

SOCIAL DEVELOPMENT OF ECONOMIC GROWTH CENTRES IS THE CENTRAL PILLAR OF THE DEVELOPMENT OF THE FAR EASTERN REGION OF RUSSIA

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Abstract. The Far East is a region that has been developing more slowly than other regions of the Russian Federation for a long time. The problems of the development of the region are natural and geographical - the severity of the climate over a large area of the region, remoteness from the federal center, infrastructural - the poor development of intra-regional ties, problems with transport, social - low (compared to the average Russian indicators) provision of residents with medical, educational and other public services. The weak development of industry, low GRP and, as a result, the high dependence of the budgets of the Far Eastern subjects of the Federation on transfers from the federal budget are serious problems of the Far East, noted by many researchers. In order to develop the region and overcome negative trends, the state program of the Russian Federation “Socio-economic development of the Far Eastern Federal District” has been developed. The paper considers the issues of organization and functioning of the monitoring and analysis system in order to build an effective system for managing budgetary funds and achieving the goals of the state program, and offers suggestions for amending normative and internal legal acts.

Keywords: Far Eastern Federal District, state program, other intergovernmental transfers, target indicators, monitoring, co-financing, performance indicators, infrastructure facilities, socio-economic development of territory.

JEL: P48, R11, R58

1 Introduction

In modern conditions, improving the level of management in both the corporate and public sectors is one of the most important factors in the development of the domestic economy. A proper management regime contributes to the efficient use of available resources, the accountability of its management bodies. All this helps to ensure that the economic entity (budget), both private and public (state, municipal), acts for the benefit of the whole society, helps maintain the confidence of investors and voters (both foreign and domestic), attracts long-term capital.

Ensuring an effective management system will benefit both the interests of the state and the interests of corporations, because the expectations of investors in raising the level of management serve as a real objective factor in attracting investments, which both the state and private companies have to reckon with.

When building a management system, the need to ensure transparency of management processes and operations for top management and owners as the basis for making effective decisions comes to the fore.

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In this regard, the existence of an effective system of internal (in public legal entities - also departmental) control (by which we mean internal audit, monitoring and analysis), as the basis for the formation of good governance, is of particular importance, it must provide:

- a) protecting the interests of stakeholders through continuous monitoring of compliance with laws, regulations and standards of professional activity;
- b) prevention of conflicts of interest;
- c) an appropriate level of risk management credibility appropriate to the nature and scale of budget activities. The value of control is difficult to overestimate, as it allows increasing the manageability and compliance of activities with the goals and objectives. An integral part of control is risk management - a process aimed at reducing uncertainty and risks.

The territory of the Far East Federal District is about 40.8% of the territory of the Russian Federation, while the gross regional product (hereinafter - GRP) produced in the Far East is about 5.5% of the total Russian one, and the population of the Far East Federal District barely reaches 5.6% of total population of Russia (data from Internet resources www.fedstat.ru & ru.wikipedia.org).

Table 1. Gross regional product in the regions of the Far Eastern Federal District (billion rubles)

Regions	2014	2015	2016	2017	2018	2019
Republic of Sakha (Yakutia)	658,1	747,6	868,6	916,6	1084,6	1220,3
Sakhalin Region	799,2	837,5	767,8	771,2	1179,7	1173,9
Khabarovsk Territory	539,3	595,8	637,7	666,0	710,6	803,0
Kamchatka Territory	145,8	175,4	198,1	201,6	236,5	279,7
Zabaikalsk Territory	234,8	247,7	262,8	300,7	326,9	364,6
Republic of Buryatia	186,5	202,8	199,2	201,6	226,1	285,8
Amur Region	232,1	277,4	287,6	266,1	301,1	412,5
Chukotka Auton. Area	57,8	61,7	66,1	68,7	78,1	94,9
Magadan Region	96,9	125,8	146,9	157,6	170,7	213,6
Jewish Autonomous Region	41,9	44,6	46,9	52,6	55,8	56,6
Primorsky Territory	642,4	717,6	736,9	777,8	834,0	1066,7

Table 2. Population by constituent entities of the Russian Federation in the Far Eastern Federal District (thousand people). First day of each year

Regions	1991	2014	2017	2019	2021
Republic of Sakha (Yakutia)	1108,6	954,8	962,8	967,0	982,0
Sakhalin Region	717,5	491,1	487,0	489,6	485,6
Khabarovsk Territory	1619,7	1339,9	1334,2	1321,5	1301,1
Kamchatka Territory	472,8	319,9	314,7	314,7	311,7
Zabaikalsk Territory	1317,9	1090,3	1079,0	1065,8	1053,5
Republic of Buryatia	1052,0	973,9	984,1	983,3	985,4
Amur Region	1073,7	811,3	801,8	793,2	781,8
Chukotka Autonomous Area	149,2	50,6	49,8	49,7	49,5
Magadan Region	384,5	150,3	145,5	141,2	139,0
Jewish Autonomous Region	231,0	170,4	164,2	159,9	156,5
Primorsky Territory	2299,6	1938,5	1924,6	1902,7	1877,8

In the given dynamics of the population of the Far Eastern Federal District, the author considered the changes in the constituent entities of the Russian Federation that became part of the Far Eastern Federal District in 2018.

Since the beginning of the implementation of the State Program, a positive trend in population growth has been outlined in the Republic of Sakha (Yakutia) and the Republic of Buryatia. In other regions of the Far Eastern Federal District and in the Far Eastern Federal District as a whole, the decline in the number of resident populations continues.

