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Analysis of Nizhny Novgorod Region's budget execution

Abstract: The budget and tax policy of Nizhny Novgorod Region's Government in the medium term retains the continuity of the policy of the previous planning period. First of all, it will be focused on the implementation of the main tasks set by the President of the Russian Federation. Considering the high uncertainty in assessing, the consequences of the difficult economic situation in 2020 associated with the introduction of restrictive measures aimed at combating the spread of a new coronavirus infection, the main task of the budget policy for 2021-2023 will be the formation of a realistic forecast of revenue receipts, preventing the adoption of new spending commitments that are not secured by sources of financing, the efficiency of the use of budget funds, as well as ensuring the balance and sustainability of the consolidated and Nizhny Novgorod regional budgets. The study subject was Nizhny Novgorod region's budget. The study object was Nizhny Novgorod Region's budget execution. The study's purpose was to analyse Nizhny Novgorod Region's budget execution. To achieve this purpose and solve the study tasks, such methods as historical, statistical, logical, and comparative analysis were used. In the course of the study, regulatory legal acts of the legislative power of the Nizhny Novgorod Region, the work of specialists, and publications in the mass media were used. The authors conclude that the priority areas of work of the Nizhny Novgorod Region's Government in inter-budgetary relations in 2022-2024 will be the control over the implementation by local self-government bodies of Nizhny Novgorod Region's municipal districts, municipal districts and urban districts of priority areas of budget spending within the framework of the implementation of state policy at the local level and responsible financial policy.

Keywords: Nizhny Novgorod region, budget policy, tax policy, budget execution, budget deficit, debt policy.



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Анализ исполнения бюджета Нижегородской области

Аннотация: Бюджетная и налоговая политика правительства Нижегородской области на среднесрочную перспективу сохраняет преемственность политики предыдущего планового периода. Она будет ориентирована, в первую очередь, на реализацию основных задач, поставленных Президентом РФ. Учитывая высокую неопределенность в оценке последствий сложной экономической ситуации в 2020 году, связанной с введением ограничительных мер, направленных на борьбу с распространением новой коронавирусной инфекции, основной задачей бюджетной политики на 2021-2023 годы будет формирование реалистичного прогноза поступления доходов, недопущения принятия новых расходных обязательств, не обеспеченных источниками финансирования, эффективности использования бюджетных средств, а также обеспечение сбалансированности и устойчивости консолидированного и областного бюджетов Нижегородской области. Предметом исследования был бюджет Нижегородской области. Объектом исследования было исполнение бюджета Нижегородской области. Целью исследования был анализ исполнения бюджета Нижегородской области. Для достижения поставленной цели и решения задач исследования были использованы такие методы как исторический, статистический, логический и сравнительный анализ. В ходе исследования были использованы нормативные правовые акты законодательной власти Нижегородской области, работы специалистов по данному субъекту Российской Федерации и публикации в средствах массовой информации. Автор приходит к выводу, что приоритетными направлениями работы Правительства Нижегородской области в сфере межбюджетных отношений в 2022-2024 годах будет являться контроль за осуществлением органами местного самоуправления муниципальных районов, муниципальных округов и городских округов Нижегородской области приоритетных направлений расходования бюджетных средств в рамках реализации государственной политики на местном уровне и за проведением ответственной финансовой политики.

Ключевые слова: Нижегородская область, бюджетная политика, налоговая политика, исполнение бюджета, дефицит бюджета, долговая политика.



Introduction

Nizhny Novgorod Region's Government budget and tax policy in the medium term retains the continuity of the policy of the previous planning period. It will be focused, first of all, on the implementation of the main tasks set by the President of the Russian Federation.

Considering the high uncertainty in assessing the consequences of the difficult economic situation in 2020 associated with the introduction of restrictive measures aimed at combating the spread of a new coronavirus infection, the main task of the budget policy for 2021-2023 will be the formation of a realistic forecast of revenue receipts, preventing the adoption of new spending commitments that are not secured by sources of financing, the efficiency of the use of budget funds, just like ensuring Nizhny Novgorod Region's balance and sustainability consolidated and regional budgets.

