

## Chapter 8 Appendix Note

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### References

List of unpublished documents of the Ministry of Finance

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## Note 1: State budget revenue of the Russian Empire (1803-1914, unified data in the old classification)

Concerning state budget revenues of the Russian Empire, their classification was substantially changed at the beginning of the 1890s. We call the classification prior to this change the “old classification,” and that after this change, the “new classification.” The old and new classifications are shown in Tables 8.1 and 8.2, respectively. Data in the old classification and those in the new classification are available for 1803-1900 (Appendix table 8.1) and for 1884-1914 (Appendix table 8.2), respectively. In this note, we attempt to show state budget revenue data unified in the old classification from the beginning of the 19<sup>th</sup> century to the beginning of the 20<sup>th</sup> century in order to analyze these data in a unified way. More concretely, we convert data in the old classification in the period 1901-1914 to the old classification. The result is shown in Appendix note table 1.1 for the period 1803-1914.

We can estimate the correspondence between the two classifications from the data in the period 1884-1900, when data in both classifications were available. The result is shown in Appendix note table 1.2. Data for the period 1901-1914 in Appendix note table 1.1 are converted from data in the old classification in accordance with this correspondence.

Appendix note table 1.3 shows the difference between published data in the old classification and those calculated from the new classification in accordance with Appendix note table 1.2 for the period 1884-1900, when data in both classifications were available. We see that while in the period 1884-1891 there were some discrepancies, in the period 1892-1900, there were no differences except for two exceptions explained below. This fact supports the accuracy of the correspondence indicated in Appendix note table 1.2.

One exception concerns the figure of classification code 103 (liquor tax) in 1895. It is true that its discrepancy was large (10,838 thousand rubles). This can however be explained by the following circumstance. In the new classification, code “state-owned alcohol beverage industry income (1045)” appeared in 1895; in the old classification, code “national liquor sales income (109) appeared in 1896; and the data concerned were included in code “other (111)” in 1895.

The second exception concerns the figure of code number 106 (customs duties) in 1900. Nevertheless, the discrepancy was small (418 thousand rubles). In addition, if we use data in statistical handbooks published in the year just after 1900 such as *Ezhegodnik Rossii* (1905, p. 405), this discrepancy disappears. This discrepancy appeared since we adopt the principle of collecting data in newer publications when there are any inconsistencies between different publications.

## Note 2: Estimates of general government budget of the Russian Federation (1992-2004)

### Introduction

In this note, we estimate the general government budget of the Russian Federation in the period 1992-2004. We call three periods, i.e., 1992-1994, 1995-2004, and the post-2005 period A, B, and C, respectively. As explained in Section 8.4, while state budget data in periods A and B excluded state off-budget funds, in period C, budget data of general government including off-budget funds were released.

We use unpublished documents of the Ministry of Finance for the period 1992-2002 (a list of them is attached at the end of this Appendix). In this period, from these documents, final and detailed data are available in the years 1992-1994 and 2000. Provisional and detailed data were obtained for 1995,<sup>1</sup> 1999, and 2001-2002. We have not obtained these documents that contain detailed data for 1996-1998. After 2003, finally updated data on the state budget are available from the website of the Federal Treasury of Russia.

### 1 Total revenue and expenditure

For periods A and B, the total revenue and expenditure of the general government budget are calculated by adding revenue and expenditure of the Pension Fund, Fund for Social Insurance, Federal and Territorial Funds of Mandatory Medical Insurance, and State Resident Employment Fund to revenue and expenditure of the state budget, respectively (see total revenue and expenditure in Appendix note table 2.1).<sup>2</sup> Since these calculations double-count transfers between the state budget and state off-budget funds, we eliminated double-counting by estimating these transfers by the methods explained in detail below.

Note that in a) and b) below, only transfers from the federal budget, not from the state budget, are taken into consideration, since data are unavailable. In addition, in these years, transfers to the state budget are not

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<sup>1</sup> This was published in Kuboniwa (1996, pp. 116-117).

