

Natalia A. Istomina<sup>1</sup>

## ON THE IMPROVEMENT OF BUDGET PLANNING IN THE SUBJECTS OF RUSSIAN FEDERATION

*The article formulates and grounds the recommendations on the improvement of budget planning in Russian Federation subjects in the context of the ongoing reform of result-based planning. Long- and medium-term risks of the world, national and regional economies have been taken into consideration.*

*Keywords:* budget planning; Russian Federation subjects; result-based planning; long-term and medium-term risks.

Наталія О. Істоміна

## ЩОДО ВДОСКОНАЛЕННЯ БЮДЖЕТНОГО ПЛАНУВАННЯ В СУБ'ЄКТАХ РОСІЙСЬКОЇ ФЕДЕРАЦІЇ

*У статті представлено та обґрунтовано рекомендації з удосконалення бюджетного планування в суб'єктах Російської Федерації в контексті чинної реформи результатного планування і з урахуванням довго- та середньотермінових ризиків світової, національної та регіональних економік.*

*Ключові слова:* бюджетне планування; суб'єкт Російської Федерації; результатне планування; довготермінові та середньотермінові ризики.

*Літ. 20.*

Наталья А. Истомина

## О СОВЕРШЕНСТВОВАНИИ БЮДЖЕТНОГО ПЛАНИРОВАНИЯ В СУБЪЕКТАХ РОССИЙСКОЙ ФЕДЕРАЦИИ \*

*В статье представлены и обоснованы рекомендации по совершенствованию бюджетного планирования в субъектах Российской Федерации в контексте продолжающейся реформы результатного планирования и с учетом долгосрочных и среднесрочных рисков мировой, национальной и региональной экономик.*

*Ключевые слова:* бюджетное планирование; субъект Российской Федерации; результатное планирование; долгосрочные и среднесрочные риски.

**Problem setting.** One of the most actual problems at the current stage of financial sciences' development is budget planning and the related decision-making issues. Their underdevelopment at the state level and at the level of separate territories within the state exacerbate economic instability and the related negative trends in all fields of economic activity. Acknowledging the obvious crisis trends and the uncertainty of sustainable growth prospects for the future, we must take actions on the adaptation of approaches applied in budget planning (both state and regional level) to new and constantly changing conditions. It is worth noting here that improvement of the existing budget planning for public authorities in today's context might have a significant multiplier effect as compared to the same budget planning improvements at the level of

<sup>1</sup> Ural State University of Economics, Yekaterinburg, Russia.

\* Статья подготовлена в рамках базовой части государственного задания высшим учебным заведениям в части проведения научно-исследовательских работ (задание 2014/238 на выполнение государственных работ в сфере научной деятельности в рамках базовой части государственного задания Министерства образования и науки Российской Федерации; проект «Трансформация и развитие методических основ формирования бюджета субъекта Федерации в контексте продолжающейся реформы результатного планирования и с учетом среднесрочных и долгосрочных рисков региональной, национальной и мировой экономики» на 2014–2016 годы).

separate managing entities only. This issue is tightly connected with another important research task which is grounding the comprehensive list of recommendations concerning the maintenance of stable functioning of the state and its separate territories under changing economic conditions. In this context the practical task at the current stage of the budget system development is to continue the implementation of the reforms related to result-based budgeting, and this would directly predetermine the quality and the width of all further innovations in the field.

Also noteworthy here that for such states as Russian Federation the principal role belongs to territorial authorities, specifically, in case of Russia – public administration bodies of the Federation subjects. It is exactly at the level of these subjects that this research problem is fully manifested, and thus, searching for the ways to solve is of both practical importance and research interest, mostly due to the applied side of it for the budget of each Russian region.

**Literature review.** The current state and development prospects of budget planning in Russian Federation subjects have been considered in quite a wide range of research works. First of all, it is important to mention the studies concerning the organization of budget planning in Russian regions, the most recent changes related to this process in the latest decade, in particular, the introduction of result-based budgeting (Ludinova, 2011; Popkov, 2009; Solomko, 2012; Sugarova, 2015). It is also worth paying attention to the fact that many authors fairly note the specific features of the methodological approaches to budget planning for various regions. Secondly, a growing number of publications are dedicated to the key directions in development and improvement of budget planning within Russian Federation subjects, in particular, there is a wide range of detailed descriptions of reform implementation concerning result-based planning and the consequent institution of strategic, long-term budget planning (Borovikova, 2013; Belostotskiy, 2012, 2014; Malinovskaya and Brovkina, 2014; Starikova, 2014a, 2014b). Almost all the researchers mention the necessity to continue the initiated transformations as well as the importance of correct accounting of the impact from various internal and external factors on the contents of budget innovations and on the opportunities for their implementation into the actual practice of budget planning.

