemic, analyze Canada's historical experience, and provide recommendations for reforming intergovernmental transfers.

Moreover, research literature deals with the issues of fiscal federalism, such as the dangers of excessive fiscal decentralization, including reduced efficiency and increased corruption (Prud'homme, 1995; Tanzi, 2001), the pros and cons of decentralizing budgetary powers, and factors influencing its success (Litvack et al., 1998). The interplay between fiscal federalism and macroeconomic management is also considered (Shah, 1998).

Despite differences in methodology and regional specifics, many studies place greater focus on the use of transfers for political purposes rather than in the interests of the population. Abbott, Cabral, and Jones (2017), analyzing Mexican states, show that transfer amounts rise in election years and are directed towards «swing» states, where the difference between major political parties is minimal. The authors conclude that politicians are inclined to use transfers to win elections rather than merely to support their core supporters. Similar results were obtained by Alm and Boex (2008) for the case of Nigeria – the size of state transfers is not linked to their needs but negatively correlates with the population size, leading to an unfair distribution of funds. Veiga and Veiga (2013), using Portugal as an example, also conclude that transfers before elections increase electoral support for the government and, conse-

quently, transfers are used not only for economic but also political purposes.

Drew & Dollery (2020) point out the limited capabilities of a purely economic approach in solving the problem of financial instability of local authorities. They call for a dialogue between economists and political scientists to understand both the economic and political reasons behind this issue.

Espino (2005) provides a theoretical analysis of the optimal transfer system between the central government and regions, taking into account private information and incomplete contract enforceability. It is shown that the motivations for regions to gather taxes are intricately tied to their fiscal standing, making the relationship complex.

A notable article is Duan and Zhan (2011), which examines the impact of intergovernmental transfers on the spending patterns of local authorities. Their analysis uses data from the Chinese province of Shanxi and shows that these transfers predominantly encourage expenditures in economic construction rather than public goods.

Several studies highlight the imperative to balance the budgetary conditions of different regions and encourage them to boost their own revenues. Gonschorek and Schulze (2018) examine the intergovernmental transfer system in Indonesia. They observe that the current transfers do not sufficiently encourage regions to enhance their own revenues and include elements of inequitable fund distribution. Hou (2011), reviewing research findings on intergovernmental transfers in China, notes that transfers do not always contribute to equalizing the budgetary conditions of regions and fail to stimulate their tax potential. Gordin (2006) analyzes the political determinants of intergovernmental transfers in Argentina, demonstrating that provinces with excess representation in parliament can use it as a leverage to secure larger transfers that are not necessarily linked to their actual needs. Khawaja and Din (2013) evaluate the mechanisms of intergovernmental transfer distribution in Pakistan and point out the lack of incentives for provinces to increase their own revenues and emphasize the need to enhance the accountability of regions for fund utilization.

Much scholarly attention is given to concerns about the effectiveness of funds provided to regions in the form of transfers. An overhaul of the system of intergovernmental transfer distribution often comes with political risks, which influences

the interests of multiple subnational governments (Long et al., 2021; Negara & Hutchinson, 2021). Litschig & Morrison (2013) observe that additional transfers to local authorities in Brazil have led to increased spending on education and improved educational outcomes, such as higher levels of education, literacy, and a reduction in poverty. Additionally, the likelihood of re-election for incumbent mayors increased by 10 percentage points, indicating that electoral accountability was a factor in the expenditure of additional funds. Using the same political context as Litschig & Morrison, Brolo et al. (2013) demonstrated that increasing transfers, in addition to expanding the volume of services provided to the population, can also lead to a deterioration in corruption indicators. Long et al. (2021) argue that the reform of intergovernmental transfers in Uganda aimed at enhancing the fairness of fund distribution faced significant resistance. However, as a result of the reforms, economic inequality between regions was successfully reduced.

Finally, a pressing issue discussed by researchers is the budgetary autonomy of regional and local authorities in Indonesia, where a significant reform of the intergovernmental transfer system took place in 2001. Negara & Hutchinson (2021), analyzing the outcomes of the reform of intergovernmental relations in Indonesia, report some ambiguous findings: the level of autonomy for regional administrations has increased, but there is still a shortage of resources for the implementation of their own powers. In some cases, the authors even observe a discouraging effect of larger transfer payments. Higashikata (2021), using the example of the West Java region, found that the redistribution of budgetary powers resulted in a reduction of employment in large enterprises. Vidyattama (2021) investigated fiscal autonomy of regions after decentralization and demonstrated that despite the increase in transfers from the center, regions did not gain greater autonomy for their own programs due to the rise in salaries of state and municipal employees.