Table 3. Revenues of the consolidated budgets of the regions of the Far Eastern Federal District. (billion rubles)

Regions	2015		2017		2018		2019	
	Total	Of which donations	Total	Of which donations	Total	Of which donations	Total	Of which donations
Republic of Sakha (Yakutia)	186,5	65,9	203,3	65,8	248,3	81,0	249,0	88,8
Sakhalin Region	223,4	5,2	130,1	4,8	156,8	22,7	205,3	24,2
Khabarovsk Territory	90,9	16,4	110,0	20,6	122,2	27,3	132,7	30,9
Kamchatka Territory	65,2	39,6	75,8	45,5	87,8	53,5	92,8	54,2
Zabaikalsk Territory	53,2	19,7	58,8	18,2	70,8	26,6	89,7	40,4
Republic of Buryatia	52,8	23,8	56,6	27,1	64,8	30,7	80,1	43,0
Amur Region	52,1	11,7	58,1	10,3	65,3	14,1	83,5	22,2
Chukotka Autonomous Area	28,1	12,4	30,2	17,2	36,3	22,7	56,6	40,7
Magadan Region	27,3	8,7	35,1	13,0	37,8	13,5	43,5	15,9
Jewish Autonomous Region	10,3	4,8	10,6	3,4	11,7	4,0	15,0	7,0
Primorsky Territory	108,0	24,7	123,8	24,0	142,4	30,7	162,9	37,1

Due to the fact that a significant part of the territory of the Far East is located in the zone of extreme climatic conditions, the gross regional product does not allow almost all territories (with the exception of the Sakhalin Region) to form a budget only at the expense of their own income. Thus, 10 out of 11 constituent entities of the Federation have a high degree of dependence on intergovernmental transfers from the federal budget.

On average, for subsidized subjects of the Far Eastern Federal District, the share of federal funds for only one of the subsidies - for equalizing budgetary security in the budgets of the regions of the Far Eastern Federal District exceeds 20% of the revenue, and in general, all subsidies from the federal budget in the revenues of the budgets of the regions of the Far Eastern Federal District take from 22.8% (Primorsky Territory), up to 71.9% (Chukotka Autonomous Area) (data from the Internet resource minfin.gov.ru).

As can be seen from the data in Tables 4 and 5, due to COVID and other problems of the federal budget, per capita budget provision in 2020 had a general downward trend in all subjects of the Far Eastern Federal District. And, of course, it will still have negative consequences.

Subsidies are not the only form of support for regional budgets at the expense of the federal budget. As Khavanskaya (2017) noted, in the Russian Federation, many types of various interbudgetary transfers are allocated from the federal budget, which complicates the assessment of the effectiveness of their impact and leads to significant distortions.

Table 4. The main variables of the regional budgets of the Far Eastern Federal District in 2019: Revenues, Expenditures, Population, Expenditures per capita and Subsidies

Regions	Budget revenues, billion rubles	Budget expenditures, billion rubles	Population, thousand people	Budget expenditures per capita, th rubles	Subsidies from federal budget, billion rubles
Rep. of Sakha (Yakutia)	249,0	251,7	967,0	260,3	49,7
Sakhalin Region	205,3	204,0	489,6	416,7	0,3
Khabarovsk Territory	132,7	136,7	1321,5	103,4	8,1
Kamchatka Territory	92,8	94,2	314,7	299,3	38,4
Zabaikalsk Territory	89,7	87,8	1065,8	82,4	23,0
Republic of Buryatia	80,1	80,6	983,3	82,0	21,9
Amur Region	83,5	78,1	793,2	98,5	5,2
Chukotka Auton. Area	56,6	56,3	49,7	1132,8	12,6
Magadan Region	43,5	43,6	141,2	308,8	7,0
Jewish Auton. Region	15,0	15,1	159,9	94,4	3,8
Primorsky Territory	162,9	160,7	1902,7	84,5	10,7

Table 5. The main variables of the budgets of the regions of the Far Eastern Federal District in 2020: Revenues, Expenditures, Population, Expenditures per capita and Subsidies

Regions	Budget revenues, billion rubles	Budget expenditures, billion rubles	Population, thousand people	Budget expenditures per capita, th rubles	Subsidies from federal budget, billion rubles
Rep. of Sakha (Yakutia)	207,4	208,4	967,01	215,5	51,6
Sakhalin Region	162,7	166,3	489,64	339,6	0
Khabarovsk Territory	108,2	115,4	1321,47	87,3	7,1
Kamchatka Territory	77,0	77,0	314,72	244,7	41,1
Zabaikalsk Territory	73,6	76,3	1065,79	71,6	12,4
Rep. of Buryatia	73,4	76,1	983,27	77,4	22,5
Amur Region	62,3	61,8	793,19	77,9	4,0
Chukotka Auton. Area	40,8	40,2	49,66	809,5	12,4
Magadan Region	35,1	35,1	141,23	248,5	4,5
Jewish Auton. Region	11,9	11,8	159,91	73,8	2,0
Primorsky Territory	136,7	141,6	1877,8	75,4	9,1

Table 6. Number of types of interbudgetary transfers to the budgets of the constituent entities of the Russian Federation

Number of types of interbudgetary transfers	2011	2012	2013	2014	2015
Number of subsidies (units)	107	110	92	92	94
Number of subventions (units)	27	26	25	21	27
Number of other intergovernmental transfers (units)	24	35	39	72	50

In Russian practice, subsidies are called interbudgetary transfers provided on a gratuitous and irrevocable basis without establishing directions and (or) conditions for their use. They can usually be in the form of subsidies.

The search for ways to stimulate the accelerated development of certain territories, including those that are destructively developing or stagnating, is not a feature of the Russian Federation. At present, many Russian scientists are engaged in the topic of equalizing both the level of budgetary security and the socio-economic development of the constituent entities of the Russian Federation, increasing the GRP, as a lever for strengthening the financial independence of the regions. Ways to increase the GRP and financial independence of the regions are considered on the example of the regions of the North (Badylevich & Verbinenko, 2019), on the example of the Irkutsk Region (Borisova & Belyaeva, 2019), ways to increase the budgetary security of the regions of the Far East (Veprikova, Novitsky & Gulidov, 2020).

