

# Modern Anti-Corruption Tools in the Sphere of State and Municipal Finance

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## ABSTRACT

This work was aimed at forming an understanding of the modern tools for influencing corruption in the field of state and municipal finance. In the context of the active development of digital technologies in the field of state and municipal administration, new opportunities are opening up in understanding and assessing corruption processes, tracking and suppressing them. The main ways to neutralize this phenomenon are to reduce bureaucratic processes associated with obtaining managerial decisions, as well as to ensure transparency in the activities of the state and municipal apparatus. These measures are being implemented with varying degrees of efficiency in the field of budgetary relations, as well as relations with the participation of the Central Bank of the Russian Federation and customs authorities. The most effective implementation of anti-corruption activities is carried out within the framework of customs structures. Various information resources and databases have been introduced into the practice of budgetary activities, but they are not fully focused on combating corruption. The development and application of digital technologies will make it possible to transfer the implementation of the state anti-corruption policy to the level of precautionary and preventive impact, although it is quite obvious that this is possible subject to the political will to solve this problem at the national level. Anti-corruption activities are often replaced by their imitation, which is also associated with a low degree of confidence on the part of the business community and the population in such events. State support is needed for anti-corruption public organizations.

**Keywords:** *corruption, anti-corruption policy, budget, customs authorities, the Central Bank of the Russian Federation*

## 1. INTRODUCTION

The problem of corruption has been known to mankind since ancient times. For example, several laws of the Egyptian pharaoh Horemheb (14-13 centuries BC) were aimed at combating corruption among scribes—tax officials of that period [1]. This political and economic problem does not lose its relevance in all subsequent times. Modern perception of corruption processes in Russia: they are becoming larger and more widespread in power structures endowed with administrative resources.

The facts or signs of corruption are numerous. In 2019, divisions of the Ministry of Internal Affairs of Russia detected 16,732 corruption-related crimes, including 5,492 on a large and especially large scale, which is 9.5% more than in 2018; 1698 crimes were associated with the use of budget funds, 5141 were associated with their theft [2].

A special negative effect of such crimes is in their duration: the activity, as a rule, is carried out for several years before it becomes the object of attention of law enforcement agencies.

But corruption is not only criminal acts. According to the official definition, corruption is any form of illegal use by an individual of their official position contrary to the legitimate interests of society and the state in order to obtain benefits for themselves or for third parties, or illegal receipt of such benefits from other individuals [3].

Therefore, the overall negative effect of corruption is much more significant than the direct damage caused by this type of crime. Within the limits of the "average" constituent entity of the Russian Federation belonging to the category of subsidized ones the capital intensity of the corruption relationship market reaches from 1,500 to 2,000 million rubles without taking into account the difficultly estimated economic losses of budgets from the use of corruption schemes for the use of budgetary resources [4].

In Russia as a whole, the damage from corruption is calculated in trillions of rubles [5]. It is no accident that in this regard, the control of corruption, along with a democratic stable political regime and economic freedom provided by effective legal regulation, are assessed as the main factors influencing economic growth [6].

An important negative effect of corruption is also revealed in the formation of a negative perception by society not only of the public power system, but also of private sector entities. Science has noted such a potentially significant consequence of petty corruption faced by the population, as the formation of mistrust in private companies, as a result, reducing the overall efficiency of the economy [7]. Special opportunities for manifestation of corrupt behavior arise in the sphere of public financial relations, i.e. relations related to the implementation of power regulation, control and supervision of budgetary, customs, banking and other monetary relations with mandatory regulatory regulation.

Within the framework of such relations, there is an obvious opportunity for officials of government bodies, local self-government or legal entities with administrative and regulatory powers to use them in their personal interests, contrary to the interests of society and the state. The essence of such acts remains the same: embezzlement of budget funds, their ineffective use, bribes to officials of government bodies at various levels. However, their external expression is changing all the time; nowadays, the digital space is also increasingly used for their implementation. In modern conditions of the active development of digital technologies in the field of state and municipal administration, new opportunities are opening up in understanding and assessing corruption processes, tracking and suppressing them.