Other authors, however, positively evaluate the results of the Indonesian reforms. Takahata et al. (2021) focus on the system of transfer allocation to regional and local budgets in Indonesia after the reform and conclude that intergovernmental transfers have become more effective in mitigating the negative consequences of reduced own revenues for lower-level budgets (risk-shar-

ing function). Amri and Amri (2021) showed a positive correlation between the competitiveness of regions in Indonesia and their fiscal autonomy following the decentralization of budgetary powers. Aji et al. (2021) observed income convergence among regions in Indonesia after 2001, while Dharmawan and Suryadarma (2021) noted that one of the outcomes of the reforms is improved provision of educational services.

In Russian research literature, the impact of the pandemic on the system of intergovernmental transfers is actively discussed. Klimanov and Mikhaylova (2021), in particular, point out that the increase in federal financial assistance to Russian regions became a key factor in the stability of their budgets in 2020. However, this exacerbated the centralization of the federal transfer system in the country (Zubarevich, 2021). Many Russian experts also analyze the system of fiscal federalism in Russia, arguing that «the criterion for distributing subsidies... does not incentivize regions to balance their budgets through tax and non-tax revenues,» and the system of grant distribution has remained largely unchanged since the mid-1990s (Lavrovsky & Goryushkina, 2021). To stimulate the economic development of regions, it is necessary to «introduce elements of a decentralized model of fiscal federalism by increasing the volumes and types of targeted financial support for investment and economic purposes» (Kachanova & Korotina, 2018). It is, however, observed that even in their current form, intergovernmental transfers can significantly impact both overall economic growth and the development of specific sectors and industries (Mikhailova et al., 2018).

Contemporary academic literature extensively documents the close relationship between the distribution mechanism of intergovernmental transfers and political processes. Moreover, political considerations can often play a decisive role in fund allocation. Efficiency in the transfer system is a pressing and extensively debated concern. The reform of such a system entails various risks, including those related to the economic interests of specific territories. However, with a well-thought-out strategy, decentralization of budgetary powers can lead to increased budgetary autonomy of territorial units and improvements in socio-economic development indicators. The impact of federal assistance is typically measured against general economic indicators, such as GDP, or indicators specific to sectors like industry or agriculture, while regional-level

el indicators remain underexplored. This study seeks to address this gap by examining the extent to which the results of fund distribution are reflected in regional income levels.

Method and Data

The research employed the following methods: first, structural-dynamic analysis was used to investigate the dynamics and structure of interbudgetary transfers across the country on the national level and on the level of federal districts; second, coefficient analysis was used to describe interregional differentiation; third, grouping, that is, assembling objects in such a way that those within a group exhibited greater similarity to each other based on specific criteria compared to objects in other groups, was applied to categorize regions according to their competitive positions within the distribution system of federal intergovernmental transfers; and, finally, graphical analysis methods were used to visualize data and research results.

The study comprises the following stages:

1. Analysis of the overall dynamics of federal transfers and their structure on the national level;
2. Analysis of the dynamics and structure of transfers by federal districts;
3. Assessment of regional disparities based on the indicators of budgetary sufficiency and the share of transfers;
4. Calculation of regions' competitiveness coefficients in relation to the federal assistance they receive;
5. Grouping of regions based on their competitiveness coefficients;
6. Evaluation of the results and identification of patterns in the grouping of regions according to their positions in the competition for federal assistance.

The coefficient of variation (1) was used to assess interregional differentiation:

$$V = \frac{C}{a_m}, \quad (1)$$

where V is the coefficient of variation, C is the standard deviation, and a_m is the mean value of the characteristic.

The standard deviation was determined according to Formula (2):

$$C = \sqrt{\frac{\sum_{i=1}^n (a_i - a_m)^2}{n - 1}}, \quad (2)$$

where C is the standard deviation, a_i is the value of the characteristic, a_m is the mean value, and n is the number of territories.

The novelty of the proposed research methodology lies in the fact that, in order to assess the competitiveness of a region, a special indicator was employed - the competitiveness coefficient (3). The coefficient's primary purpose is to compare a specific characteristic value of a region to the national average. The natural logarithm is applied for a more convenient visualization of the calculation results.

$$K_i = \ln \left(\frac{a_i}{A} \right), \quad (3)$$

where K_i is the competitiveness coefficient of region i , a_i is the characteristic value for region i , and A is the average value of the indicator across all regions (developed by the author).

In this study, the competitiveness coefficients are calculated by using two indicators:

- 1) the share of federal transfers in the revenues of the region's consolidated budget (dependence coefficient),
- 2) per capita income in the region (income coefficient).