<sup>2</sup> The State Resident Employment Fund was abolished on January 1, 2001 by Federal Law No. 118 of August 5, 2000 (*Finansy*, 2002, p. 74). In addition to these funds, there are other off-budget funds, data on which were published in *Finansy*, including the Fund for Technological Development (1995-2005), Funds for Financing Industry-wide and Inter-industrial Scientific-research and Experimental-design Works and Measures for New Product Development (1995-2005; since the publication of *Finansy* (2002), this has been called off-budget Funds of Federal Organizations of Executive Power, Organizations of Executive Power of Subjects of the Russian Federation, and Commercial Organizations for Financing of Scientific Research and Experimental Development), Federal Fund for Social Support of the Population (1995-2003), Territorial Funds for Social Support of the Population (2002-2003), and Federal Ecology Fund (1995-2000) (years in parentheses indicate years in which those data are available). However, these funds are negligible since the sum of these funds was only 0.1-0.2 percent of the total revenue and expenditure estimated in this note. Therefore, we exclude these funds. Further, there are Federal and Territorial Road Funds. As explained below, in period B, at least part of them are included in the state budget as special-purpose funds. Since the relationships between their revenues and expenditures included in the state budget and those included in off-budget funds are not clear, we also disregard these funds.

taken into account. These treatments are justified, since in fact transfer from the state budget to off-budget funds was overwhelmingly larger than transfer in the opposite direction and transfer from the federal budget occupied a significant part of that from the state budget.

a) 1992-2001

We calculated the sum of transfers from the state budget published in the statistical reports on each off-budget fund.<sup>3</sup>

b) 2002

Concerning the Pension Fund, we can obtain “transfer of unified social tax revenues from the federal budget” from the budget implementation law of the Pension Fund of Russia in 2002 (Ohtsu and Tabata, 2006, p. 230), although these data are not available from data published in statistical handbooks such as *RSE*.<sup>4</sup> With respect to other state off-budget funds, we calculated transfers in the same way as indicated in a).

c) 2003-2004

We can obtain transfer data to and from state off-budget funds from detailed data published on the website of the Federal Treasury.

## 2 Revenue items

- a) In periods A and B, we added to “social security-related tax and payment” relevant revenues of the Pension Fund, Social Insurance Fund, Federal and Territorial Mandatory Medical Insurance Funds, and State Resident Employment Fund. As for 1993-1994, we added “resources (*sredstvo*) of mandatory medical insurance,” reported in Minfin (1994; 1995).
- b) In the budget statistics in period B, there were divisions of tax and non-tax revenues. With respect to “revenue from foreign economic activities” in period B, there was tax on foreign trade and external foreign

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<sup>3</sup> According to *RSE* (2005, pp. 613-614), while statistical reports on the Pension Fund and the Social Insurance Fund began to be compiled in 1992, those on the Federal Mandatory Medical Insurance Fund did so in 1993. On the other hand, data on the Territorial Mandatory Medical Insurance Fund were published not in *RSE*, but in *Finansy* (exceptionally, they were published in *RSE*, 2010). We do not have its data for the period 1992-1994, though we do not know whether data for 1992 exist or not.

<sup>4</sup> Although unified social tax was introduced in 2001, only a small portion of its revenues were reported in the state budget revenues in 2001 (Minfin, 2002). Therefore, in spite of the introduction of unified social tax, the amount of transfer in 2001 was much smaller than that in 2002. On the other hand, as for 2002, unified social tax revenues were included in the state budget revenues and the corresponding amount of expenditures of social policy were reported in the state budget expenditures (Minfin, 2003). These expenditures were in fact implemented through the Pension Fund.

Note that we deducted “temporarily free resources of reserve” (71.0 billion rubles) and “transfer of resources of insurance fees to the funded part of labor pension” (34.9 billion rubles) from the total expenditure of the Pension Fund (789.6 billion rubles) in 2002 reported in *RSE* (2008, p. 648). These two items were reported in the budget implementation law of the Pension Fund of Russia in 2002 (Ohtsu and Tabata, 2006, p. 229). If we use *RSE* data without any deductions, expenditures of the Pension Fund and the general government budget increased by 1 percentage point of GDP to 7.3 percent and to 37.4 percent of GDP, respectively.

economic operations and non-tax revenue from foreign economic activities. We calculated these two revenues as “revenue from foreign economic activities” in Appendix table 8.7. As for periods A and C, there was only one item: “revenue from foreign economic activities.”

