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## Relationship management as a result of budget planning (case study for selected constituent entities of the Russian Federation)

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### Abstract

The article is devoted to the issues of improving the effectiveness of budget planning in the constituent entities of the Russian Federation. The end result of budget planning is presented by the authors as an effective management of relations between the state and society, incl. business. A methodology for the analysis of budget planning indicators that characterize these relationships is proposed. The following indicators are used as targets: the share of tax and non-tax revenues in the revenues of the consolidated budget of a constituent entity of the Russian Federation (i.e., budgetary self-sufficiency), the share of business taxes in tax and non-tax revenues, and the share of direct government support measures for private investment projects in the expenditures of the consolidated budget of the constituent entity of the Russian Federation. These relationships are analyzed in two groups of the constituent entities of the Russian Federation, in which during 2011-2020 stably high (Group A) and stably low (Group B) levels of budgetary self-sufficiency were observed. The study uses general scientific and statistical methods for analyzing numerical and qualitative information. Calculations showed that during 2011-2020 in Group A, the considered indicators grew more often and more consistently, and these ratios showed greater stability than in Group B. Also in Group A, in contrast to Group B, there was an increase in the contribution of business entities to budgetary self-sufficiency. Moreover, in Group B, there were lower volumes of governmental program support measures for private investment projects, which are critical for increasing the budgetary self-sufficiency of its participants. The results, conclusions and proposals contained in the study are addressed, first of all, to federal and regional state authorities and local governments involved in the development, approval, execution and monitoring of the consolidated budget of a constituent entity of the Russian Federation. In addition, the study contains useful information for specialists in public finance, state financial control and statistics.

**Keywords:** *performance budgeting, budget planning, consolidated budget, constituent entities of the Russian Federation, budgetary self-sufficiency, business entities, business taxes, direct government support measures, private investment projects, growth rates.*

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