The dependence coefficient measures the relative advantage of a region in the distribution of interbudgetary transfers, while the income coefficient reflects the competitiveness of the territory based on the income of its population. To assess the effect of cross-territorial equalization for the population, it is proposed to compare dependence coefficients and incomes. It is important to consider the quality of life as people's well-being should be the primary gauge of the success of economic policies. This idea is emphasized, among other things, in the 2021 Address of the President of the Russian Federation to the Federal Assembly, which posits that new development tools are directed towards regions to «address the most pressing, systemic challenges, with a comprehensive impact on territorial development and enhancement of the quality of life.»²

The research is based on data from the Federal Treasury of the Russian Federation on the execution of budgets within the budgetary system of

² Address of the President of the Russian Federation of 21.04.2021. Official website of the President of the Russian Federation. <http://www.kremlin.ru/acts/bank/46794/page/1> (access date 10.12.2023)

the Russian Federation (<https://roskazna.gov.ru/ispolnenie-byudzhetrov/>), as well as Rosstat data (https://rosstat.gov.ru/regional_statistics). The study covers the period from 2015 to 2022. Real growth indicators were calculated by taking into account the consumer price index.

Results

In 2022, over 3.9 trillion rubles were transferred on a gratuitous basis from the federal budget to regional budgets (this is a total sum that was distributed to both regional and municipal budgets). This amount constitutes 12.6% of the expenditure part of the federal budget. More specifically, grants accounted for 26%, subsidies for 42.6%, subventions for 10.9%, and other intergovernmental transfers for 20.5%. The structure of intergovernmental transfers is not constant and can vary significantly from year to year (see Figure 1).

In light of the above-presented data, several conclusions can be drawn.

1. Increase in the volume of grants. The share of grants annually increased from 2015 to 2018, reaching half of all transfers. However, from 2019 onwards, the share of grants has consistently decreased, reaching a record-low proportion by 2022 (the lowest in the last eight years). Moreover, in ruble terms, the volume of grants decreased only in 2019, 2021, and 2022, while in other periods, the nominal amount of grants increased. The maximum amount of grants transferred to re-

gional budgets in the given period was observed in 2020 – 1.3 trillion rubles, exceeding the 2022 figure by 284 billion rubles. In comparable prices, from 2015 to 2022, the volume of grants increased by only 6%, whereas in the same period, the total expenditure of the federal budget in comparable prices grew by 35%.

The financial reports on the execution of regional budgets, published by the Federal Treasury, do not provide a breakdown of grants into equalization and balancing components. The significance and role of grants as non-targeted transfers have gradually decreased in recent years. In their regional policy-making, the federal center prioritizes targeted tools, thereby enhancing control over the allocated funds.

2. Increase in the share of subsidies. The share of subsidies in the total volume of interbudgetary transfers to regional budgets, except for 2017 and 2018, has consistently increased, rising from 25% to 43%. This indicates a growing financial support for regions from the federal center, especially in the context of national projects, where subsidies serve as the primary form of assistance.

3. Increase in the volume of subsidies. In absolute figures, the amount of subsidies to regional budgets reached 1.7 trillion rubles in 2022, representing a 2.8-fold increase in comparable prices over the eight years. This points to a significant rise in funding through federal subsidies, potentially linked to the active implementation of the national projects in recent years.

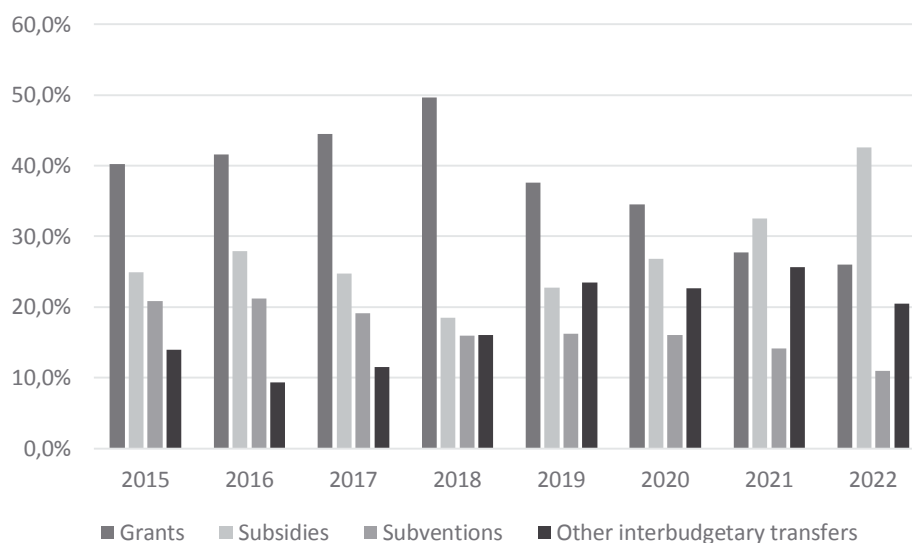


Figure 1. Types of transfers in consolidated budgets of Russian regions (2015–2022)

Source: calculated by the author based on data from the Federal Treasury URL: <https://roskazna.gov.ru/ispolnenie-byudzhetrov/> (access date: 20.07.2023)

4. Reduction in the share of subventions. While subsidies are on the rise, there is a noticeable decrease in the share of subventions from the federal budget to regional budgets. The percentage of subventions decreased by 9.9% from 2015 to 2022, while the volume of subventions in 2022, in comparable prices, decreased by 14% compared to 2015. This decline may indicate a reallocation of financial flows in favor of subsidies, suggesting that regions have to rely more on their own funds to fulfill their assigned functions.