- c) Concerning special-purpose funds, data are available only in period B.<sup>5</sup>

### 3 Expenditure items

- a) In periods A and B, total expenditures of the Federal and Territorial Mandatory Medical Insurance Fund and those of the Pension Fund, Social Insurance Fund, and State Resident Employment Fund were included in “health, physical education, and sports” and “social policy” of “social and cultural expenditure” in the state budget, respectively. As for 1993 and 1994, we added “allowances and compensational payments for children,” which was shown as an independent item in the detailed state budget statistics (Minfin, 1994; 1995), to “social policy” of “social and cultural expenditure.”

Note that for 2002, when we determined the figure for “state budget” of “social and cultural expenditure” in Appendix table 8.8, we deducted “transfer of unified social taxes from the federal budget” from the figure for “social and cultural expenditure” published in the state budget statistics, since expenditures of “social policy” of the state budget were in fact regarded as being implemented through the Pension Fund (cf. footnote 4).

Concerning the components of “social and cultural expenditure” in period A, we added to “social policy” “financing of measures in the sphere of youth policy,” obtained from the detailed state budget statistics. As for 1992, since there was no such item as “social policy” in “social and cultural expenditure” (Minfin, 1993), we determined expenditures of “social policy” as the sum of “program of youth policy,” “state allowances for single mothers and poor families,” “social security,” and “dotation to the Pension Fund.”

As for 1998, we can obtain information on the components of “social and cultural expenditure” only from RSE (1999, p. 493). Since the figure for total “social and cultural expenditure” published in this statistical handbook was a provisional one, we adopted the finally updated figure for this total published in newer handbooks and we calculated the figure for the components using this total and share of components obtained from RSE (1999).

- b) In period C, “state administration and security” is the sum of “state-level issues” and “national security and law-enforcement activities.” We deducted “state debt service” from “state-level issues.” In periods A and B, “state administration and security” is the sum of items shown in Appendix table 8.8.

In period A, the figures for “science” are included in “basic science.” The figures for “expenditures for the

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<sup>5</sup> In Article 6 of the Law on the Federal Budget for 1995, it was specified that, “from 1995, the following federal special-purpose off-budget funds would be integrated (included) in the federal budget” and such funds as the Federal Road Fund were listed. This means that from 1995 these funds became budget funds, not off-budget funds. Information about these off-budget funds in period A is not available.

liquidation of the consequences of the disaster at Chernobyl Atomic Power Station,” and “expenditures for the liquidation of consequences of nuclear fallout in Chernobyl Oblast and nuclear testing at Semipalatinsk Polygon” are included in “emergency and disaster countermeasures” (for 1992, only the former figure is available).

- c) “National economy” in period A is regarded as including “housing and public utilities” because in 1993, according to detailed data of “national economy” by ministries and agencies published in Minfin (1994), expenditures of the Committee for Municipal Economy, which may have been related to housing and public utilities, were the largest among ministries and agencies, accounting for 41.2 percent of “national economy.” For period B, the figure for “national economy” is the sum of “industry, energy, and construction,” “agriculture and fishery,” “transportation, roads, communications, and information,” “space development and utilization,” and “development of market infrastructure.” We added to “transportation, roads, communications, and information” the Road Fund as one of the special-purpose funds explained below and road economy (*dorozhnoe kholzhaistvo*), which was listed as an independent expenditure item in 2002-2004.
- d) As explained above, special-purpose funds appeared only in period B. There were several kinds of these funds, which appeared differently in the years of period B. With respect to the following funds, we included these funds not in special-purpose funds, but in respective expenditure items in Appendix table 8.8:
  - Federal Road Fund in 1999-2000<sup>6</sup> and Territorial Road Funds in 1995 and 1999-2004<sup>7</sup> → “transportation, roads, communications, and information”
  - Fund of the Ministry of Atomic Energy in 1999-2004,<sup>8</sup> Fund for Reproduction of the Mineral and Raw Material Base in 1999-2001 → “industry, energy, and construction”
  - Territorial Ecology Fund in 1995, 1999-2002,<sup>9</sup> Fund for Administration, Research, Preservation, and

