

PUBLIC PROCUREMENT PLANNING AS AN IMMUNITY TO THE BUDGET PROCESS

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The subject of the article is the research of public procurement in the context of budget expenditures efficiency.

The purpose of the article is to confirm or disprove hypothesis that public procurement planning is the basis of a strategic relationship with the budget process. Their symbiosis can minimize any negative manifestations of a financial, economic and socio-political nature, including the consequences of crisis situations such as a pandemic.

The methodology. The authors analyze many Russian and western scientific articles and monographs from the point of view of the budget process and planning of public procurement.

The main results, scope of application. Planning of public procurement should be considered not as a separate need of one specific customer or a separate group of customers, but as a set of public consumption of all possible and necessary resources. The opposite approach will inevitably lead to additional budget costs for the elimination of consequences (natural, technological, etc.), associated, first of all, with the lack of a proper and clear understanding of the essence of planning public procurement and public demand for goods, works, services). Proper and carefully balanced procurement planning for all public needs not only ensures the immunity of the budget process for the current and subsequent periods, but also constitutes the basis for the prospective rational use of renewable and non-renewable resources, both internal (national) and external (foreign). This article has significant scientific and practical value. The study focuses on the key problem of public procurement in Russia-the lack of interaction between procurement planning and the budget process, pointing to the identified shortcomings of legal regulation that do not allow to quickly adapt to situational changes from outside. It is proposed to consider the introduction of strategic procurement planning for 5-10 years, which will not only determine the basis for financing public procurement from the budget, but also predict the revenues of the relevant budget, more accurately and correctly prioritize funding needs.

The findings of the study allowed the authors to formulate proposals and recommendations. Consideration of the planning of public procurement, taking into account the budgetary process, will make it possible to develop recommendations in terms of adjusting certain norms of Law No. 44-FZ, which would allow the most efficient use of budget funds, both planned in advance and urgent purchases.

Conclusions. A global crisis reveals the most pressing problems of governance of any state. The crisis obliges the government of any country to promptly analyze and rebuild the regulatory framework for effective financial, economic, social and political management. Despite numerous reforms the budget process in the Russian Federation has retained significant bureaucratic costs that do not allow for rapid delivery of budget funds to each customer. The urgent need for rapid reallocation of budget funds for additional and priority purchases has shown the imperfection of the legal regulation of public procurement planning, which should be radically restructured. Since public procurement planning as an integral part of budget expenditure is not actually related to its revenues, such planning should be carried out based on the customer's needs for goods, works, and services for a longer period, which will allow a more meaningful and responsible approach to the issue of effective budget spending and overall resource consumption. Digital technologies in public procurement planning allow you to quickly compare all items of the plan with those planned and completed earlier in order to avoid duplication (unjustified repetition) of a similar purchase. Planning of budget purchases is not only an effective expenditure of budget funds, but also an efficient (lean) consumption of resources, including non-renewable ones.

1. Introduction

Another crisis situation that emerged in early 2020 in many countries of the world, including Russia, is associated with the introduction of a "high alert mode" in order to prevent the spread of a new coronavirus infection. The situation has radically disrupted the economic and financial-economic relations that have been established over the years, both on national and international markets, affecting public procurement.

We have made progress in the field of "digital technologies", but this step has shown us a significant technological gap and has exacerbated problems in all key areas of public administration, especially in terms of financing public needs.

In our view, the restrictions and prohibitions imposed by the Government of the Russian Federation aimed at minimizing the crisis and its consequences did not address the priority problems of planning public needs, but only showed the inconsistency of the norms designed to ensure effective budget spending.

Any crisis can be considered as the result of critical deviations from the rule of law in the state economy, implemented in the form of ineffective lawmaking and law enforcement practice due to the lack of professionalism of individual officials. The main problem of such deviations is that they are the basis for the deformation of the rights and obligations of subjects of legal relations, but also determine the essence of the state, as well as its financial institutions.