**Research objectives** are development and grounding of recommendations (solutions) on budget planning improvement for Russian Federation subjects in the context of the ongoing reform of result-based planning, taking into account long- and medium-term risks within global, national and regional economies.

**Key research results.** Formation of the stable budget under external and internal influences within Russian Federation subjects has to be based upon objective features, clear systematization and ranking, and also on multivariate assessment of consequences which can be caused by global, national and/or regional changes. Such assessment means also multivariate scenario forecasting on situation development in regions. As an example of scenario forecasting, which traditionally means no less than three scenarios, here we present the forecasting of socioeconomic development of the Sverdlovsk oblast which is one of the most developed industrial regions in Russia. The forecasting is performed for the period till 2020. The alternative scenarios might be the following:

- stabilizing inertial;

- industrial modernizational;
- innovative optimistic (On the Strategy of socioeconomic development..., 27.08.2008, # 873).

Consequently, budget planning development in the region has to be based upon alternative estimations of the consequences from the implementation of each scenario for incomes and expenditures of the regional budget. Special attention here should be paid to the fact that both at the stage of planning the annual budget indicators and also in the process of long-term budgets development it is important to forecast the worst case scenario of events with their potential negative consequences for budget incomes of the RF subject.

1. The Strategy for socioeconomic development of the Sverdlovsk region till 2020 (27.08.2008, # 873) chooses as the worst case scenario of the situation development in the region the stabilizing inertial scenario which includes the stabilization of economic situation and catching-up technological development within favourable global economic environment. However, at the today's stage it is vitally important to evaluate critically the potential trends of economic development since the actual development of any situation, in particular, at the current global markets, might be significantly worse even as compared to the worst case scenario chosen by the region. Solving this task in the medium term refers to increasing the quality of socioeconomic forecasts at the level of separate Russian regions under the increased quantity of scenario options considered in regional forecasts. Such work is today being carried out in nearly all Russian Federation subjects and in Sverdlovsk oblast in particular. Starting with 2016 the socioeconomic development forecasts are prepared in three variants for each planned year. For example, for the year 2016 the minimum volume of gross domestic product for this region was planned as being 1939.8 bln RUB, while the maximum is planned as 2019.2 bln RUB (thus, the average variant has this indicator as 1984.3 bln RUB). The incomes of income-generating organizations and companies under the pessimistic variant would be equal to 349.9 bln RUB, and under the optimistic scenario they would be 365.1 bln RUB, the average – 355.3 bln RUB (On the approval of the forecast..., 7.10.2015, # 906-PP). In a similar way these three variants have the forecasted values for all most important indicators of the region's development. Consequently, budget planning determines the selection opportunities between three variants of the forecast, and thus, more exact forecasting result can be achieved.

Increasing further the quantity of variants of the developed forecasts on socioeconomic development of RF subject as compared to the current practice (meaning, developing more than 3 variants) would enable more precise assessment of the influence on the budget from different variants of economic situation development, especially under the conditions of negative economic trends.

Estimating the minimum volumes of budget incomes for RF subjects for a certain period under the worst case scenario it would be necessary to reach constructive interaction and good level of communication with the absolute possible majority of subjects which are the suppliers of the related information. If economy of a certain region is historically based on several key enterprises, it is of principle importance that they are obliged and motivated to provide objective, trustworthy information on their financial indicators. In this situation it is quite obvious that there would be a mis-

match of interests since large business in many cases is not interested to inform public authorities about their true performance indicators and further development plans.

However, without such information on the activities and status of the top priority taxpayers any budget planning would not grounded enough. For example, in the Sverdlovsk oblast (region) 25% of the total tax incomes coming into regional budget are formed by 20 leading enterprises, among which: metallurgy enterprises ("Evraz-NTMK", "VSMPO-AVISMA", "UGMK-holding", "Uralelectromed") and also enterprises producing pipes ("Pervouralskiy novotrubnyi" plant and "Severskiy" pipe plant) (On the approval..., 7.10.2015, # 906-PP). Metallurgy of the region under study is currently experiencing significant losses due to instability of the economic situation overall, therefore, it is getting more and more important to assess possible further dynamics of enterprises' development and their influence on future incomes in regional budget. Sverdlovsk regional authorities are trying to set an open dialogue will all related enterprises at the stage of budget planning already, in order to get information on all potential changes in their performance in the medium and long-term perspectives.