The problems of interbudgetary transfers are considered: as income of the regional budget (Andreeva, 2013), (Dyubanova, 2020), they give a comparative analysis of the effectiveness of interbudgetary subsidies in Russia and in developed countries (Kalashnikov, Grevtsova & Konycheva, 2018), forms of financial support for municipalities from the regional budget on the example of the Khabarovsk Territory (Kourov, Veprikova & Kubitschek, 2015), provide a comparative analysis of the mechanisms of state support for highly subsidized regions (Milchakov, 2017), the dynamics of various forms of financial support for regions from the federal budget (Morkovkin, Stroev & Shaposhnikov, 2019), forms of financial support for regions (Naslunga, 2018), the system of interbudgetary relations and issues of increasing the effectiveness of interbudgetary relations (Pechenskaya & Uskova, 2018), (Tedeeva, Gabisova & Shiganov, 2018), ways to solve problems that arise in interbudgetary relations (Schlekene, 2012), dynamics of revenues and expenditures of the budgets of the regions of the Far Eastern Federal District (Shabelnikova, 2018).

The problems associated with equalizing (smoothing) the level of socio-economic development of territories are facing both the European Union (Iammarino, Rodriguez-Pose & Storper, 2017), (Korres, Kourliouros, Tsobanoglou & Kokkinou, 2014), and the countries of the post-Soviet spaces, such as Ukraine (Blagun & Savchin, 2016), (Bogush, 2018), (Zabarnaya, 2017), (Stryabkova, Glotova, Titova, Lyshchikova & Chistnikova, 2018), (Lapshin & Smolyakova, 2017), (Odintsov, 2017), (Mikhailova, Moshkin, Tsyrenov, Sadykova & Dagbaeva, 2017), (Klochkovska, Khaietska & Broyaka, 2017), (Lavrinenko, Tinyakova, Kalashnikov & Novikov, 2019).

At the same time, most European authors and researchers from the countries of the former USSR explore regions that have problems different from those of the Far East. So, in the European Union there are practically no problems with undeveloped infrastructure, with a low population density.

The problems of increasing the GRP of the regions facing Ukraine also do not coincide in terms of solutions with the problems of the Far East. This is due to the fact that the tax system of Ukraine is built on the basis that Ukraine is a unitary state. The development problems of individual regions also differ from the problems of the Far East.

In Ukraine, there are no regions with low population density and poorly developed infrastructure, the share of mining enterprises in Ukraine is significantly lower than in Russia, climatic conditions are significantly different. Thus, the ways of increasing the independence of budgetary security and the ways of increasing the GRP proposed by foreign researchers differ significantly from the directions for improving interbudgetary relations in Russia.

2 Materials and Methods

The author worked on the problem described in this article at the Ministry for the Development of the Russian Far East and Arctic from March 2017 to April 2021 as the head of the control service and internal auditor of the Ministry. All existing normative, methodological and procedural documents of the Ministry on control issues were developed by the author. During his tenure in this post, the author annually participated in inspections of regions that received funds from the federal budget. The period under study is 2018-2019.

In the study, the author used the methods of observation, collection of facts, analysis and synthesis, which provided a systematic and integrated approach to the development of recommendations and conclusions.

The task of the study was to determine the correctness and validity of setting goals in the Social Development Plans of the centers of economic growth in the regions of the Far Eastern Federal District, the feasibility of achieving goals, and the economic and social feasibility of spending.

It should be noted that a certain difficulty is represented by the short time frame for the implementation of this form of subsidies and the lack of opportunities for assessing the social effect and the effect of financial leverage in the state methodology for assessing the achievement of intermediate results. The author, studying the reports on the implementation of the Plans for individual regions, using the methods of analysis and synthesis, made an attempt to assess the feasibility of the costs incurred and predict the likelihood of these costs acting as a financial leverage.

3 Results

One of the state policy measures to achieve national development goals in the field of balanced regional development is the implementation of mechanisms for advanced socio-economic development of strategic territories. Measures for the development of the Far East should be aimed, among other things, at increasing the resident population of the Far East; improving the quality of life of the population to a level exceeding the national average; increasing the growth rate of the GRP of the Far East.

In order to implement the policy for the advanced development of the Far East, the state program of the Russian Federation “Socio-economic development of the Far Eastern Federal District” (hereinafter - the State Program) has been developed (Government Decree No. 308, 2014). When creating the Ministry for the Development of the Russian Far East and Arctic (hereinafter - the Ministry), the main task was to implement the state policy in the development of the regions of the Far East and the Far North of the Russian Federation. This policy, first of all, consists in targeted budget financing through the implementation of the State Program.

The State Program has been implemented since 2014. The total amount of appropriations from the budgets of all levels for the implementation of the Program is 379454.3 million rubles. The expected private investment is 2.5 trillion rubles.

The indicators of the State Program are:

- the number of jobs created in the Far Eastern Federal District as a result of the implementation of the Program activities;
- accumulated investments of investment projects and residents of the territories leading socio-economic development in the Far Eastern Federal District (excluding budgetary investments);
- permanent population of the Far Eastern Federal District;
- receipts of taxes, fees and other obligatory payments to the consolidated budget of the Russian Federation from the territory of the Far Eastern Federal District.

The expected results of the implementation of the State Program should be:

- the number of jobs created in the Far Eastern Federal District as a result of the implementation of the Program activities will amount to 111.3 thousand in 2025;
- the accumulated volume of investments of investment projects and residents of territories of advanced socio-economic development in the Far Eastern Federal District (excluding budget investments) will amount to 2275.8 billion rubles in 2025;
- the population of the Far Eastern Federal District will increase to 8.7 million people by 2025;
- the volume of receipts of taxes, fees and other obligatory payments to the consolidated budget of the Russian Federation from the territory of the Far Eastern Federal District will increase to 1179 billion rubles in 2025.