Thus, the crisis once again served as the basis for operational, but very precise "manual regulation". The spring of 2020 showed the Russian society the real situation in terms of legal regulation and financial support of public procurement:

1) competition situation – lack or complete absence of competition, the development of which is mistakenly positioned as the goal of legal regulation of Russian procurement;

2) crisis restrictions and prohibitions – the concept of "import substitution" used by officials

since 2014 is not legally fixed in regulatory legal acts, the essence and content are not defined, but the crisis pointed to the problem of reasonable regulation of any restrictions and prohibitions as a factor in the effective use of budget funds;

3) bureaucracy and reforms – in the current sphere of procurement, the adopted array of regulatory legal acts does not contribute to minimizing corruption and actual budget savings due to the lack of communication between the budget process and procurement planning;

4) "planning depth" – the current limits of the procurement planning period are not able to ensure the real efficiency and effectiveness of budget expenditures, since there is no relationship with budget revenues that ensure not only payment upon the fact of this purchase, but also the use of the resulting result in the future;

5) the lack of clear standards of "consumption norms" – legally established limits of budget expenditures for the maintenance of the office of officials (purchase of furniture or a car, payment for communications, etc.), even in a crisis, officials do not reduce; do not allocate priorities, do not refuse to conduct secondary purchases that may be canceled or postponed to a later period;

6) vector of application of "digital technologies" – the government of the Russian Federation is rapidly increasing the pace of development of digital technologies, but the impressive budget expenditures to Finance such a technological breakthrough raise doubts about its effectiveness due to the lack of a common understanding of the goal and final result [19].

The problems we have identified are directly related to public procurement planning, which forms the basis for effective use of the budget and forms the immunity of the budget process.

2. Methodology

The analysis of the main works in terms of the budget process and public procurement planning determined the methodology of this study:

- the works of Mov H., Atkinson M., Marshall J., Singer C., Abdellatif L., Zaky M., Ramadan M.,

Mazahreh J., Elghandour I. and others took into account the efficiency of budget spending, as well as the transparency of the budget process [1;2;3];

- public procurement planning was considered in the works of Talebi A., Rezaia D., Pastory P., Ambe I., Carvallo J., Sanstad A., Larsen P., Barboza L., Cysneiros F., De Souza R., Kasyanchik P. I., Karanatova L. G., Shcherbakova K. S. et al. [4;5;6;7;8;9;10;11];

- procurement in emergency situations was considered in such works of such scientists as Turner M., Vlček V., Buor J., Sadiq A.-A., Kessa R. et al. [12; 13;14; 15];

- the use of financial measures to support the economy in the context of a pandemic has been studied in Holtemöller O., Kooths S., Michelsen C., Schmidt T., Wollmershäuser T, Freier R., Geißler R., Gebhardt H., Siemers L.-H. et al. [16;17;18].

3. Results

Almost all countries of the world have reviewed the items and amounts of budget financing, taking into account the introduced quarantine measures, and also developed a number of financial measures to support economic entities [12;13]. France, Germany, Italy, Japan and the United Kingdom announced public sector funding totaling more than 10% of annual GDP in order to prevent the consequences of the economic crisis and the further spread of COVID-19 [20, p. 74]. In the EU, recommended economic measures include both support for maintaining employment, such as paid leave, and tax benefits for affected organizations. In particular, in the UK, companies can demand from the government 80% of the salary of their employees every month, and self-employed individuals receive a taxable grant of 80% of their trading profits per month, along with deferred payment of all taxes [21, p.85].

Australia's budget response to the economic crisis caused by COVID-19, took the form of tax benefits and temporary payments for persons who become unemployed as a result of the pandemic [22].

In Germany, the most affected during the

economic crisis are the local budgets will receive less income from the shopping collection, in this regard, it is proposed to provide them with differencirovannoe financial assistance from higher budgets [17].

The Russian Federation is characterized by the use of diverse measures, most of which can be effective for maintaining the Russian economy, and some measures, despite the fact that they will accumulate funds in the budget, can potentially have a negative impact on it in the future [23, p.284].