Besides that, development of budget planning in regions must be based on coordination of financial interests of the representatives of large business which are often the key participants in all development projects of the regional level (and this coordination of interests of all related parties would be of special importance in a situation of scarce budget resources). In the Sverdlovsk oblast a good example of such a project is the construction of an express tram line which is planned to connect the regional capital, Ekaterinburg, with the closest municipality – Verkhnyaya Pyshma. The key investor in this project is one of the largest taxpayers of the region – "UGMK-Holding". This company has taken the obligation to cover a very significant part of project spending (in total, around 1 bln RUB). And this, obviously, would significantly ease the spending load on the regional budget.

However, at the same time we need to estimate also the losses which would arise further as a result of tax preferences to the enterprises which are the key participants of such projects (in most of such cases the related spending on the side of these enterprises is considered on account of future tax payments).

Further improvement of budget planning in Russian Federation would not be possible without prior solving of certain problems related to relations and communication between regional authorities and public powers of the federal level. This is directly related to budget transfers which each year form a significant share of income in the budget of any subject of Russian Federation.

The key precondition for quality and trustworthy budget planning on the regional level is the availability of trustworthy and timely information concerning the volumes of budget transfers from the federal budget. The most active phase in budget planning for all RF subjects is always the 3rd quarter of a year, however, by that time it is very often so that federal bodies are not yet ready to provide necessary data concerning future budget transfers. For example, in 2015 all calculations on budget transfers distribution between Russian regions were posted on the official site of the Ministry of Finance of Russian Federation only on October, 16th (minfin.midural.ru). Therefore, the process of budget planning on the regional and local levels of the budget system (considering that new budget has to be introduced on

January, 1st already) had to be implemented under extremely tight deadlines. Moreover, there was still some uncertainty concerning the final volumes of transfers, thus requiring maximum mobilization of efforts from all RF subjects.

Further improvement of budget planning in RF subjects under the conditions of economic instability would need a very realistic, pragmatic approach to large projects' inclusion to the expenditure side of a regional budget. Considering short- and mid-term uncertainty of budget incomes, expenditures planning only for the first year of a project (disregarding the related risks) may lead to a situation of means' deficit, and thus, the project would not be finished, while the initially invested means would simply become inefficiently spent items.

In the region under study – Sverdlovsk oblast – there is quite reasonable mid-term planning of expenditures on implementation of the most important projects in various sectors, and this is reflected in the public programmes on actions of capital nature. Applications for construction works in such sectors as education, culture, healthcare, sports, public roads have a thorough expert assessment for the purposes of grounding their financing. Unfortunately, the ongoing economic crisis lead to the decision to turn back from medium-term planning to annual one. However, still when assessing the medium-term project which have planned financing for several years, there is a separate assessment of potential future possibilities to cover this project financially during the whole period of its realization.

Yet, when the project volumes allow, it is preferable it is planned for 1 or 2 years, since this would enable more thorough and well grounded calculations of both finances and the related risks. For example, in Sverdlovsk oblast for the years 2015–2016 the regional budget has the following expenditures items planned (and it is mentioned that these projects will be finished in 2016): construction of a sport center (178.4 mln RUB), construction of a kindergarten (129.5 mln RUB) (minfin.midural.ru).

Choosing such a realistic and pragmatic approach in consideration of financing opportunities for large regional projects today logically leads to certain problems with planning and financing of actions and measures related to state preparation to the 2018 World Cup, namely, for preliminaries. In the process of budget planning for 2015 and 2016 the expenditures part of the oblast budget did not contain necessary financing volumes for the related events, mostly due to the uncertainty regarding the volumes of funds which would be transferred to regions from the federal budget in the upcoming two years. Consequently, on the one hand, assessing the current situation from the solely planning grounds – the current logic is quite right, but on the other hand, from the viewpoint of any sort of long-term preparatory measures and actions – the financial situation remains extremely complicated.