Within the framework of the State Program, the state:

- invests in the form of co-financing in the construction of infrastructure facilities (development of seaports, construction of railway facilities, laying oil and gas pipelines, etc.),

- participates in co-financing within the framework of public-private partnership of new mining and manufacturing enterprises,
- provides tax incentives for newly created enterprises in the territories of priority development and in the territory of the free port of Vladivostok,
- provides interbudgetary transfers to the regions of the Far East for the implementation of the Plans for the social development of economic growth centers (hereinafter - the Plans).

The central link in the State Program is the funds for the implementation of the Plans, it is planned to spend 153947.5 million rubles (40.6% of the State Program's expenses) from the budgets of all levels for the social development of economic growth centers. Funds for this purpose have been allocated since July 2018.

The procedure for their distribution was established by the Government of the Russian Federation (Government Decree No. 254, 2018).

Table 7. Social Development Plans for economic growth centers

Constituent entity of the Russian Federation	Number of objects (measure)	Amount (million rubles)			
		Federal budget funds	Funds of the consolidated budget of the constituent entity of the Russian Federation	Extrabudgetary sources	Total
Amur Region	49	8183,5	825,5	0	9009,0
Jewish Auton. Region	174	2941,3	37,9	0	2979,2
Zabaikalsk Territory	144	9460,3	180,6	536,5	10177,4
Kamchatka Territory	3	4698,4	377,5	0	5075,9
Magadan Region	7	1532,9	142,8	0	1675,7
Primorsky Territory	42	13477,9	1350,3	0	14828,2
Republic of Buryatia	123	6747,0	1092,6	638,5	8478,1
Republic of Sakha (Yakutia)	13	6768,9	723,5	1282,3	8774,7
Sakhalin Region	180	36065,1	46908,8	1566,3	84540,2
Khabarovsk Territory	10	8844,3	3016,6	0	11860,9
Chukotka Auton. Area	7	562,7	9,1	0	571,8
TOTAL		99282,3	54665,2	4023,6	157971,1

The main objectives of the Plans are:

- creation of social infrastructure facilities to ensure the implementation of new investment projects;
- improving the quality and standard of living of the population by ensuring the availability of services of social institutions;
- development of human capital, increase in the number of labor resources.

Table 8. Financing of Social Development Plans of economic growth centers by years

Constituent entity of the Russian Federation	Amount (million rubles)					
	2018	2019	2020	2021	2022	Total
Amur Region	1514,6	2841,7	3827,0	524,5	301,2	9009,0
Jewish Autonomous Region	469,1	394,3	1459,4	656,4	0	2979,2
Zabaikalsk Territory	0	3599,5	3346,9	3231,0	0	10177,4
Kamchatka Territory	567,6	1772,8	2735,5	0	0	5075,9
Magadan Region	251,0	731,7	447,3	245,7	0	1675,7
Primorsky Territory	1687,1	6678,9	5274,5	1187,7	0	14828,2
Republic of Buryatia	0	3679,9	2352,4	1449,8	996,0	8478,1
Republic of Sakha (Yakutia)	1059,6	1210,5	3052,1	3452,5	0	8774,7
Sakhalin Region	27165,8	20978,7	18924,5	13698,5	3772,7	84540,2
Khabarovsk Territory	3101,9	3524,8	5234,2	0	0	11860,9
Chukotka Autonomous Area	425,3	73,2	73,3	0	0	571,8

As a result of the implementation of the Plans, it is expected that the share of the GRP of the Far Eastern Federal District in the Russian structure will consistently increase and amount to 6.2 percent by 2030.

The highest GRP growth rates will be in the southern regions of the District: Primorsky Territory (357%), Amur Region (309%), Khabarovsk Territory (269%) and Chukotka Autonomous Okrug (318%). The vector of tasks of state departmental control (Yakovenko, 2020, 2021), monitoring and analysis when checking both the State Program and its implementation, is shifting from analysis and control over the intended use of spent and under-received (in the form of tax payments not received) financial resources to analysis and control over the reliability of data on:

- an increase in population density,
- creation of new (preservation of old) jobs,
- increase in GRP, etc.

For some indicators of the State Program, the only (or main) source of information is the statistical authorities:

- volume of investments in fixed assets;
 - growth in receipt of tax and non-tax revenues;
 - the share of the employed population in the sector of small and medium-sized businesses in the total number of employed persons in the territory of the Far Eastern Federal District;
 - the number of resident persons of the Far Eastern Federal District, and some others.
- Monitoring, analysis and control, including departmental control, of budget expenditures for the implementation of state programs begins with the stage of formation of the State Program and ends with an assessment of the social and (or) economic effect of its implementation.

At the same time, from a legal point of view, control should not go beyond the normative regulation of the subject of control. Based on this, an important issue is the question of what can be considered a fact of achievement of the obligations assumed by the regions of the Far Eastern Federal District to achieve the result of spending funds. The Ministry adopted guidelines for the development of Social Development Plans for economic growth centers (Order of the Ministry No. 54, 2018).

At the stage of planning (development) of state programs, the task of financial control is to prevent illegal or inefficient use of budgetary resources.

At the stage of financing and implementation of state programs, financial control sets itself the goal of checking the effective and targeted use of resources, the execution of the cash plan and monitoring the achievement of intermediate indicators. Control actions at this stage in relation to recipients of subsidies (which also include the regions of the Far Eastern Federal District - recipients of other intergovernmental transfers) are most often encountered in practice.