In the medium term, the following priorities of budget expenditures remain:

- ensuring the preservation of the parameters for the level of wages of certain categories of social workers established by the Decrees of the President of the Russian Federation;
- implementation of social support measures for the population, including by expanding the practice of social contracts;

- ensuring the withdrawal of citizens from a difficult life situation, including by increasing the targeting of social support measures, employment promotion;
- support for families with children;
- provision of residential premises to orphans and persons from among them, implementation of other housing programmes operating in the Nizhny Novgorod Region;
- co-financing of socially significant expenses of local self-government bodies of Nizhny Novgorod Region's municipal districts, municipal, and urban districts;
- implementation of state programs aimed at promoting the sustainable development of the economy of the Nizhny Novgorod Region, including support for priority sectors of the economy, as well as small businesses;
- implementation of measures to ensure the availability of transport services for privileged categories of citizens, students, students;
- implementation of measures to ensure environmental safety;
- implementation of measures to create a comfortable urban environment (*The Nizhny Novgorod Region Budget for 2022..., n.d.*).

To achieve the study's purpose, the following tasks were developed:

- analyse Nizhny Novgorod Region's budget revenues and expenditures;
- monitor the Nizhny Novgorod Region's budget deficit in 2022 and the planned budget for 2023;
- determine the main directions of Nizhny Novgorod Region's tax policy for 2023-2024;
- determine the main directions of Nizhny Novgorod Region's debt policy for 2023-2024.

To achieve this purpose and solve the research tasks, such methods as historical, statistical, logical, and comparative analysis were used.

In the course of the study, regulatory legal acts of Nizhny Novgorod Region's legislative power, the work of specialists on this Russian Federation' region and publications in the mass media were used.

Analysis of Nizhny Novgorod Region's budget revenues and expenditures

According to the regional Ministry of Finance, the amount of tax and non-tax revenues in the consolidated budget revenues amounted to 221.7 billion rubles and increased by 21.4%. As Nizhny Novgorod Region's governor noted, the growth of tax and non-tax revenues occurred mainly due to an increase in corporate income tax revenues by 21 billion rubles, personal income tax by 6.6 billion, excise taxes by 4.5 billion rubles. Gleb Nikitin said, "In 2020, in the Nizhny Novgorod Region, as in the whole country, there was a decrease in income tax receipts due to the pandemic. However, already in 2021, business began to recover, and deductions for corporate income tax increased 1.5 times as a result. At the same time, the wage fund has increased, thanks to which personal income tax receipts to the budget have increased."

According to the regional Ministry of Finance, in 2021, region's consolidated budget expenses amounted to 283.7 billion rubles. The largest share is spending on education by 74.2 billion rubles (26.2% of total expenditures), social policy by 60.4 billion rubles (21.3%), and healthcare by 27.5 billion rubles (9.7%).

According to the Financial Minister Olga Sulima, the region has fulfilled all the budget obligations, ensuring the implementation of 34 state programs, including within the framework of national projects. In 2022, the social orientation of the budget remains, it is provided for the social sphere at least 70 percent of expenditures. Nizhny Novgorod Region's budget revenues in 2021 increased by 15.7% and reached 245.1 billion rubles. Tax and non-tax revenues increased by 24.1%, to 178.4 billion rubles. The expenditures of the regional budget amounted to 241.3 billion rubles. All existing expenditure obligations have been fulfilled, including on national projects, decrees and the President's message. Within the framework of various national projects, in particular, thousands of children in the region took advantage of new opportunities to gain knowledge, nine municipal libraries were modernised according to the model standard, 120 public spaces and 179 courtyards were landscaped for residents. Funds were also allocated to support the economy, prevention and elimination of the consequences of the spread of coronavirus infection.

It is worth noting that the regional budget for 2022 and for the planning period of 2023 and 2024 was adopted in the second reading at a meeting of the Legislative Assembly on December 21, 2021. It provides for Nizhny Novgorod Region's budget revenues for 2022 in the amount of 228.4 billion rubles, 236.9 billion rubles of expenses, 8.5 billion rubles of deficit, of which 3.4 billion rubles are an infrastructure budget loan and 5.1 billion rubles are account balances. Gratuitous receipts to the regional budget are calculated in the amount of 51 billion rubles, of which 47.4 billion rubles are funds from the federal budget, 3.6 billion rubles are funds of the State Corporation "Fund for Assistance to Housing and Communal Services Reform".

The formation of expenditures of the regional budget for 2022 and for the planning period of 2023 and 2024 was performed on the basis of 34 state programmes in the region, which account for 94.6% of the total expenditures of the regional budget.