Development of budget planning in Russian Federation subjects includes setting the efficient financial relation with local self-government bodies. For municipalities it is of primary importance for the spending part of the regional budget to include transfer funds which is vital for municipalities' development. Acknowledging the complexity of current economic situation, on the level of RF subject it is important to have a realistic plan concerning transfers' volumes as well as to control these transfers' actual provision according to the approved budget.

Uncertainty in between transfers planned in a regional budget and transfers actually provided aggravate the negative trends in economic development of municipalities and regions. For example, the capital of the region, Ekaterinburg, is suffering from the ongoing uncertainty and delay in decision regarding regional authorities' participation (or non-participation) in the project of bridge reconstruction. Makarovskiy bridge across the Iset' river is of vital importance for the urban territory in question because it is one of the most important transport artery in the city (<http://ekb.dk.ru/wiki/makarovskiy-most>). The overall costs of this project are 2.5 bln RUB, and the municipality alone is hardly able to solve this problem. And that's why it is very important for budget planning to guarantee clarity in decision-making regarding this particular project and other projects of equal size and importance.

Current economic challenges, both global and regional ones, create the situation when economic forecasting and planning have to be multivariate, concerning both incomes and expenditures. And this multivariate feature has to be carefully considered in long-term budget planning. Currently Sverdlovsk oblast authorities are preparing the budget forecast for the next 12 years (Government Decree..., 19.08.2015, # 741-PP), and this forecast is being prepared within the long-term strategy of socioeconomic development of the region (Kuivashev, 2016). It is of vital importance to take into account, while developing this long-term budget forecast, the maximum multivariate, so that in the future there will be a possibility to select the most probable variant of budget sector development.

*Specifics of the budget process reforms on the regional level under economic instability.* The starting point in any recommendation concerning budget planning improvement for region considering the current economic instability is the analysis of already achieved results of the budget process reform which form the common ground for all subjects working on this reform. We should also remember that further corrections are possible, like reversing back from medium-term budget planning to annual budget planning, as it happened in 2016; however, it is important to fully understand here that the key vector of changes should not be essentially changes, otherwise, a contradiction will arise between previously approved decisions, current situation and further development prospects. Objective problems of the current period should also be fairly acknowledged and taken into consideration since practical implementation of the budget planning reform might be influenced by them.

In particular, programme budget planning in RF subjects should have the option of indicators' adjustments in the already approved programs of regional development. This is needed because of the possibility of a situation when current lack of financial resources would make it impossible to reach the planned indicators.

As an example here let us consider the state programme of Sverdlovsk oblast "Healthcare development till 2020". According to this programme, the overall financing of which for the years 2014–2020 is planned to be 287.3 bln RUB, the average life expectancy is supposed to grow annually by 0.5–0.8 year (from 71.3 in 2014, then 72 years in 2015, 72.5 in 2016, 73.2 in 2017, 73.8 in 2018, 74.3 in 2019. In 2020 this indicators is supposed to be 75 years) (On the approval of the state programme..., 21.10.2013, # 1267-PP). Obviously, this is a highly ambitious and serious task, the achievement of which needs the related financial planning to be strictly followed, and

this would be hard to guarantee due to potential further complications in regional economy.

However, at this stage we cannot assert that planned expenditures on this would be sufficient to provide the necessary growth in life expectancy, since the current real situation in the region already differs, and significantly, from the planned indicators under this programme. For example, to compare, according to the Federal Statistics Service data, in 2014 the average life expectancy in Sverdlovsk oblast was only 69.76 years (gks.ru).

Therefore, as noted above, adjustments in planned indicators would be indeed necessary taking into account the real capacity of regional budget and the overall current state of affairs.

Overall, we can state that capacities of a regional budget within Russian Federation, as a financial programme document and as a financial instrument of influence on the regional socioeconomic situation, depends greatly on the smartness of approaches to the use of already achieved results from budget innovations of the previous period.

#### **Conclusions:**

1. Improvement of budget planning in Russian Federation subjects in the context of more general reform on budget planning has to take into account the risks of global, national and regional economies and in their context it has to set as the key task the objective assessment of the minimum volumes of potential incomes in the future period considering the worst case scenario.

2. Actions and measures which would strengthen the feasibility of planning in RF subjects include the following: increasing the quality of interaction between public authorities and the leading business subjects, the tax contributions of which form a vital share of regional incomes.