Among the main support measures, the following should be noted: credit holidays; a temporary moratorium on bankruptcy at the request of creditors; reduction of insurance premiums; deferred (installment) payment of taxes and fees; suspension of tax, customs and other inspections of small and medium-sized businesses; exemption of subjects of the Russian Federation from repayment of budget loans in 2020, etc. In public procurement, support measures include extending the terms and adjusting contract prices in the event of a counterparty's breach of obligations due to the pandemic, as well as reducing the requirements for securing contracts when conducting public procurement for small and medium-sized businesses.

As in Europe, in America, the pandemic has made significant adjustments in terms of scientific interest in public procurement. The increased interest of the academic community in the study of public sector management issues has become directly proportional to the impact of procurement on the national and global economy. American researchers conclude that an important aspect of the effectiveness of public procurement in the United States is its stability, especially in modern conditions [24].

A number of existing problems in the implementation of purchases in the United States received an additional negative effect from COVID-19, revealing a high level of dependence on international suppliers and an increase in corruption due to restrictions imposed due to the pandemic, as well as attracting new "unverified" suppliers for prompt deliveries in a short time [15,

p.638].

Researchers in the Republic of Ghana noted the need to review the emergency procurement policy in order to respond quickly to natural disasters. Manipulations used in the daily practice of public procurement lead to low-cost purchases, which increases the inefficiency of public administration in this area, And in emergency situations leads to the fact that the costs are disproportionate to the cost of purchased goods or services. The solution to this problem may be to choose not one counterparty, but several that can fulfill the contractual obligation [14].

According to Hodess R. and Heinrich F., some provisions of public procurement laws in most developing countries do not have clear emergency procurement procedures, and there is no timely introduction of changes to legal acts in this part [25].

Thus, the crisis, like any other critical situation, is an absolute basis for the rapid reallocation of budget funds for additional and priority purchases. However, due to imperfect legal regulation of the procurement sphere, including bureaucratic management costs, changing the procurement plan is the most difficult procedure.

Taking into account the above, we consider it appropriate to consider the need to review (update) the regulations governing public procurement in the event of emergencies. In addition, efforts should be focused on reducing dependence on imported goods. This will also be facilitated by the comprehensive development of public-private partnerships.

Due to the above-mentioned circumstances, procurement planning that minimizes economic risks requires active discussion.

Public procurement planning is the process of deciding what, when, how and from whom to buy for the customer, as well as prospects for development and cooperation for the counterparty. Purchasing planning provides:

- transparency and predictability of purchases;
- basis for monitoring and analysis;

- effective management of resources, including budget expenditures;

- rapid review of priorities due to abnormal external situations (crisis, pandemic, etc.).

Based on the procurement plan, a procurement schedule should be drawn up that takes into account all previously planned parameters in combination with external factors and economic and political realities. Proper planning is necessary to avoid spontaneous one-time purchases. A significant part of the budget savings in the procurement process is achieved during the initial planning process and qualitative changes to the plan, as a quick response to external changes.

Thus, procurement planning actually determines the strategy and mission of the customer for the implementation of the procurement process and their effective financial support, since often limited budget resources combined with certain needs force officials to make compromises, both during procurement planning and in the budget adoption process.

Much attention is also paid to procurement planning in the practice of foreign countries. Most researchers have a positive view of long-term planning, despite the difficulties that arise. For example, in many States of America, planning for electricity purchases is a key element in evaluating their effective financing. However, there are States where purchases are made without taking into account previously developed plans, since the plan may not be relevant at the time of purchase. There may also be other offers that arise, including as a result of unforeseen changes.

In all the studied cases, the difference between the subsequent plans and the original ones was noted due to the initial lack of necessary information. For example, in the States of Idaho, Washington, and Oregon, deviation from the purchase plan is acceptable, so it is legally allowed for the parties to the contract to agree on new deadlines for fulfilling the obligation. In the state of Nevada with a high level of planning, up to five amendments to the procurement plan were noted for the year [7, p. 9].

