

## Analysis of the current state and problems of development of the budget system of the Russian Federation

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### Abstract

**Subject/topic.** The paper is devoted to the analysis of the current state and problems of Russian budget system development. **Goals/Objective.** The purpose of the study is to identify the most pressing problems associated with the need to reorient the budget system towards modernization, develop its own targets and introduce new digital technologies to eliminate imbalances, as well as ensure the redistribution of cash flows across the subjects of the Russian Federation. **Methodology.** The paper uses general scientific methods: economic analysis, expert assessments, synthesis, deduction, induction, analogy, modeling, classification, historical and logical analysis. **Results.** A number of topical issues requiring special attention on the part of state authorities related to the imbalance of the process of redistribution of cash flows across the subjects of the Russian Federation; imperfection of tools for the distribution of subsidies, subsidies and subventions for the regions; inappropriate use of budget funds and the use of outdated control tools in identifying the facts of their inefficient use; problems of implementing financial control at the local and federal levels; reducing the involvement of civil society in the process of forming and spending public finances of a social orientation. **Conclusions.** The need to strengthen the motivation of regional authorities to create their own production facilities, strengthen the independence of regions through the implementation of national projects is emphasized. The introduction of new developments related to the automation of management processes is highlighted as defining areas for improving the state apparatus. The need to implement breakthrough projects to expand the functionality of the budget system with balanced strategic priorities to achieve a decent standard of living and quality of life of the population was confirmed. **Scope of the results.** The results of the study can be used for further research in the field of the Russian budget system, as well as in the process of improving budget policy in the context of increasing global threats and challenges.

**Keywords:** *budget system, budget policy, national projects, public administration*

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