Nizhny Novgorod Region's consolidated budget expenditures in 2020 were executed in the amount of 261.6 billion rubles and increased by 75.4 billion rubles or 40.5% in 2019-2020. The largest their share is occupied by expenditures on social sectors, i.e., annually more than 65% of total expenditures.

Nizhny Novgorod Region's Government has ensured the timely and full fulfillment of all expenditure obligations, including the preservation of the targets for salaries of public sector employees established by the Decrees of the Russian Federation President of May 7, 2012. Starting in 2019, measures are being implemented within the framework of 12 national projects, for which 54.6 billion rubles of federal and regional funds have been allocated over two years. In addition, with the involvement of federal budget funds, measures have been implemented to develop education, healthcare, agriculture, small business, and programmes have been implemented to provide housing for certain categories of citizens. The real sector of the economy was supported by subsidising the costs of industrial enterprises for modernisation and expansion of production, subsidising interest rates on loans from commercial banks of agricultural organisations and other industries, as well as by providing Nizhny Novgorod Region's tax benefits and state guarantees. An effective debt policy, including by attracting credit resources in the form of renewable credit lines, short-term loans from Nizhny Novgorod Region's Federal Treasury Department, just like budget loans from the federal budget, was performed.

The improvement of the situation with the receipt of income sources in 2018-2019, the receipt of additional revenues to Nizhny Novgorod Region's budget, the formation of a budget with a surplus made it possible to significantly reduce the debt burden by 12.4 percentage points (from 63.5% to 51.1%).

The execution of the regional and consolidated budget in 2020 is performed in the context of the deteriorating economic situation associated with the introduction of restrictive measures in connection with the spread of a new coronavirus infection (COVID-19). Measures aimed at preventing the spread of a new coronavirus infection (COVID-19) have led to a decrease in Nizhny Novgorod Region's budget tax and non-tax revenues.

By the end of 2020, tax and non-tax revenues to the regional consolidated budget were received at the level of execution for 2019 in the amount of 182.6 billion rubles. The main losses in tax and non-tax revenues were formed by the regional budget – a decrease of 8.4 billion rubles to the initial forecast, and 2.4 billion rubles to the level of 2019. Under these conditions, the support of the regional budget from the Russian Federation was significant, including for compensation of losses on tax and non-tax revenues and for the implementation of measures to eliminate the consequences of the spread of a new coronavirus infection (COVID-19).

The improvement of the situation with the execution of the regional budget by the end of 2020 was most influenced by measures of federal and regional support to the most affected industries, including within the framework of the Decree of the Governor of the Nizhny Novgorod Region No. 53 (*On Measures to Support Organisations...*, 2020).

The need to fulfill the Decrees of the Russian Federation President dated May 7, 2012, social obligations to Nizhny Novgorod Region's population, including the obligations established by the Messages of the President of the Russian Federation to the Federal Assembly of the Russian Federation, as well as increased spending to support the economy and prevent the spread of a new coronavirus infection (COVID-19), led to the execution of the regional budget with a deficit and increase in the volume of public debt. By the end of 2020, the regional budget deficit amounted to 12.6 billion rubles, the debt burden increased from 51.1% to 59.5% compared to the beginning of the year. However, at the same time, it is at an economically safe level and within the limits set by the terms of the agreements on the restructuring of budget loans concluded with the Ministry of Finance of the Russian Federation.

To improve the quality of budget planning, increase the effectiveness and efficiency of the use of funds in 2018-2020, work was performed in the following areas:

- formatting and executing the regional budget in a programme format based on Nizhny Novgorod Region's state programmes;
- formatting and executing the regional budget using the unified integrated budget process management system of *State Information System for Public Finance Management of the Ministry of Finance of the Nizhny Novgorod Region*;
- assessing the effectiveness of tax expenditures of the Nizhny Novgorod Region and regional municipalities;
- conducting an assessment of the effectiveness of Nizhny Novgorod Region's state programmes, which provides for an integrated approach to evaluating programmes, considering the quality of their formation and the effectiveness of implementation;