3. It becomes necessary to increase the quality of preliminary evaluation for the most costly large projects in order to minimize both the budget load and the related risks.

4. The already achieved results from the budget reform in Russia should be used further in budget planning but keeping in mind that implementation of certain budget innovations might be postponed for some time due to a range of various finance related reasons. At this, it seems feasible to have several options for further budget planning on the regional level and to have an opportunity to adjust the indicators and also the timing framework of further changes within the reform in question.

#### **References:**

О стратегии социально-экономического развития Свердловской области на период до 2020 года: Постановление Правительства Свердловской области от 27.08.2008 № 873-ПП // docs.cntd.ru.

О стратегии социально-экономического развития Свердловской области на период до 2020 года: Постановление Правительства Свердловской области от 27.08.2008 № 873-ПП // docs.cntd.ru.

Об одобрении прогноза социально-экономического развития Свердловской области на среднесрочный период 2016–2018 годов: Постановление Правительства Свердловской области от 7.10.2015 № 906-ПП // docs.cntd.ru.

Об одобрении прогноза социально-экономического развития Свердловской области на среднесрочный период 2016–2018 годов: Постановление Правительства Свердловской области от 7.10.2015 № 906-ПП // docs.cntd.ru.

Об утверждении государственной программы Свердловской области «Развитие здравоохранения Свердловской области до 2020 года»: Постановление Правительства Свердловской области от 21.10.2013 № 1267-ПП // docs.cntd.ru.

Ob utverzhenii gosudarstvennoi programmy Sverdlovskoi oblasti «Razvitie zdравookhraneniia Sverdlovskoi oblasti do 2020 goda»: Postanovlenie Pravitelstva Sverdlovskoi oblasti ot 21.10.2013 № 1267-PP // docs.cntd.ru.

Об утверждении порядка разработки и утверждения бюджетного прогноза Свердловской области на долгосрочный период: Постановление Правительства Свердловской области от 19.08.2015 № 741-ПП // docs.cntd.ru.

Ob utverzhenii poriadka razrabotki i utverzheniia biudzhethnogo prognoza Sverdlovskoi oblasti na dolgosrochnyi period: Postanovlenie Pravitelstva Sverdlovskoi oblasti ot 19.08.2015 № 741-PP // docs.cntd.ru.

*Белостоцкий А.А.* Планирование и прогнозирование долгосрочных бюджетов // Вопросы экономики и права. – 2014. – №70. – С. 84–90.

*Belostotckii A.A.* Planirovanie i prognozirovanie dolgosrochnykh biudzhetrov // Voprosy ekonomiki i prava. – 2014. – №70. – S. 84–90.

*Белостоцкий А.А.* Реализация долгосрочной бюджетной стратегии на региональном уровне // Ученые записки Российского государственного социального университета. – 2012. – №2. – С. 39–43.

*Belostotckii A.A.* Realizatsiia dolgosrochnoi biudzhethnoi strategii na regionalnom urovne // Uchenye zapiski Rossiiskogo gosudarstvennogo sotcialnogo universiteta. – 2012. – №2. – S. 39–43.

*Боровикова Е.В.* Современная концепция разработки бюджетной стратегии в субъекте Российской Федерации // Региональная экономика: теория и практика. – 2013. – №1. – С. 2–10.

*Borovikova E.V.* Sovremennaiia kontseptciia razrabotki biudzhethnoi strategii v subekte Rossiiskoi Federatsii // Regionalnaia ekonomika: teoriia i praktika. – 2013. – №1. – S. 2–10.

Бюджет для граждан к закону «Об областном бюджете Свердловской области на 2015 год и плановый период 2016 и 2017 годов: Информация Министерства финансов Свердловской области от 10.12.2014 // minfin.midural.ru.

Biudzheth dlia grazhdan k zakonu «Ob oblastnom biudzhete Sverdlovskoi oblasti na 2015 god i planovyi period 2016 i 2017 godov: Informatciia Ministerstva finansov Sverdlovskoi oblasti ot 10.12.2014 // minfin.midural.ru.

Бюджет для граждан к закону «Об областном бюджете Свердловской области на 2016 год: Информация Министерства финансов Свердловской области от 05.12.2015 // minfin.midural.ru.

Biudzheth dlia grazhdan k zakonu «Ob oblastnom biudzhete Sverdlovskoi oblasti na 2016 god: Informatciia Ministerstva finansov Sverdlovskoi oblasti ot 05.12.2015 // minfin.midural.ru.