The Ministry has a practice according to which sectoral departments during the year must conduct quarterly ongoing monitoring of the achievement by recipients of subsidies of intermediate indicators of the state program and the implementation of the cash plan. Based on the results for the year, the Ministry, represented by the control service, checks the report on the achievements of intermediate performance indicators by the regions of the Far Eastern Federal District.

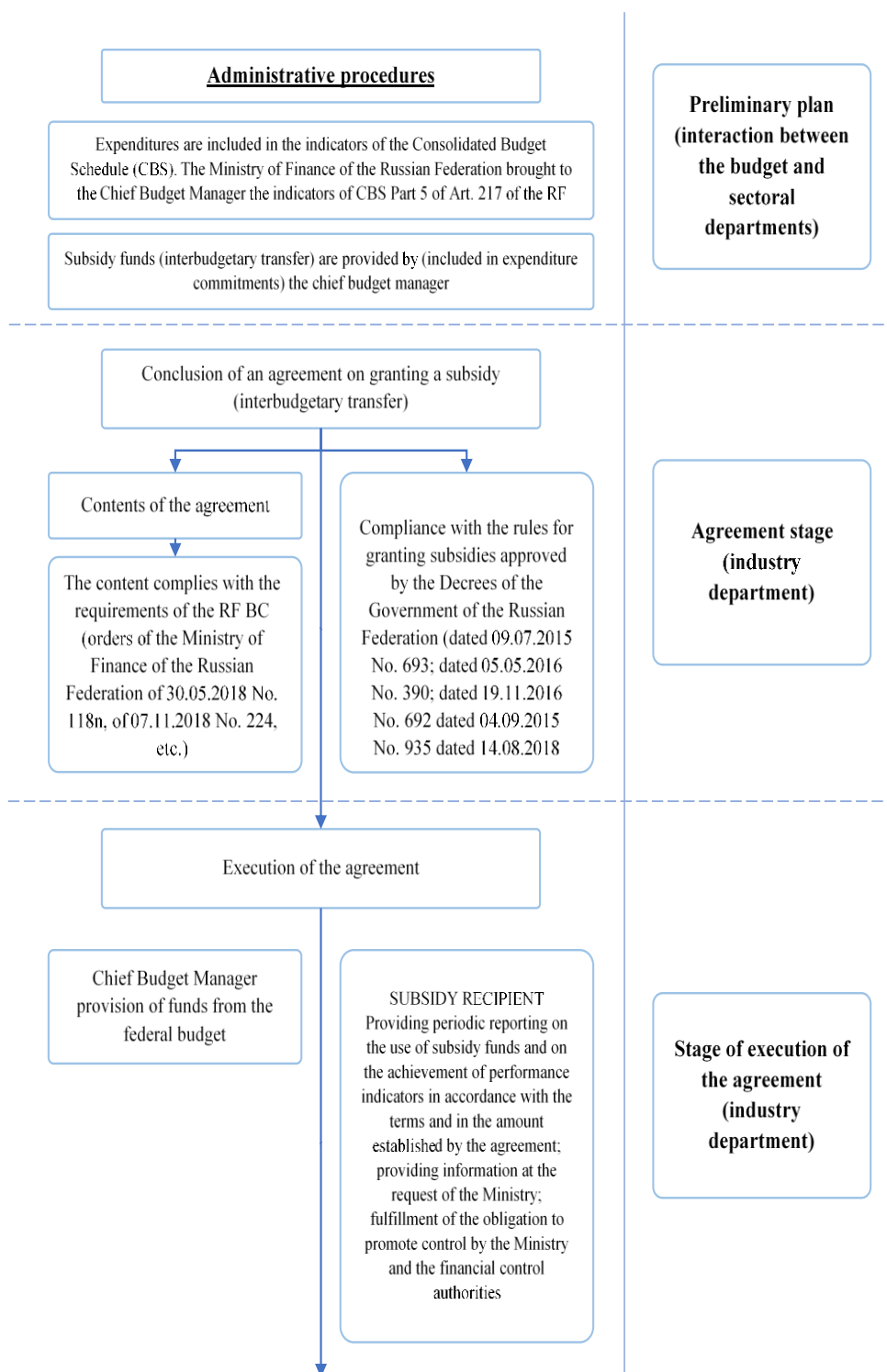
At the stage of evaluating the results of the implementation of the state program, the purpose of financial control is to confirm the achievement of the goals set by the program and the effective use of resources.

In terms of levels of departmental control, the author identifies 3 levels of control over the allocated subsidy in the Ministry (Yakovenko, 2020, 2021):

- 1st level - monitoring and internal financial control carried out (or to be carried out) by the sectoral department at all stages of the implementation of the state program (planning, financing, performance evaluation). The sectoral department develops key performance indicators (hereinafter - KPIs) of the State Program, determines the stages for achieving KPIs, establishes KPIs for grant recipients under subsidy agreements, receives reports on the expenditure of subsidy funds and on the achievement of KPIs, analyzes this reporting, if it contains questionable information, rejects it for revision, or requests additional information from the recipient of the subsidy. If necessary, the sectoral department informs the control service of the Ministry of the need for a deeper verification of the reporting of the recipient of the subsidy;

- 2nd level - departmental control, carried out by a specialized service of the Ministry (Order of the Ministry No. 16, 2020);

- 3rd level - internal financial audit, carried out by an official of the Ministry - an internal auditor. As part of checking the reliability of the internal financial control system, the internal auditor of the Ministry analyzes the actions performed by officials of the sectoral department and evaluates them (see Figure 1).