This contributes to the formation of a

negative attitude to long-term procurement planning. However, without long-term procurement planning, it is impossible to get effective and efficient spending of budget funds. The prospect of planning purchases for a long period will help to avoid duplication of purchases, provide a planned basis for spending budget obligations, as well as financial control.

We understand the importance and necessity of changes to the procurement plan. With long-term planning of purchases, it is impossible without them. The very existence of such changes indicates the priority of the value of new information over the original one used in the preparation and approval of the procurement plan, including changes in the revenue part of the budget.

In Brazil, public procurement is based on institutional planning, the realism of which is noted by Brazilian researchers. The importance of public procurement planning is recorded in the legally established requirements for procurement, in procurement planning documents and institutional planning documents (strategic and master plan) [8, p. 232].

In Russian procurement, due to the shift in emphasis on procedural issues, there is no direct connection between procurement planning and the budget process [26]. It is possible to track and control only the total amounts allocated to projects-without breaking down into specific individual purchases and contracts.

Practice shows that failure to meet deadlines or complete inability to implement a single purchase leads to inefficiency in spending budget funds aimed at paying for other related purchases [27]. This can be avoided by careful and forward-looking procurement planning, including an adaptive system of changes to plans. However, the adopted array of regulatory legal acts regulating the sphere of procurement does not pay due attention to planning.

Procurement planning carried out within one budget year (from January 1 to December 31) is not able to ensure the real efficiency and effectiveness of budget expenditures in such a short time. In addition, there is no relationship between the purchase plan and budget

revenues. The solution to the problem may be to use long-term procurement planning for a longer period.

The limits of budget expenditures for the maintenance of the office of officials set in regulations are not reviewed even in times of crisis and pandemic. However, a review of the needs of officials to reduce the costs of the budget (for example: refusal of a personal car in favor of public transport or taxi, refusal of minor purchases to priority, including priority funding, etc.) allowed us to make timely changes in acquisition planning and to optimize budget expenditures.

We believe that any purchase after agreeing on its necessity, as well as determining the cost of payment, becomes, in fact, a separate unit (a line in the procurement plan). However, when approving and approving the procurement plan, each unit included in the plan should not be considered independently, but as an integral part of the entire system for meeting the public needs of the customer.

Thus, the availability of allocated budget funds for the overall agreed set of customer needs does not detract from the latter's obligation to focus on the effectiveness of budget expenditures for each individual item. Therefore, failure to implement a particular unit of the procurement plan or complete inability to implement it should lead to the suspension of other purchases related to this unit. Unfortunately, such a mechanism is not provided for in Russian procurement, which is the basis for numerous abuses that lead to inappropriate or inefficient spending of budget funds.

According to K. I. Golovshchinsky, in the field of procurement, it is necessary to create a database or register of procurement risks. Moreover, it is noted that such management should be carried out during the entire procurement cycle, including the planning stage [28, p.17]. At the same time, it should be borne in mind that the relationship between the budget process and procurement planning is not fully regulated, as the authors of this study have repeatedly mentioned in relevant studies. It is necessary that the procurement of state bodies

correspond to the priorities of the socio-economic policy of the state, the quality of the process and the results of procurement activities are correlated when forming the appropriate budget for the next period. Due to the fact that at the moment there is no risk analysis of procurement performance, as a result, the efficiency of budget spending leaves much to be desired.

From the point of view of domestic scientists who use the term "procurement", planning in this area should be given great attention, since it lays the Foundation for the entire procurement process. In particular, K. V. Kuznetsov points out that the elements of the procurement system are procurement planning, their regulation, implementation of procurement procedures, control and evaluation of the effectiveness of procurement activities [29, p. 58]. Considering this process, Kuznetsova considers it necessary to define the Central procurement processes, including planning, contract management, legal regulation of purchases, organization of their management, monitoring and audit. In her opinion, all of the above should be implemented with the help of material and technical, information, personnel, scientific and other support [30, p. 27].