5. Unstable dynamics of other interbudgetary transfers. The share of other interbudgetary transfers fluctuated in the observed period, declining in 2016, 2020, and 2022. Nevertheless, in comparable prices, the volume of these transfers increased 2.4 times from 2015 to 2022, indicating a significant growth in absolute terms despite the fluctuations in their share in the total interbudgetary transfers.

Over the eight-year period, there is an overall increase in unconditional assistance from the federal center to regions (the total volume of all transfers has risen by 60% in comparable prices). However, if we look at the annual growth, in 2022, we will see that there was a reduction in all transfers to regional budgets except subsidies. In this period, there was a redistribution of channels for providing financial assistance – the share of non-targeted transfers and funding for additional powers delegated to the regions decreased, while the share of targeted transfers significantly increased. Similar trends are observed at the municipal level (Palkina, 2023). The decrease in non-targeted transfers may be linked to the growing significance of the project-based approach in Russia's budget financing in recent years. According to the Decree of the Government of the Russian Federation No. 1288 dated 31.10.2018³, the allocation of subsidies and other inter-budgetary transfers to Russian regions conducted as part of the governmental projects (Paragraph 4. Provisions on Organizing Project Activities in the Government of the Russian Federation) prioritize project financing. The Government Decree No. 786 dated

26.05.2021⁴ introduces a clear distinction within the structure of state programs by separating the project component, formed according to the requirements of Decree No. 1288, from the process component. The latter includes subventions and grants to regional budgets and their allocation to address the disparities in regional budgets (Paragraph 14 of the Regulation on the System of Governance for State Programs of the Russian Federation).

In the given period, the independence of regional decision-making on expenditure has significantly diminished, leading to a greater reliance on federal funds. Other studies indicate that «without additional support, the budgets of the majority of regions in 2023 would become unbalanced, resulting in an escalation of both the overall regional debt and the debt burden levels» (Deruygin, 2022). The underfunding has a detrimental effect on the efficiency of regional authorities, particularly in addressing socially significant areas (Ulumbekova, 2022). Therefore, under the current circumstances, there is a trend toward intensifying interregional competition for federal funding, favoring territories with influence over federal financing decisions.

If we look at the dynamics of federal transfers by federal districts, we can observe an uneven pattern (see Fig. 2). Within the timeframe spanning from 2015 to 2022, three distinct periods can be identified: 2015–2017, 2018–2020, and 2021–2022. During the period from 2015 to 2017, the dynamics of transfers across different federal districts showed divergent trends: in the Southern, North Caucasus, Volga, and Far Eastern districts, there was a decrease in federal transfers in 2016. Meanwhile, in the Central and Ural federal districts, besides 2016, a decrease was also observed in 2017. From 2018 to 2020, there was an increase in transfers across all federal districts, with a significant surge in 2020, which can be partially attributed to measures taken to combat the pandemic. From 2020 to 2022, the volume of transfers in real terms decreased across all districts. Over the entire eight-year period, the highest growth in federal transfers was observed in the Ural Feder-

³ Decree of the Government of the Russian Federation dated 31.10.2018 No. 1288 (amended on 01.03.2023) “On the organization of project activities in the Government of the Russian Federation” (together with the “Regulations on the organization of project activities in the Government of the Russian Federation”)

⁴ Decree of the Government of the Russian Federation dated 26.05.2021 No. 786 (amended on 28.12.2022) “On the management system of State programs of the Russian Federation” (together with the “Regulations on the management system of State programs of the Russian Federation”)