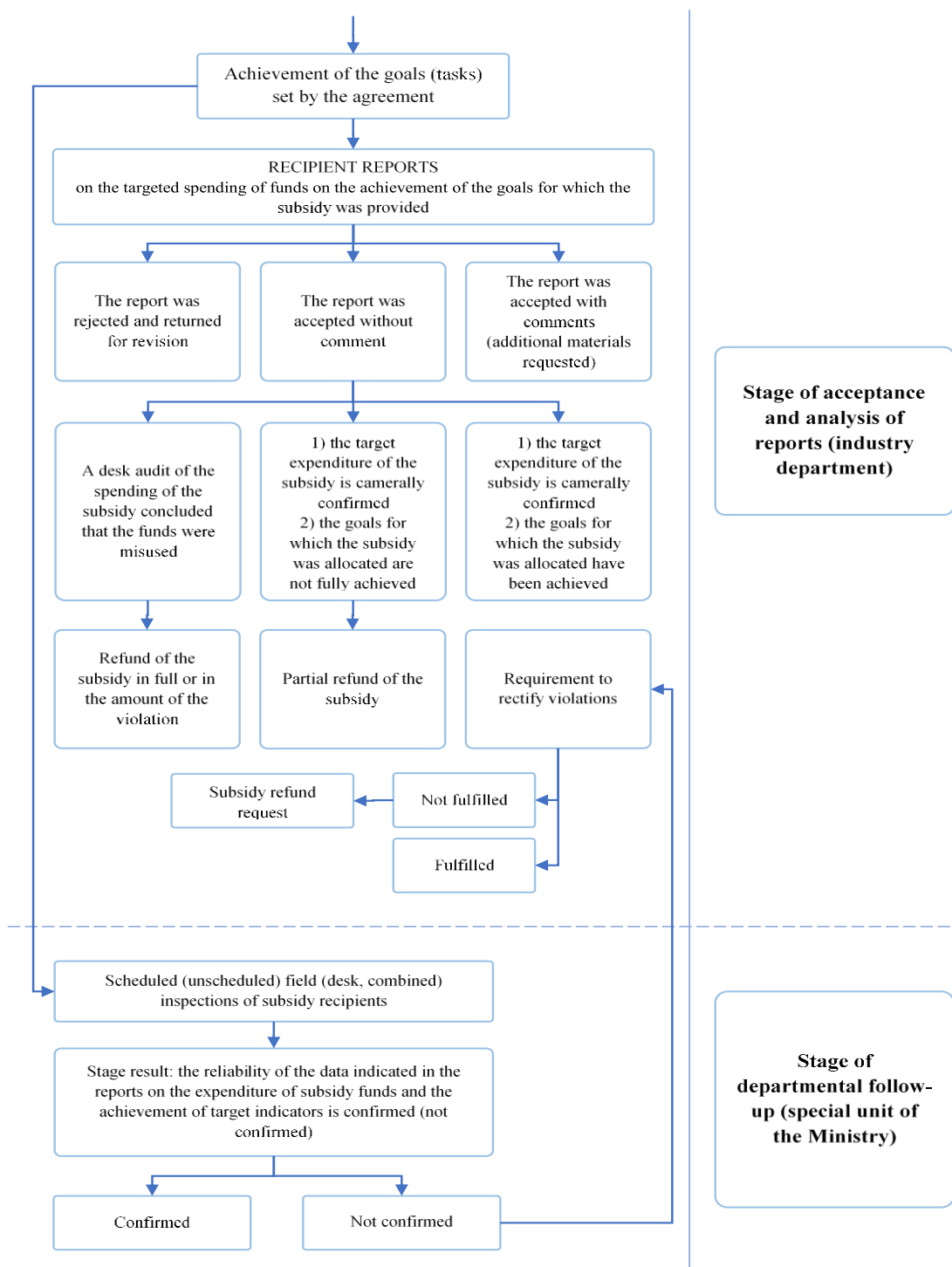


Figure 1. Block diagram of the execution of the state function for the allocation of subsidies (interbudgetary transfers) (end). Basis of authority: Article 132.1 of the Budget Code

Considering the procedure established by the Decree of the Government of the Russian Federation and the Methodological Recommendations of the Ministry, at the intermediate stages of implementation, indicators are only the timing of the implementation of schedules for activities (objects) and cash execution (development) of subsidy funds (Order of the Ministry No. 16, 2020).

In accordance with the Agreements concluded with the Subjects of the Far Eastern Federal District with the Ministry, it is possible to eliminate violations related to the failure to achieve, as of December 31 of the reporting year, the performance indicator for the provision of another interbudgetary transfer, before April 1 of the year following the year of granting other intergovernmental transfers (reporting year).

And the regions set the Indicators of achievement of indicators for the implementation of the Plans on their own based on the declared priorities.

An analysis of the Social Development Plans of economic growth centers showed that the weak link of some Plans is the lack of linking activities to specific industries that can act as multipliers for economic recovery and GRP growth.

So, in the Plan of the Republic of Buryatia there are the following points:

- overhaul of the Directorate of sports facilities;
- acquisition of a building for the Employment Center;
- acquisition of a building for a social adaptation center, etc.

As a rule, the subjects of the Far Eastern Federal District, which have planned a large number of activities in the Plans, have dispersion of priorities. Such a position may lead to failure to achieve the strategic goal of the implementation of the Plans - to stimulate the development of centers of economic growth.

4 The Plans of the Primorsky Territory, the Jewish Autonomous Region, the Republic of Sakha (Yakutia) include several activities related to the development of design estimates, updating schemes, linking standard projects, etc. Terms of real construction and reconstruction, sources of construction financing are not reflected in the Plan. Whether there will be an effect associated with the improvement of social conditions, which will give the availability of design and estimate documentation, is a moot point. And from this the global conclusion that for such regions it is impossible to assess the effectiveness of the implementation of the Plan as a whole follows.

The Plan of the Kamchatka Territory has a similar problem, in which one of the central objects (measures) of the Plan is the construction of the 1st stage of the regional hospital with an estimated cost of 777.66 million rubles (15.3% of all expenditures under the Plan). Completion of the construction of the 1st stage does not imply its commissioning. How is it possible to assess the social effect of a non-commissioned real estate object?