From our point of view, it is necessary not only to link the procurement plan with the revenue part of the budget, but also to approve only the necessary goods, works, and services in the procurement plan in terms of determining priorities set by both the state and the customer. Digital technologies will help to harmonize the relationship of the procurement plan with the budget process, identifying inefficient items (duplicate purchases, inflated prices, irrational sequence of purchases, etc.).

4. Conclusions

The complex epidemiological situation in the world has once again increased attention to the problem of procurement in emergency conditions, if before they were usually associated with natural disasters, now with the presence of coronavirus infection.

Restrictions and bans imposed by many

world countries during the pandemic contributed to the emergence of deficits for certain categories of goods and an increase in the number of corruption manifestations, which together lead to additional budget expenditures.

The research has shown that public procurement planning is the basis not only for high-quality and full satisfaction of public needs, but also for efficient budget spending. The procurement plan is a platform for the rapid and most effective response of the state authorities to any abnormal changes (crisis, pandemic, etc.).

Consequently, the problem of planning public procurement is relevant not only for foreign countries, but also for Russia, since the amount of budget funds allocated to Finance public procurement is 10 percent or more of the GDP of almost any state.

The study revealed the main problem of public procurement in Russia—the lack of interaction between procurement planning and the budget process.

Based on the above, it is proposed to introduce long-term procurement planning (5-10 or more years), which will determine the basis for financing public procurement, the prospects for expenditures and revenues of the relevant budget for a long period, taking into account funding priorities and overall resource consumption.

In other words, the expenditure part of the budget must be taken based on the strategic planning of the customer's purchases. The current planning of public procurement in Russia is not able to ensure the relationship with the budget process and efficient spending of budget funds, which is usually limited to one budget year.

Long-term planning will clearly show the real need to purchase products or results of work, services, taking into account the further use of the result, including operation and maintenance. Long-term planning will not only allow you to analyze the needs presented by each customer, as well as the cost of ownership of the goods received or the results of work, services, but also create a basis for revising the procurement strategy in the direction of reducing transaction costs, introducing innovative eco-friendly and lean technologies.

When presenting public procurement planning as an immunity of the budget process, it should be remembered that it is not only a guarantee of effective budget spending, but also effective (lean) consumption of resources, including non-renewable ones. On the one hand, surpluses acquired by the customer as a result of poor-quality and improper planning of resource consumption, both natural and technological, lead to inefficient spending of budget funds. On the other hand, the customer's abrupt refusal to use resources due to circumstances related to the pandemic, or a change in the focus on purchasing other priority goods, works, and services, entails not only a sharp increase in the cost of the latter due to increased demand, but also the inability to sell, including storage, the entire volume of extracted or produced resources that the customer refused. A significant part of these resources is made up of natural resources, as well as products produced from these resources (oil, gas, wood, drinking water, etc.).

In this regard, public procurement planning should not be considered as a separate need of one particular customer or a separate group of customers, but as a set of public consumption of all possible and necessary resources.

Understanding the opposite, after a certain time, will inevitably lead to additional budget expenditures for the elimination of consequences (natural, technological, etc.), primarily due to the lack of a proper and clear understanding of the essence of public procurement planning and the public need for goods, works, services).

In our view, proper and carefully balanced procurement planning for all public needs not only ensures the immunity of the budget process for the current and subsequent periods, but also provides the basis for the long-term rational use of renewable and non-renewable resources, both domestic (national) and external (foreign).

To our great regret, at the moment there is no information that officials in the Russian Federation consider or propose to consider the sphere of procurement as an integral part of the system of resource supply for the public needs of the state. Accordingly, public procurement planning is not given due attention...

However, we still sincerely hope that the situation will change, and interested officials will focus their legislative and Executive activities on the problems of public procurement planning, which will be, if not innate, but acquired immunity of the budget process.

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