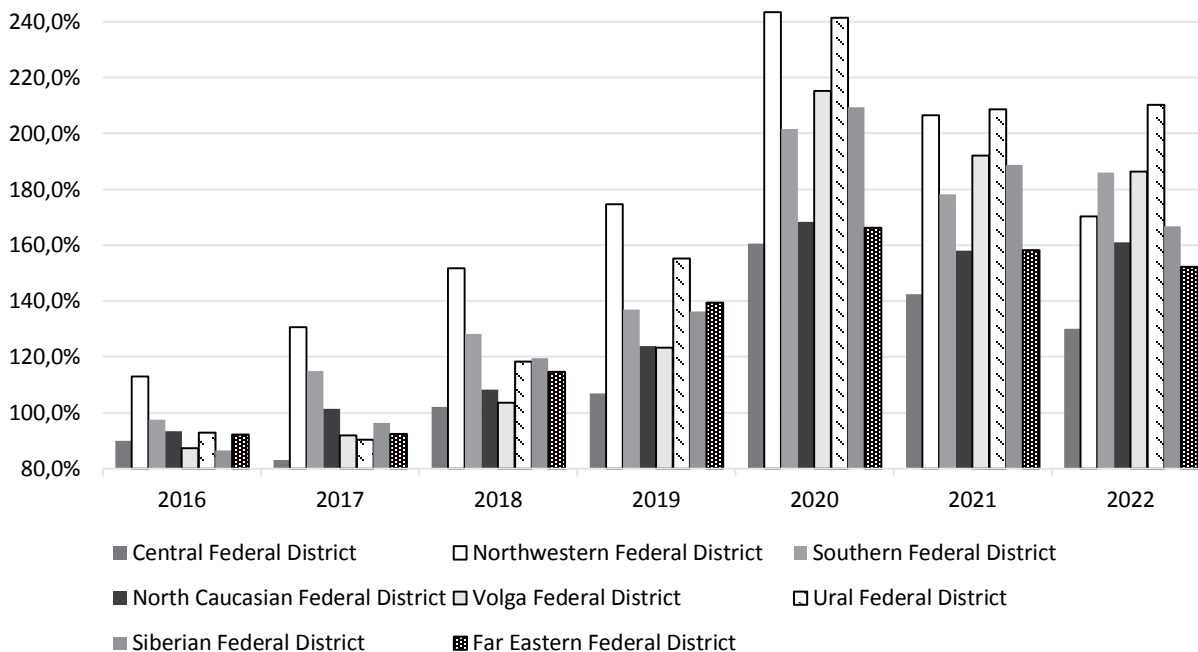


Figure 2. Actual growth in gratuitous transfers from the federal budget to regional budgets by federal districts, 2015–2022 (%; 2015 as 100%)

Source: calculated by the author based on data from the Federal Treasury URL: <https://roskazna.gov.ru/ispolnenie-byudzhetrov/> (access date 20.07.2023) and Rosstat URL: https://rosstat.gov.ru/regional_statistics (access date 20.07.2023)

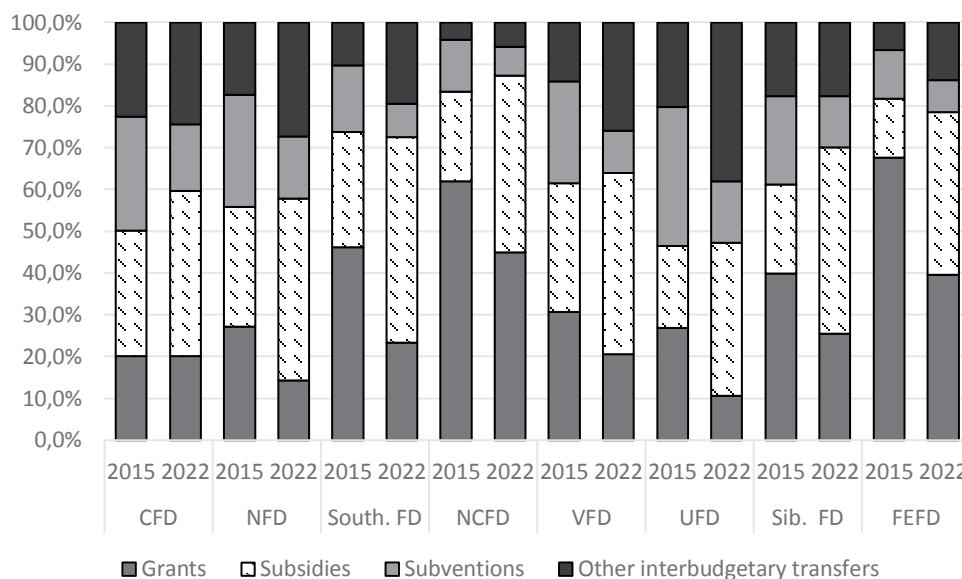


Figure 3. Structure of transfer payments to regional budgets by federal districts in 2015 and 2022 (%)

Source: calculated by the author based on data from the Federal Treasury URL: <https://roskazna.gov.ru/ispolnenie-byudzhetrov/> (access date: 20.07.2023)

al District (the volume of federal assistance more than doubled in comparable prices). The growth of federal transfers in the Volga, Southern, and Northwestern federal districts ranged from 70% to 86%. In the remaining districts, the growth was less than 67%, with the minimum increase in the

Central Federal District. Over the given period, the real growth of federal transfers there amounted to only 30%, which is 7 times less than in the Ural Federal District.