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<sup>6</sup> The Federal Road Fund was abolished on January 1, 2001 by revisions of taxes on fuels and automobiles made by Federal Law No. 150 of December 27, 2000 (*Economic Trends* (Japan Association for Trade with Russia and Central-Eastern Europe), 2000, No. 4, p. 12; *Finansy*, 2002, p. 89). There is a possibility that, since 2001, these expenditures related to the Federal Road Fund have been included in “transportation, roads, communications, and information” and “industry, energy, and construction” of “national economy” (Tabata, 2002, p. 51). Neither is it clear why “road economy” has been separately listed as an independent item since 2002, as mentioned above.

<sup>7</sup> If we compare the figure for “transportation” reported in the detailed state budget data for 2004 with that reported in the detailed general budget data for 2005, we find that the latter is extraordinarily large (250.5 billion rubles; note that, as for 2004, we take account of the figure for “road economy” listed independently) and that the figure for federal subjects (regions) is particularly large (208.3 billion rubles). This observation suggests that expenditures that were included in the Territorial Road Funds in 2004 began to be included in “transportation” from 2005.

<sup>8</sup> The Ministry of Atomic Energy was abolished when there was a major reshuffling of ministries and agencies by Presidential Decree No. 314 of March 9, 2004.

<sup>9</sup> Although in the detailed state budget statistics for some years this fund was called the Federal Ecology Fund and the figure is shown in the column of regional budget, this is in fact a territorial fund. The Federal Ecology Fund was abolished on January 1, 2001 by Federal Law No. 150 of December 27, 2000 (*Finansy*, 2002, p. 85).

Reproduction of Water Biology Resources in 1999-2001, Fund for Protection of Lake Baikal → “environment and others”

Fund for Promotion of Military Reform in 1999-2000 → “military reform”<sup>10</sup>

- e) The following items of “other expenditure” in period B are included in respective items in Appendix table 8.8 in the following way:

“Reserve Fund” in 2000, 2002-2004, “execution of elections and referenda” in 2000, 2002-2004 → “state administration and security”

“Tourism” in 2002-2004 → “health, physical education, and sports”<sup>11</sup>

In addition, there are such items as “budget credit (budget loans)” and “other expenditures not included in other items.” Since we cannot classify them into any items of expenditure in Appendix table 8.8, we include them in “other.”<sup>12</sup>

#### 4 “Other” in revenue and expenditure

##### a) “Other” in revenue

In periods A and B, particularly in 1993-1999, “other” in revenue was very large. The reasons for this are as follows (percentages in parentheses show percentages of “other” against the total revenue in the corresponding year):

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<sup>10</sup> “Military reform” has been published in the state budget statistics since 2001.

<sup>11</sup> This treatment was based on the observation that, when there was a major shuffling of ministries and agencies by Presidential Decree No. 314 of March 9, 2004, the Federal Agency of Physical Culture, Sport, and Tourism was established under the Ministry of Healthcare and Social Development and that, according to the Federal Law on Federal Budget for 2005, in the expenditure of “health and sport” of this agency, there was such item as “measures in the fields of healthcare, sport, physical culture, and tourism.” This agency assumed the functions of the abolished State Committee of Physical Culture and Sport and a part of function of the Ministry of Economic Development and Trade. It should be noted that, at the previous shuffling of ministries and agencies by Presidential Decree No. 867 of May 17, 2000, the Ministry of Physical Culture, Sport, and Tourism was transformed into the State Committee of Physical Culture, Sport, and Tourism and that, by Presidential Decree No. 439 of April 29, 2002, this state committee was transformed into the State Committee of Physical Culture and Sport. It is also worth noting that in the transition from the old (*OKONKh*) to the new (*OKVED*) classification of industrial sectors at the beginning of the 2000s, “tourism” (classification code 91620), which was included in “health” of “health care, physical culture, and social security” (classification code 91000) in the old classification, began to be classified in “transport and communication” (in part of activities of tourist agencies) and the rest in “hotels and restaurants” (*RSE Prilozhenie*, 2004, pp. 52, 62).