- annual formation of state tasks for the provision of public services (performance of works) in relation to Nizhny Novgorod Region's state institutions;
- maintaining a safe level of debt burden and unconditional fulfillment of the assumed Nizhny Novgorod Region's debt obligations;
- applying the system of encouragement of the chief administrators of the regional budget funds who have shown the best results based on the results of the ongoing monitoring of the quality of financial management, as well as encouragement of Nizhny Novgorod Region's municipal districts, municipal districts, and urban districts, achieving the best results in improving the efficiency of budget expenditures;
- implementing financing of expenses using the mechanism of approval of the maximum amounts of financing for each quarter in order to prevent the formation of overdue accounts payable;
- ensuring openness and transparency of information on the budget process, on the execution of the regional budget, on Nizhny Novgorod Region's budgetary and socio-economic indicators through the Internet information and telecommunications network;
- annual public hearings on the annual report on the execution of the regional budget and on the draft regional budget for the next financial year and for the planning period in order to identify public opinion on the formation and execution of the regional budget.

In 2021, the regional and consolidated budget execution is proceeding at a higher pace than in 2020. It amounted to 118.0 billion rubles in revenue for the first half of 2021, or 116% compared to the same period in 2020, and 110.1% in expenses of 114.3 billion rubles. The receipt of tax and non-tax revenues to the consolidated budget amounted to 97.3 billion rubles, which is 15.1 billion rubles or 18.5% higher than the receipts of the same period in 2020.

Depending on Nizhny Novgorod Region's economic development conditions in 2021, which may be affected by the further implementation of measures aimed at preventing the spread of a new coronavirus infection (COVID-19), the risk of non-fulfillment of the forecast of budget indicators remains until the end of the year (*The deputies supported the main directions..., 2020*).

The deficit in 2022 and 2023 Nizhny Novgorod Region's planned budget

After the changes were made, the regional budget revenues were approved in the amount of 231.1 billion rubles, 260.7 billion rubles of expenditures, the deficit amounted to 29.6 billion rubles, or 11.4% of expenditures. It is reported that one billion rubles of budget funds will be allocated to compensate part of the interest rate on loans from commercial banks received by small and medium-sized businesses. "It is important that in the difficult economic conditions that have arisen due to unprecedented sanctions pressure, in addition to federal support measures, we provide assistance at the regional level. The changes made to the budget today have been adopted precisely for this purpose. Small and medium-sized businesses always have more expensive borrowings than large enterprises, so we are sending one billion rubles from the regional budget to compensate for part of the interest rate of 5% on loans from commercial banks received by small and medium-sized businesses," the words of the chairman of the Regional Legislative Assembly Yevgeny Lyulin are quoted in the message.

Also in 2023, gratuitous receipts from the Housing and Communal Services Reform Assistance Fund will be increased by 606 million rubles to provide measures for the resettlement of citizens from emergency housing stock. An additional 200 million rubles will be allocated from the regional budget for the provision of medicines to regional beneficiaries, more than 560 million rubles will be allocated for road repairs, 123 million rubles will be allocated to compensate bakery industry enterprises for the production and sale of bakery products at the expense of federal and regional budgets.

Prior to the latest changes, the regional budget revenues were approved in the amount of 229 billion rubles, 257 billion rubles of expenditures, 28 billion rubles of deficit, or 10.9% of expenditures. According to the data on the website of the Ministry of Finance of the region, Nizhny Novgorod Region's state debt as of April 1, 2022 amounted to 105.44 billion rubles, including 55.7 billion rubles accounted for budget loans, 49.6 billion rubles for government securities, 139.7 million rubles for state guarantees. There were no commercial bank loans.

The revenues of the regional budget for 2023 are projected to amount to 240.6 billion rubles. The project provides for gratuitous receipts in the amount of 32.5 billion rubles, including 30.9 billion rubles from the federal budget and 1.6 billion rubles from the Fund for Assistance to Housing and Communal Services Reform. Currently, not all federal funds have been distributed, another part will be sent to the regions for the second reading of Russian Federation's budget (*Budget deficit of Nizhny Novgorod Region..., n.d.*).

The main directions of 2023-2024 Nizhny Novgorod Region's tax policy

As in previous years, the 2022-2024 tax policy of Nizhny Novgorod Region's Government will be aimed at ensuring the receipt to the regional consolidated budget of all revenue sources in the planned amounts, as well as additional income, including due to the repayment by taxpayers of arrears on mandatory payments to the regional consolidated budget. The priorities of the tax policy of Nizhny Novgorod Region's Government will be the effective and stable functioning of the tax system, ensuring fiscal sustainability in the medium and long term in the next three years.