The changes in the structure of transfer payments across federal districts from 2015 to 2022

(see Fig. 3) align with the trends already observed on the national scale. The share of grants decreased across all federal districts, except for the Central District. The share of subventions decreased in all federal districts, while targeted transfers, on the contrary, increased across all federal districts. The most significant shifts in the transfer structure are observed in the Far Eastern Federal District – the share of grants decreased by 28% and the share of subsidies decreased by 25%. In the Southern Federal District, the share of grants decreased by 23%, while subsidies increased by 22%. In the Ural Federal District, the shares of grants and subventions decreased by 16% and 18.5% respectively, while the shares of subsidies and other intergovernmental transfers increased by 17% and 18%. The most stable structure of transfers has been maintained in the Central and Northwestern federal districts.

There is a high level of disparity among the regions, both in terms of per capita income and dependence on federal transfers. Over the given period (2015–2022), the differentiation among Russian regions in terms of per capita income decreased, but only marginally (the coefficient of variation decreased from 61.2% to 55.5%). Differentiation based on the share of federal transfers in the incomes of the consolidated budget was also decreasing – the coefficient of variation

decreased from 53.2% to 46.2%. This indicator reached its minimum in 2020 at 38.5%, which coincided with a significant increase in federal transfers (assistance to regions increased by 1.5 times in 2020 nationwide).

As of the end of 2022, the share of federal transfers in regional budgets was 20%. However, this indicator was lower than the national average in only 27% of regions. The lowest shares of federal transfers were observed in Moscow (1.7%), Sakhalin Region (2.7%), Saint Petersburg (3.3%), Tyumen Region (5.1%), and Leningrad Region (9.3%). The Republic of Ingushetia (with federal transfers accounting for 82.8% of the consolidated budget), the Chechen Republic (81.1%), the Republic of Tuva (81%), the Republic of Dagestan (74.6%), and the Karachay-Cherkess Republic (71.9%) demonstrate the highest reliance on federal transfers. In 16% of the Russian regions, the share of federal transfers exceeded half of the revenues in their budgets. In addition to those already mentioned, such regions include Kurgan Region, the Republic of Buryatia, Kamchatka Region, the Republic of Kalmykia, the Republic of North Ossetia-Alania, the Republic of Altai, Sevastopol, the Republic of Crimea, and the Kabardino-Balkarian Republic.

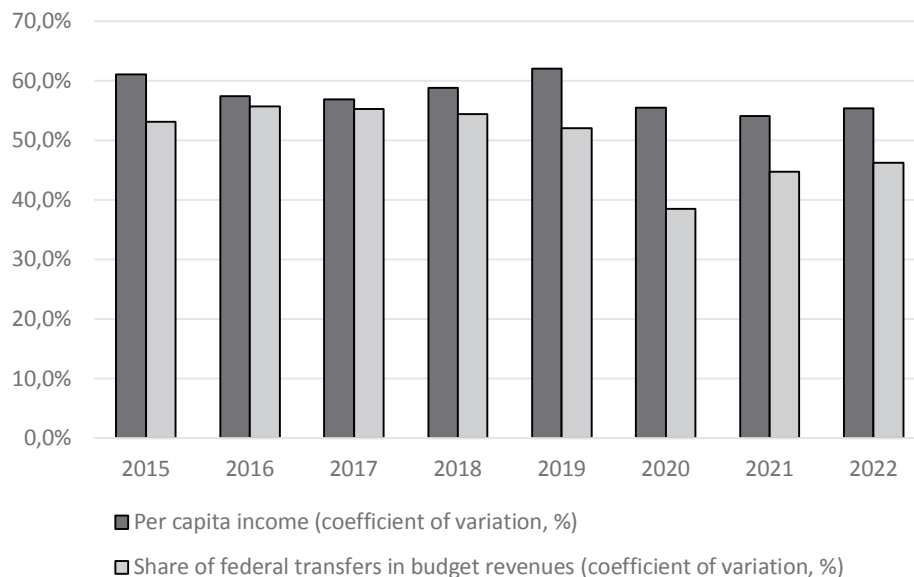


Figure 4. Dynamics of the coefficient of variation for the indicators ‘Consolidated Budget Per Capita Income of a Subject of the Russian Federation’ and ‘Share of Federal Transfers in the Consolidated Budget Income of a Subject of the Russian Federation’ in 2015–2022

Source: calculated by the author based on data from the Federal Treasury URL: <https://roskazna.gov.ru/ispolnenie-byudzheta> / (access date 20.07.2023) and Rosstat URL: https://rosstat.gov.ru/regional_statistics (access date 20.07.2023)