In connection with the above, the purpose of this study is to form a well-founded idea of the modern tools for influencing corruption in the field of state and municipal finance. To achieve this goal, it seems necessary to generalize the key characteristics of corruption as a social phenomenon and its modern features, generalize modern measures used in the fight against corruption in the field of activities of the Central Bank of the Russian Federation, customs and budget relations, identify the degree of their effectiveness.

## 2. MATERIALS AND METHODS

In the course of the study, general scientific methods were used (analysis, synthesis, generalization, comparison, deduction, induction, etc.), as well as statistical, comparative legal, structural-functional and formal legal research methods.

## 3. RESULTS

The study of corruption as a social phenomenon revealed a number of factors that must be taken into account when formulating recommendations for improving the state anti-corruption policy. In modern studies, there is a tendency to institutionalize corruption, which is manifested in a clear division of social roles within the framework of such relations (bribe-giver, bribe-taker, mediator), in the presence of rules for such activities, as well as in the

spontaneously established and regulated cost of services. The institutionalization of corruption is manifested in the fact that it performs a number of demanded social functions: it simplifies bureaucratized administrative procedures and management decisions in favor of stakeholders, facilitating the implementation of economic processes [4]. Consequently, the main factor in neutralizing this phenomenon is the reduction of bureaucratic processes associated with obtaining managerial decisions regarding economic projects.

An important characteristic that ensures the formation and flourishing of corruption is the presence of information asymmetry between an official and an employer—the state or society. The lack of information about the activities of an official allows them to accept a bribe for the action that they should have done for free (or should not at all), and to pay a bribe to the company, because it forms its economic benefits in comparison with competitors [8].

Hence, we can conclude that a means of influencing the level of corruption can be the transparency of the activities of the state (municipal) apparatus. Anti-corruption measures are usually formulated in this way and are formulated both at the level of scientific developments and at the level of public policy. These traditionally include tasks such as strengthening control over the activities of the bureaucracy by society and democratic institutions, improving legislation, increasing information transparency of the authorities [9], as well as involving civil society in the implementation of anti-corruption policies, the formation of anti-corruption public consciousness and intolerance of corrupt behavior, development of institutions of public control [10–12]. Let us try to trace the implementation of these anti-corruption measures in the field of customs, credit and budgetary relations.

In various historical periods of the existence of the Russian state, the public authorities expressed concern about the commission of illegal acts by customs officials, expressed in taking bribes, exceeding official powers, neglecting their duties. In many respects, such violations became possible due to the personal contact of customs officials and the subjects under their control. The exclusion of this interaction is largely facilitated by the introduction and development of information technologies.

Currently, the customs sector is one of the most progressive in the field of digitalization. At the same time, digitalization is not an end in itself; the use of information technologies should be economically profitable and effective not only for the customs administration, but also for persons moving goods across the customs border. This is the rule established in Chapter 7 of the International (Kyoto) Convention on the Simplification and Harmonization of Customs Procedures [13].

Over the past 20 years, the Russian Federation has been systematically consistently introducing various innovations into the customs document flow. In 2002, the first electronic customs declaration was issued, and since January 1, 2014, this method of declaration has become mandatory. The subsequent indication in the legislation on the possibility of non-submission to the customs authority of the documents and information necessary for the

performance of customs operations (clause 2 of Article 80 of the Customs Code of the EAEU [14]) is consistent with the trend towards reducing personal contacts in the customs sphere and eliminating corruption.

It should be borne in mind that this power can be exercised by individuals and legal entities, if information about such documents, and information from them, and other information necessary for customs authorities to perform customs operations, can be obtained by customs authorities from information systems of customs authorities (organizations) of the EAEU member states within the framework of information interaction between customs authorities and state bodies (organizations) of the EAEU member states.