Table 9. Amounts of financing at the expense of other intergovernmental transfers funds for the event of the Plan of the Kamchatka Territory

Event name	Implementation timeline	Sources and amount of financing, thousand rubles		
		Total	Federal budget funds	Funds of the consolidated budget of the Kamchatka Territory
“Construction of the Kamchatka regional Hospital” 1st stage	2018	277 662,37	261 862,37	15 800,00
	2019	0,00	0,00	0,00
	2020	500 000,00	0,00	500 000,00

The plan of the Amur Region is based on the development of ASEZ, considering that the funds of the State Program allocated for the creation and development of ASEZ infrastructure do not provide for the solution of social issues. In addition, activities for the development of ASEZ took place in the State Program back in 2014, and activities for Other interbudgetary transfers were additionally included in the State Program with an increase in its funding in 2018.

The State Program has already had obligations for the development of ASEZ at the expense of the regional budget. Receiving other intergovernmental transfers and spending them on creating the ASEZ infrastructure, we have a situation where an increase in the funds spent does not lead to an increase in the expected result. According to the author, this comes into conflict with the tasks facing the region in the implementation of the Plan.

A similar problem occurs in the Sakhalin Region. In accordance with the plan for the creation of infrastructure facilities of the ASEZ, the Government of the Sakhalin Region undertook to fully finance the creation of the sports complex STC “Gornyy vozdukh”. At the same time, in the Plan for Social Development of the economic growth centers of the Sakhalin Region, this object is already listed as an object of co-financing.

Table 10. Amounts of financing from other interbudgetary transfers for the event of the Sakhalin Region Plan

Event name	Implementation timeline	Sources and amount of financing, thousand rubles		
		Total	Federal budget funds	Funds of the consolidated budget of the Sakhalin Region
Creation of the sports complex STC “Gornyy vozdukh”	2018-2021	1934114,4	1014643,1	919471,3

The author agrees with the approach of the Government of the Magadan Region to the search for multiplier effects. The Government of the Magadan Region has selected several events, with reference to:

– the center of the region (urban agglomeration of Magadan), with a priority - securing the population of Magadan outside the territory. To preserve the resident population in the capital of the region, a sports and recreation complex with a swimming pool in Magadan, a Swimming pool in the village of Ola are being built, the regional children's hospital is being modernized and logistical support is being provided for vocational education institutions;

– significant area (the center of the Yano-Kolyma gold province - the village of Ust-Omchug). This is a remote area, in order to secure the population in it, expenses have been made to modernize the district hospital.

An analysis of interim results in 2019, for example, for the Jewish Autonomous Region shows the following.

Table 11. Amounts of financing from the funds of other intergovernmental transfers for individual activities of the Plan of the Jewish Autonomous Region (thousand rubles)

Name of the event	Implementation period	Sources and amount of funding		
		Total	Federal budget	EAA Consolidated Budget
Major overhaul of the building of the Children's Regional Hospital in Birobidzhan	2018-2019	206 801,89	203 935,49	2 866,40
	2018	64 690,99	63 310,09	1 380,90
	2019	142 110,90	140 625,40	1 485,50
Development of design and estimate documentation for the construction of an outpatient and polyclinic building of the Children's Regional Hospital in Birobidzhan	2018-2019	18 000,00	17 820,00	180,00
	2018	3 600,10	3 564,10	36,00
	2019	14 399,90	14 255,90	144,00
Development of design estimates for the overhaul of the TB dispensary in Birobidzhan	2018-2019	23 690,00	23 453,10	236,90
	2018	9 940,00	9 840,60	99,40
	2019	13 750,00	13 612,50	137,50
Binding of a standard project for the construction of the object "School for 1275 places in the city of Birobidzhan"	2018	14 000,00	14 000,00	0,00
Binding of design estimates for the construction of the object "School-kindergarten for 130 places in the village of Radde (90/40)"	2018	2 980,00	2 959,10	29,89
Binding of design estimates of reuse for the construction of the object "School-kindergarten for 90 places in the village of Budukan (60/30)"	2018	2 980,00	2 950,20	29,80

An analysis of passports of investment projects and explanatory notes to them on the activities of the Plan of the Jewish Autonomous Region as of 01/01/2019 showed the following:

For the object “Overhaul of the building of the Children's Regional Hospital” in Birobidzhan, the cost of the investment project and the amount of funding from the federal budget and the budget of the Jewish Autonomous Region in the prices of the corresponding years do not correspond to the approved Plan of the Jewish Autonomous Region.

On the development of design estimates for the construction of the facility: “Additional residential building for 100 places of the Birobidzhan psycho-neurological boarding school in Birobidzhan” (the amount of financing provided for in 2018 from the other interbudgetary transfer is 7 360.82 thousand rubles, in fact used – 3 062.8 thousand rubles) - the activity was not completed.

Binding of a standard project for the construction of the “School for 1275 places in the city of Birobidzhan” (foreseen in 2018, the amount of funding from other intergovernmental transfers is 14 000 thousand rubles, actually used is 14 000 thousand rubles).

At the same time, the tender procedures for the selection of a contractor for the development of project documentation and the conclusion of the contract were delayed: according to the schedule – 10.01.2018, in fact, according to the report – 11.15.2018; the concluded state contract dated 09.10.2018 No. 12 (executor - Stroy-Expert LLC, the cost of work according to the contract – 14 000 000 rubles) for the development of the project, according to the report of the Government of the Jewish Autonomous Region, was executed in full on 12.14.2018.