*Куйвашев Е.В.* Мобилизация на успех // Областная газета. – 21.01.2016. – С. 3–4.

*Kuivashhev E.V.* Mobilizatsiia na uspekhi // Oblastnaia gazeta. – 21.01.2016. – S. 3–4.

*Лудинова Ю.В.* Организация бюджетного планирования в регионе: вопросы теории и практики: Монография. – СПб.: СПбГИЭУ, 2011. – 247 с.

*Ludinova Yu.V.* Organizatsiia biudzhethnogo planirovaniia v regione: voprosy teorii i praktiki: Monografiia. – SPb.: SPbGIEU, 2011. – 247 s.

Макаровский мост // ekb.dk.ru.

*Makarovskii most // ekb.dk.ru.*

*Малиновская О.В., Бровкина А.В.* Современные тенденции развития стратегического бюджетного планирования: региональный контекст // Региональная экономика: теория и практика. – 2014. – №20. – С. 8–16.

*Malinovskaia O.V., Brovkina A.V.* Sovremennye tendentsii razvitiia strategicheskogo biudzhethnogo planirovaniia: regionalnyi kontekst // Regionalnaia ekonomika: teoriia i praktika. – 2014. – №20. – S. 8–16.

*Попков С.Ю.* Региональное бюджетное прогнозирование и планирование (на примере бюджета города Москвы): Монография. – М.: Дашков и К, 2009. – 149 с.

*Popkov S.Iu.* Regionalnoe biudzhethnoe prognozirovanie i planirovanie (na primere biudzheta goroda Moskvy): Monografiia. – M.: Dashkov i K, 2009. – 149 s.

Расчеты распределения и распределение единой субвенции бюджетам субъектов Российской Федерации между субъектами Российской Федерации на 2016 год: Информация Министерства финансов Российской Федерации // www.minfin.ru.



Raschety raspredeleniia i raspredelenie edinoi subventcii biudzheta subektov Rossiiskoi Federatscii mezhdru subektami Rossiiskoi Federatscii na 2016 god: Informatciia Ministerstva finansov Rossiiskoi Federatscii // [www.minfin.ru](http://www.minfin.ru).

*Соломко М.* Бюджетный процесс на региональном уровне. – Saarbrucken: LAP LAMBERT, 2012. – 257 с.

*Solomko M.* Biudzhetniy protsess na regionalnom urovne. – Saarbrucken: LAP LAMBERT, 2012. – 257 s.

*Старикова Т.В.* Бюджетная стратегия как инструмент социально-экономического развития регионов Центрального федерального округа // Научные труды Вольного экономического общества России. – 2014. – Т. 187. – С. 240–247.

*Starikova T.V.* Biudzhetnaia strategiia kak instrument sotcialno-ekonomicheskogo razvitiia regionov Tsentralnogo federalnogo okruga // Nauchnye trudy Volnogo ekonomicheskogo obshchestva Rossii. – 2014. – Т. 187. – С. 240–247.

*Старикова Т.В.* Стратегическое бюджетное планирование в системе социально-экономического развития региона // Известия высших учебных заведений. – Серия: Экономика, финансы и управление производством. – 2014. – №1. – С. 38–42.

*Starikova T.V.* Strategicheskoe biudzhethnoe planirovanie v sisteme sotcialno-ekonomicheskogo razvitiia regiona // Izvestiia vysshikh uchebnykh zavedenii. – Serii: Ekonomika, finansy i upravlenie proizvodstvom. – 2014. – №1. – С. 38–42.

*Сугарова И.В.* Налоговая составляющая формирования регионального бюджета (на материалах республики Северная Осетия-Алания) // Налоги и налогообложение. – 2015. – №6. – С. 448–456.

*Sugarova I.V.* Nalogovaia sostavliaiushchaia formirovaniia regionalnogo biudzheta (na materialakh respublik Severnaia Osetiia-Alaniia) // Nalogi i nalogooblozhenie. – 2015. – №6. – С. 448–456.

Центральная база статистических данных // Федеральная служба государственной статистики // [www.gks.ru](http://www.gks.ru).

Tsentralnaia baza statisticheskikh dannykh // Federalnaia sluzhba gosudarstvennoi statistiki // [www.gks.ru](http://www.gks.ru).

Стаття надійшла до редакції 15.03.2016.