Modern information technologies are also used in advance notification, automatic registration of declarations, automatic release of goods, remote payment of customs duties and in other areas. In 2018, thanks to the reform of the system of customs authorities, electronic customs and electronic declaration centers were created, and one of the key tasks in modern conditions is the creation of an intelligent checkpoint with the automation of all operations. Of course, such a mechanism requires personnel with adequate knowledge and skills in the field of data mining, as well as the coordinated creation and operation of IT systems for data processing and management [15].

The fight against corruption in the customs sphere is also carried out through the institution of rotation of customs officials. The rotation of civil servants is based on the principles of orderliness, consistency, financial security, accountability, and is a means of overcoming corruption in different states [16].

In addition, the plan for combating corruption in the customs authorities includes a number of other measures [17]. These include: the activities of the customs authorities' commissions to comply with the requirements for official conduct of federal civil servants and the settlement of conflicts of interest, certification commissions of customs authorities; activities of commissions for the prevention of corruption offenses; submission by customs officials of information on income, expenses, property and property obligations, as well as verification of such information; monitoring of changes in the anti-corruption legislation of the Russian Federation; organization of work to identify and eliminate the causes and conditions that contribute to the emergence of a conflict of interest or the possibility of its occurrence; implementation of a set of organizational, explanatory and other measures to ensure that officials and employees comply with prohibitions, restrictions and requirements established in order to combat corruption, and other.

Active interaction of customs services of different states should be recognized as an important measure in the framework of countering corruption. An example of the synchronization of such efforts is the customs services of the European Union, exercising their powers together in a single direction. At the same time, all measures aimed at combating offenses "are effective only if the customs

services responsible for importing goods into the EU have the means to help carry out such a fight" [18].

The customs authorities carry out activities aimed at identifying the causes and conditions of corruption, monitoring corruption risks and eliminating them (for example, when carrying out public procurement, recruiting). It is also planned to improve measures aimed at minimizing personal contacts between customs officials and participants in foreign economic activity, as well as excluding cases of regular customs control of goods by the same participants in foreign economic activity by the same customs officials. Ensuring the availability of information on the activities of customs authorities is ensured, among other things, through the placement of information on the official website of the FCS of Russia, the work of a "hotline", interaction with the media, public associations and other institutions of civil society. Scientists differentiate these measures into organizational, information and propaganda, socio-economic, legal and special [19].

When summarizing the results of its activities, the Federal Customs Service also notes the effectiveness of anti-corruption efforts. For instance, in 2019, based on the materials of anti-corruption units of the customs authorities, 362 criminal cases were initiated, including 282 for corruption-related crimes [20].

Anti-corruption is also carried out within the framework of the functioning of the Central Bank of the Russian Federation. In this regard, it can be noted that the Central Bank of the Russian Federation has a special status in accordance with the provisions of anti-corruption legislation. In the Federal Law of December 25, 2008 No. 273-FZ "On Combating Corruption", the Central Bank of the Russian Federation is named individually, as a single subject of an individual group, which confirms the thesis that the Bank of Russia does not belong to federal executive bodies, but possesses state powers.

However, the Federal Law of July 17, 2009 No. 172-FZ "On anti-corruption expertise of regulatory legal acts and draft regulatory legal acts" does not mention the Central Bank of the Russian Federation as a single subject of an individual group. The need to fill this gap in legal regulation was pointed out back in 2010 [21]. However, no amendments have been made to this Federal Law so far. Meanwhile, the Central Bank of the Russian Federation conducts anti-corruption expertise of draft regulations of the Bank of Russia, posting them on the website of the Bank of Russia, as well as on the website [regulation.gov.ru](http://regulation.gov.ru).

The official website of the Central Bank of the Russian Federation contains documents that can be characterized as program legal acts. We are talking about the Anti-Corruption Plan of the Central Bank of the Russian Federation for 2018-2020 approved by the Order of the Bank of Russia dated August 22, 2018 No. OD-2190, and the Anti-Corruption Policy of the Bank of Russia approved by the Order of the Bank of Russia dated April 17, 2019 No. OD-867.

These documents focus on the automation of processes related to ensuring control over compliance with the

requirements for official conduct, including the organization of receiving and processing information on income, expenses, property and property obligations submitted by employees of the Bank of Russia using the special software "Spravka BK".