The main directions of 2022-2024 Nizhny Novgorod Region's tax policy are defined as:

- increasing Nizhny Novgorod Region's tax potential through tax incentives for business activity in the Nizhny Novgorod Region, attracting investment, implementing highly effective investment and innovative projects;
- continuing the policy of validity and effectiveness of the application of tax benefits, the abolition of ineffective and unclaimed benefits;
- state support for priority sectors of the economy and organizations of small and medium-sized businesses;
- mutually beneficial cooperation with organisations forming the Nizhny Novgorod region tax potential, including within the framework of agreements concluded between Nizhny Novgorod Region's Government and the largest regional organisations;
- further improving tax administration, increasing the level of responsibility of chief revenue administrators for the qualitative forecasting of Nizhny Novgorod Region's consolidated budget revenues and the full implementation of approved annual assignments for the

revenues of the regional budget and local budgets of the Nizhny Novgorod Region, activation of claim and claim activities;

- performing measures to improve the efficiency of Nizhny Novgorod Region's management of state and municipal property, natural resources, including the identification of land plots that are not used for their intended purpose (*On the Approval of the Main Directions of the Budget and Tax Policy...*, 2021).

In 2022-2024, work will continue to assess the effectiveness of tax expenditures of the Nizhny Novgorod Region and its municipalities, the abolition of inefficient tax benefits. According to the results of the assessment for 2020, all Nizhny Novgorod Region's tax expenditures were recognised as effective.

Tax and non-tax revenues formation will be based on the following legislative changes coming into force at the federal and regional levels, just like the planned adoption from 2022:

- from January 1, 2022, excise tax rates on alcoholic beverages with a volume share of ethyl alcohol over 9% will increase by 4.1%, wines, fruit wines by 3.1%, beer by 4.3%, gasoline, diesel fuel and motor oils by 4.0%;
- for 2022 and 2023, the reduced corporate property tax rate is extended (1.6% instead of 2.2%) with respect to public railways and structures that are an integral technological part of them;
- starting from 2022, uniform deadlines for the payment of corporate property tax (no later than March 1 of the year following the expired tax period) and advance tax payments (no later than the last day of the month following the expired reporting period) will be introduced;
- for 2022-2024, the standard for crediting excise taxes on motor gasoline, straight-run gasoline, diesel fuel, engine oils for diesel and (or) carburetor (injection) engines to the budgets of the constituent entities of the Russian Federation is set at the level of 2021 in the amount of 74.9%;
- it is planned to extend until December 31, 2024, when calculating corporate income tax, the effect of a 50% restriction on the transfer of losses received by taxpayers in previous tax periods;
- it is planned to introduce a tax deduction mechanism for corporate income tax, corporate property tax, transport tax and land tax for organisations that have concluded agreements on the protection and promotion of capital investments from January 1, 2022 (if the Nizhny Novgorod Region's municipal entity is a party to the agreement, among others);
- from July 1, 2021 to July 1, 2031 there are reduced tax rates on the tax levied in connection with the application of the simplified taxation system in the amount of 1% if the object of taxation is income, and in the amount of 5% if the taxation object is income reduced by the amount of expenses for legal entities and individual entrepreneurs registered in the Nizhny Novgorod Region, whose main economic activity is the development of computer software, consulting services in this field and other related services, provided, if for the relevant tax period at least 70% of the income was income from the implementation of the specified type of economic activity, and if the average salary of the taxpayer for the relevant tax period was at least 55,000 rubles;

- from January 1, 2023, the right is established for the taxpayer to apply an investment tax deduction for corporate income tax in the Nizhny Novgorod Region for organisations that are subjects of investment activity implementing priority investment or innovative projects of the region. It is also planned to extend the right to apply the investment tax deduction from January 1, 2022, for all taxpayers engaged in certain types of economic activity included in section C “Manufacturing” of the All-Russian Classifier of Types of Economic Activity OK 029-2014;
- establishment for the corresponding year of the coefficients of indexation of rent for land plots owned by the Nizhny Novgorod Region’s state, and land plots for which state ownership is not delimited, as well as rent for objects of non-residential fund of regional property at the level of the planned average annual consumer price index (*On the Approval of the Main Directions of the Budget and Tax Policy..., 2021*).