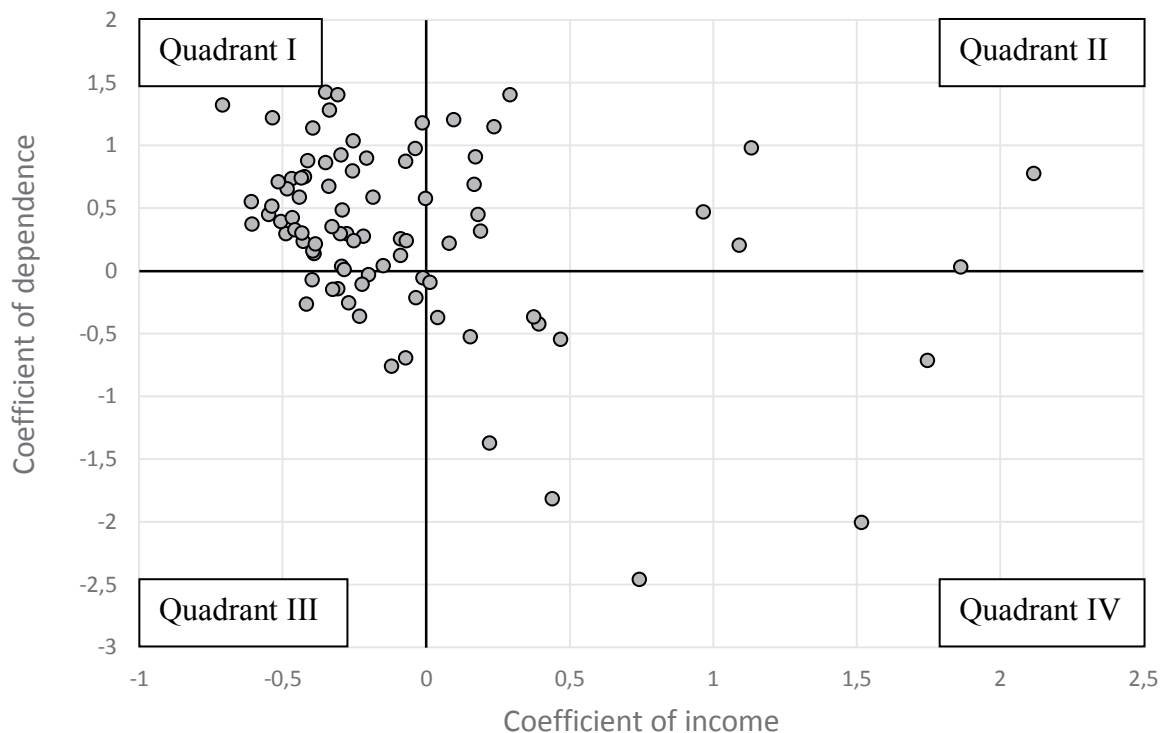


Figure 5. Scatter plot of regions' competitiveness coefficients in 2022

Source: calculated by the author based on data from the Federal Treasury URL: <https://roskazna.gov.ru/ispolnenie-byudzhetrov/> (access date 20.07.2023) and Rosstat URL: https://rosstat.gov.ru/regional_statistics (accessed 20.07.2023).

Per capita income across Russian regions averaged 134 thousand rubles in 2022. This figure was only surpassed in 24% of regions. The highest per capita incomes were observed in Kamchatka Region (415 thousand rubles), Sakhalin Region (611 thousand rubles), the Yamalo-Nenets Autonomous District (768 thousand rubles), Nenets Autonomous District (863 thousand rubles), and Chukotka Autonomous District (1,114 thousand rubles). The lowest per capita incomes were observed in 2022 in the Republic of Dagestan (66 thousand rubles), Stavropol Region (73 thousand rubles), Volgograd Region (73 thousand rubles), Penza Region (77 thousand rubles), and Saratov Region (78 thousand rubles). It should be noted that this differentiation existed despite receiving federal assistance. The per capita income of the region with the lowest per capita income is nearly 17 times less than the per capita income of the leading region in this indicator.

All Russian regions were divided into 4 groups based on the scatter plot in Figure 5, which used calculated coefficients of dependence and income values. The most numerous group of regions falls into Quadrant I, which includes regions with per capita income below the average national level. In

the budgets of these regions, the share of federal transfers exceeds the average national level.

Regions in Quadrant III exhibit a contrasting situation where per capita incomes surpass the national average, and as a result, the share of federal transfers in their budget revenues is lower than the national average. Regions in Quadrants I and III embody the «norm» regarding the distribution of budgetary funds within the framework of equalizing regional policy. This means that the extent of federal assistance is directly linked to the regions' capacity to fulfill budgetary obligations using their own resources. While Quadrant I is occupied by «poorer» regions, Quadrant III comprises the «wealthier» ones (these correspond to the classic division of regions into «donors» and «recipients»). However, there are exceptions to this pattern. Several regions (Quadrant II) receive substantial financial support from the federal budget, despite having greater fiscal capacity. Conversely, another group of regions (Quadrant III), with relatively lower financial capabilities compared to the national average, cannot anticipate a corresponding increase in feder-

Table 1

Categorization of Russian regions based on coefficients of dependence and income values, 2022