<sup>12</sup> As for 2000-2004, the code of “other expenditure” is 3000, “reserve fund” is 3001, “execution of elections and referendum” is 3002, “budget credits (budget loans)” is 3003, “other expenditures not included in other items” is 3004, and “tourism” is 3005. In 2000, as component items of 3000, in addition to 3001-3004, there is code 313, by which the expenditures of “state investment on a non-return basis” and “state investment on a return basis” are shown. As for 2001, there were no data for codes 3001 and 3002. With respect to 1995 and 1999, there were such expenditures as “budget credits” and “other expenditures not included in other items” shown without code numbers. With respect to “budget credits,” some component items are shown.

1993 (18.6 percent): “Receipts of special-purpose resources for the reduction of budget deficit” accounted for 11.2 percent of the total revenue and “other” in the state budget statistics—3.8 percent.

1994 (14.3 percent): “Other” in the state budget statistics occupied 7.9 percent of the total revenue and “special tax”—2.6 percent.

1995 (13.3 percent): “Other” (other tax revenues plus other non-tax revenues) in the state budget statistics accounted for 4.4 percent and “free (*bezvozmezdyi*) transfer from state off-budget funds”—3.1 percent.<sup>13</sup>

1996-1998: As explained above, since no detailed state budget data are available for these years, most of “other” in Appendix table 8.7 was calculated as residual from state budget data.

1999 (9.1 percent): “Other” in the state budget statistics occupied 4.7 percent of the total revenue.

b) “Other” in expenditure

In period A, “other” in expenditure was large for the following reasons (percentages in parentheses show percentages of “other” against total expenditure in the corresponding year):

1992 (9.9 percent): “Other” in the state budget statistics accounted for 4.7 percent of total expenditure.

1993 (14.5 percent): “Other” in the state budget statistics occupied 9.1 percent of total expenditure and “budget credits” 4.8 percent.

1994 (14.3 percent): The shares of the two items mentioned for 1993 were 7.8 percent and 6.1 percent, respectively.

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<sup>13</sup> Prior to 2002, only in 1995 was the figure for “free transfer from state off-budget funds” so large. This figure is shown in the detailed state budget statistics published in Kuboniwa (1996, p. 116). If this figure was in fact transfer from off-budget funds, we should deduct it, when we calculate the total revenue of the general government budget. We did not do so, however, since we cannot ascertain “transfer to state budget” in the expenditure of off-budget funds. Note that there are no such large off-budget funds other than the Pension Fund. Although we examined the budget implementation law of the Pension Fund of Russia for 1995, there was no such expenditure in the statistics of that fund.

### Note 3: Method of compiling Figures 8.5 and 8.6

In Section 5 of Chapter 8, we make a preliminary analysis by integrating the budget data of three periods, i.e., the periods of the Russian Empire, the Soviet Union, and the Russian Federation. We show the structure of revenues (Figure 8.5) and expenditures (Figure 8.6). In Appendix note tables 3.1 and 3.2 in this Note, we show what is included in each item in Figures 8.5 and 8.6.

In Appendix note table 3.1, which shows what is included in each item of revenue in Figure 8.5, the period of Imperial Russia is divided into two periods, that prior to 1883 and that after 1884, since the classification of revenues changed considerably in 1884. This table shows the correspondence between the items in Figure 8.5 and those in Tables 8.1, 8.2, 8.4, and 8.6.

Appendix note table 3.2 shows what is included in each item of expenditure in Figure 8.6 in the same way. It indicates the correspondence between the items in Figure 8.6 and those in Tables 8.3, 8.5, and 8.7.

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