The main directions of 2023-2024 Nizhny Novgorod Region’s debt policy

Nizhny Novgorod Region’s Government policy in 2022-2024 public debt management will be based on the Concept of Public Debt Management of the Nizhny Novgorod Region for the period up to January 1, 2025, approved by the Decree of the Government of the Nizhny Novgorod Region (*On the Concept of Public Debt Management..., 2011*).

The debt policy will be aimed at ensuring sustainable and balanced execution of the regional budget and is aimed at maintaining a safe level of debt burden, unconditional fulfillment of the assumed Nizhny Novgorod region debt obligations, which will contribute to improving the Nizhny Novgorod region credit rating and reducing the cost of borrowing.

The main objectives of the debt policy implementation are:

- maintaining the volume of public debt at an economically safe level of debt sustainability (taking into account possible risks) in the amount of no more than 75% of the total revenue of the regional budget approved by Nizhny Novgorod Region’s law for the next financial year and planning period, excluding the approved number of gratuitous receipts;
- active using the mechanism for attracting Nizhny Novgorod Region’s state securities as a source of long-term financing of the regional budget deficit;
- improving the efficiency of government borrowing, reducing the risks associated with their implementation
- optimising the structure of public debt in order to minimise the cost of servicing it;
- ensuring openness and transparency of Nizhny Novgorod Region’s state debt information (*On the Approval of the Main Directions of the Budget and Tax Policy..., 2021*).

Conclusion

The formation of inter-budgetary relations with 2022-2024 Nizhny Novgorod Region municipalities will be performed according to the Law of the Nizhny Novgorod Region No. 177-Z (*On Inter-Budgetary Relations..., 2011*).

The creation of conditions for the execution by local self-government bodies of Nizhny Novgorod Region’s municipalities of the powers assigned to them will be performed by fixing the standards of deductions from taxes for local budgets, equalising the budgetary provision of

Nizhny Novgorod Region's municipalities, ensuring the balance of local budgets and co-financing issues of local importance according to a single established level.

To improve the efficiency of equalising the budgetary provision of Nizhny Novgorod region municipal districts, urban districts, and settlements, it is planned to continue the practice of distributing 2022-2024 inter-budget transfers, considering the model expenditures of Nizhny Novgorod Region's municipalities, which represent the estimated amount of expenditures, considering the specifics of Nizhny Novgorod Region's municipalities as much as possible and estimating the amount of funds necessary for the full implementation of their own powers.

Bringing the ratio of the estimated deficit of Nizhny Novgorod Region's municipal district consolidated budget (municipal district, city district), model expenditures up to a single minimum possible level for all Nizhny Novgorod Region's municipal districts, municipal districts, and urban districts will be performed by providing subsidies to ensure budget balance.

For the purpose of socio-economic development and improvement of municipal finances, agreements will be concluded with local self-government bodies of Nizhny Novgorod Region's municipal districts, municipal districts, and urban districts, which are recipients of subsidies from the regional budget in 2022-2024, providing for obligations on priority spending of local budget funds and the achievement of certain indicators aimed at stabilising the financial and economic situation of Nizhny Novgorod Region's municipal district, municipal district, and city district.

It is planned to maintain the mechanism of collecting subsidies from the budgets of over-secured settlements ("negative transfers") to the regional budget for further distribution among highly subsidised settlements within one municipal district.

To increase the interest of local self-government bodies of Nizhny Novgorod Region's municipalities in increasing the tax base, it is planned:

- continue the practice of applying, when determining the tax potential of the territory, the growth rate of the taxable base of Nizhny Novgorod Region's municipalities, which does not exceed the average values for Nizhny Novgorod Region's municipalities;
- establish differentiated standards for deductions from income collected in connection with the application of the simplified taxation system for the budgets of Nizhny Novgorod region municipal districts, municipal districts, and urban districts;
- impelling measures aimed at the development of initiative budgeting in the Nizhny Novgorod region.

The priority areas of work of Nizhny Novgorod Region's Government in 2022-2024 inter-budgetary relations will be monitoring the implementation by local self-government bodies of Nizhny Novgorod Region's municipal districts, municipal districts, and urban districts of priority areas of budget spending within the framework of the implementation of state policy at the local level and responsible financial policy.



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