Quadrants	Regions
Quadrant I	Bryansk Region; Vladimir Region; Voronezh Region; Ivanovo Region; Tver Region; Kaluga Region; Kostroma Region; Kursk Region; Orel Region; Ryazan Region; Smolensk Region; Tambov Region; Yaroslavl Region; Kaliningrad Region; Novgorod Region; Pskov Region; Republic of Adygea (Adygea); Republic of Kalmykia; Astrakhan Region; Volgograd Region; Rostov Region; Republic of Dagestan; Republic of Ingushetia; Kabardino-Balkar Republic; Karachay-Cherkess Republic; Republic of North Ossetia-Alania; Chechen Republic; Stavropol Region; Republic of Bashkortostan; Republic of Mari El; Republic of Mordovia; Udmurt Republic; Chuvash Republic-Chuvashia; Kirov Region; Samara Region; Orenburg Region; Penza Region; Saratov Region; Ulyanovsk Region; Kurgan Region; Republic of Buryatia; Republic of Khakassia; Altai Region; Zabaykalsky Region; Novosibirsk Region; Omsk Region; Tomsk Region; Primorsky Region; Sevastopol City.
Quadrant II	Republic of Karelia; Arkhangelsk Region; Nenets Autonomous District; Republic of Altai; Republic of Tyva; Republic of Sakha (Yakutia); Kamchatka Region; Khabarovsk Region; Amur Region; Magadan Region; Jewish Autonomous Region; Chukotka Autonomous Region; Republic of Crimea
Quadrant III	Belgorod Region; Lipetsk Region; Moscow Region; Tula Region; Vologda Region; Leningrad Region; Krasnodar Region; Republic of Tatarstan (Tatarstan); Perm Region; Nizhny Novgorod Region; Sverdlovsk Region; Chelyabinsk Region
Quadrant IV	Moscow; Komi Republic; Murmansk Region; St. Petersburg; Tyumen Region; Khanty-Mansiysk Autonomous District; Yamalo-Nenets Autonomous District; Krasnoyarsk Region; Irkutsk Region; Kemerovo Region; Sakhalin Region

Source: calculated by the author based on data from the Federal Treasury URL: <https://roskazna.gov.ru/ispolnenie-byudzheta> / (access date 20.07.2023) and Rosstat URL: https://rosstat.gov.ru/regional_statistics (accessed 20.07.2023).

al assistance. Thus, regions in Quadrant II can be tentatively classified as regions of «priority funding,» while regions in Quadrant III, as regions receiving «residual funding.» Regions in Quadrant II enjoy a competitive advantage in terms of federal assistance while regions in Quadrant III are unable, for various reasons, to attract the necessary amount of budgetary funds.

Discussion and Conclusion

Our analysis has shown a significant transformation in the structure of intergovernmental transfers from 2015 to 2022: while the share of subsidies is declining, the share of grants is growing. Similarly, there is an increase in intergovernmental transfers. On the one hand, this trend suggests the federal government's effort to improve the efficiency of financial assistance allocation, while on the other, it stems from the prioritization of project financing mechanisms in the implementation of key national projects and state programs. Furthermore, the shrinking share of grants encourages regions to seek their own sources of financing, which could subsequently reduce the debt burden on regional budgets. At the same time, the significant increase in financial assistance to regional budgets from the federal level (a real growth of 60% in 2015-2022) has, despite its positive effects for the regions, heightened the dependence of

lower levels of the budgetary system on the federal level. This, combined with the growth in targeted transfers, may have negative implications for regional policy-making autonomy in the economic sphere. Furthermore, there are regional disparities in this growth – the Ural Federal District saw the highest increase, while the Central District had the lowest, which indicates increased competition among regions for federal assistance.

While federal transfers are increasing, significant disparities persist among Russian regions, adding to the competition within the budgetary system. However, the overall trend of gradually reducing regional disparities suggests some success in ongoing efforts to level the financial capabilities of different regions.

The distribution of financial assistance from the federal budget doesn't consistently prioritize the task of reducing regional socio-economic disparities or aligning regional budget capabilities. The study has shown that some regions with relatively high per capita incomes also receive a significant amount of federal assistance. These include such territories as the Republic of Karelia, Arkhangelsk Region, the Nenets Autonomous District, and the Republic of Altai. Simultaneously, certain regions, despite lagging behind in per capita incomes, cannot substantially offset this gap through federal transfers. These are, for example, Nizhny Novgorod

Region, Sverdlovsk Region, Chelyabinsk Region, and Perm Region, which continue to act as ‘donors’ even with lower per capita incomes in the consolidated budget. Consequently, in addition to regional disparities, there is a problem of the ambiguous impact of redistributive policies on the well-being of the population. If the incomes of residents

in certain regions are increasing, in some regions, despite their level of regional socio-economic development and accumulated economic potential, the population experiences fewer positive changes when funds are distributed between budgets. This discrepancy goes against the country’s strategic development priorities.

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