Step-by-step certificates of acceptance and delivery of project products were signed: dated 23.10.2018, w/n for the amount of 1 092 000 rubles, dated 29.10.2018, w/n for the amount of 1 680 000 rubles, dated 20.11.2018, w/n for the amount of 1 428 000 rubles, dated 14.12.2018 w/n for the amount of 9 800 000 rubles, in total for a total amount of 14 000 000 rubles.

In accordance with paragraph 6.1 of the state contract dated 09.10.2018 No. 12, the result of the work performed under the contract is the project documentation and a document containing the results of engineering surveys, as well as the concluded agreement (s) between the contractor and the organization authorized to issue the conclusion of the state examination of project documentation, obligatory by virtue of the provisions of the Town Planning Code of the Russian Federation, state expertise to determine the reliability of the estimated cost.

The Government of the Jewish Autonomous Region signed an agreement dated 25.12.2018 No. 05-02/14 for conducting a state examination of project documentation and determining the reliability of the estimated cost. The conclusion itself was not received in 2018. In accordance with paragraph 6.8 of the contract, the work cannot be accepted by the customer until a positive conclusion is received, which is mandatory in accordance with the norms of the Urban Planning Code of the Russian Federation, the examination of design

products. Thus, the Government of the Jewish Autonomous Region provides false information about the use of federal budget funds.

Similar problems arose for the Government of the Jewish Autonomous Region when assessing the results of the implementation of the Plan for 2019.

An analysis of the implementation of the Plan of the Magadan Region also revealed a number of violations and shortcomings.

Table 12. The volume of financing from other intergovernmental transfers for the event of the Plan of the Magadan Region (thousand rubles)

Event	Implementation	Sources and amount of funding		
		Total	Federal budget	Consolidated budget of the Magadan Region
Sports and recreation complex with a swimming pool (Magadan, Oktyabrskaya st.)	2018-2020	301 032,39	296 464,7	4 567,69
	2018	65 741,82	65 000,0	741,82
	2019	63 738,59	60 000,0	3 738,59
	2020	171 551,98	171 464,7	87,28

Based on the results of an inspection at the facility in August 2020, it was found that the General Record of Construction Works is being maintained with violations of the Maintenance Procedure established by Order No. 7 of Rostekhnadzor dated 12.01.2007.

In particular, sections 4 “Information on the construction control of the developer or customer in the process of construction, reconstruction, overhaul of the capital construction object”, 5 “Information on the construction control of the person carrying out the construction, in the process of construction, reconstruction, overhaul of the capital construction object”, 7 “Information on state construction supervision during construction, reconstruction, overhaul of a capital construction facility” were not filled out in 2020, although construction work is underway.

The municipal contract for the implementation of construction control during the “Construction of the facility “Sports and recreation complex with a swimming pool with a bathtub 25x8.5 m (Magadan, Oktyabrskaya street) for 2018-2020” was signed by the Department of Construction, Architecture, Technical and Environmental Control of the City Hall of the city of Magadan with MagadanStroyExpert LLC.

The price of the contract is 2 398 597.21 rubles. The deadline for completion of work under the contract on construction control is 25.11.2020. According to the contract, it was planned to pay 692.19 thousand rubles in 2020. Payment must be made by the Customer within 15 days after the signing of KC-2 and KC-3 for construction works. During 2020, 9 acts were closed on the object in accordance with the forms KC-2 and KC-3 and not a single act based on the results of the work of construction control.

The Plan of the Zabaikalsk Territory includes 2 measures for the organization of water supply to villages: the organization of water supply in the village of Tasyrkhoy and the organization of water supply in the village of Shara. The implementation period of the event is 2019. Amounts of 14.97 million rubles for each object (100% financing from the federal budget). It should be separately noted that both villages were almost completely destroyed by the grassland fires in April 2019.

There are no industrial facilities on the territory of the villages, the population in the village of Tasyrkhoy is 34 people, Shara - 9 people, mostly pensioners and people with disabilities. Considering the territorial remoteness and lack of communication, there are significant risks of damage and theft of property.

Based on the totality of the facts, the existence of a water intake unit in order to ensure water supply looks inappropriate. In this regard, spending on such centers of economic growth looks doubtful.

The district administrations of the territories that include these villages, despite the fact that wells were drilled in 2019, used the federal budget funds in full, as of the end of 2020 there were no:

- report on the assessment of water reserves;
- documents on putting objects into operation;
- licenses for subsoil use;
- registration of a water supply facility as municipal property.

At the same time, in fact, the water supply system in the village. Tasyrkhoy functions (is operated), and in the village of Shara it is mothballed.

5 Discussion

Due to the fact that the form of support considered by the author has been allocated from the federal budget since July 2018, the author does not know other researchers of this problem. At the same time, the official reporting of both the regions of the Far Eastern Federal District and the Ministry for the Development of the Russian Far East and Arctic allow the author to conclude that there is no critical approach to the expected and planned results.

6 Conclusion

Tasks set by the State Program and Plans for social development of economic growth centers:

- creation of social infrastructure facilities to ensure the implementation of new investment projects;
- improving the quality and standard of living of the population by ensuring the availability of services of social institutions;

- development of human capital, increase in the number of labor resources;
- have not been fully resolved to date.

At the same time, objective statistical data allow the author to conclude that the trend of outflow of the population has not been overcome, the quantity and quality of services provided to the population of the Far East differs from the quantity and quality of services provided to the population of the central regions of Russia.

The Plans do not establish criteria for assessing the impact of social infrastructure facilities being created on the development of human capital and an increase in labor resources.

Most of the Plans are not focused on the needs of investors in terms of providing newly created jobs with social infrastructure. The criteria for assessing the achievement of intermediate results of the implementation of the Plans' activities do not allow the regulatory authorities to predict the expected effect from their implementation.

There is a trend towards a decrease in co-financing from the regional budgets of the Far Eastern Federal District.

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