The increased role of the program legal acts of the Bank of Russia in the implementation of its legal personality reflects the transformation of the Bank of Russia's legal personality in the anti-corruption sphere and requires consolidation of the Bank of Russia's powers to issue program legal acts in the anti-corruption sphere. An example is the recently issued Federal Law No. 106-FZ of April 03, 2020 "On Amendments to the Federal Law "On the Central Bank of the Russian Federation (Bank of Russia)" and certain legislative acts of the Russian Federation in terms of the specifics of changing the terms of the loan agreement, loan agreement", which consolidated the powers of the Bank of Russia to issue program legal acts in the field of increasing the availability of financial services. Earlier, the Strategy for increasing the availability of financial services in the Russian Federation for the period 2018-2020 was adopted by the Bank of Russia on its own initiative. Legislative consolidation of a positively proven law-making practice will increase the efficiency of legal regulation in a certain area of public relations.

The problem of corruption in the public sector is of continuing urgency. Its main negative manifestation is irrational and ineffective use of budgetary funds, i.e. those tax revenues that are withdrawn for public use [22], which significantly reduces, first of all, those social guarantees that the modern state is obliged to implement [23]. At the same time, negative consequences are of a delayed nature: they appear after a year or two [24]. This is due to the natural difficulties in the perception and statistical assessment of both the phenomenon itself and its socio-economic consequences.

The need to protect budgetary funds from embezzlement by means of various types of corruption-related schemes gives rise to various solutions in world practice: from the formation of special investigation units to the death penalty. But emergency measures, are quite ineffective, so today, the search for digital forms that can be applied in order to combat corruption in the public sector on an ongoing basis is being carried out everywhere. Thus, there is a need to integrate information resources generated by various authorities.

To reduce the impact of corruption on everyday economic relations, it is necessary to create a system of conditions under which corruption will lose its economic value, first of all, to separate the state apparatus and the commercial sector [9]. The interaction of public administration with commerce in the budgetary sphere is possible in two directions: within the framework of the management of state (municipal) enterprises or by providing management decisions of government bodies or local self-government favorable for commercial entities for a fee.

It should be noted that violations of corruption by state (municipal) enterprises are often associated with non-compliance with the requirements of budgetary and

antimonopoly legislation. They served as the reason for the introduction of a set of antimonopoly requirements [25] into the Federal Law of November 14, 2002 No. 161-FZ "On State and Municipal Unitary Enterprises", aimed at tightening the requirements for the creation of unitary enterprises. The changes will help reduce the possibility of abuse by subsidizing the activities of such enterprises in violation of the requirements of budgetary legislation.

However, losses of budgets of the budgetary system are possible not only for this reason. According to the IMF report, there is a direct link between the efficiency of state-owned enterprises and the level of control of corruption in the state: in less corrupt countries, public sector enterprises show a comparable or even higher level of efficiency compared to private structures.

Moreover, this effect is manifested to a greater extent in the level of labor productivity and personnel costs [26]. It seems that the solution of this block of problems will be facilitated by the formation of maximum transparency in the activities of these business entities, ensured by an understandable digital platform available for public control, general supervision bodies and special (financial) control.

In the sphere of managing state and municipal budgetary funds, corruption is, first of all, abuse of one's powers in the implementation of established administrative procedures, which in themselves often create a favorable basis for corrupt behavior.

As a preventive measure, it is proposed to deprive of pension allowances at the expense of the regional budget of officials who violated anti-corruption requirements. We can fully agree with the conclusions that the best tools to reduce the economic attractiveness of corruption are confiscation and asset recovery. It is emphasized that the "traditional" method of confiscation, associated with the seizure of property involved in a specific crime, is ineffective. It is proposed to form an "extended confiscation" associated with the return of the offender to the economic state in which they were before the crime was committed [27].

We believe that it is necessary to constantly assess the factors contributing to corruption, the techniques used for corruption. Anti-corruption expertise of draft normative acts by no means always allows one to foresee the prospects for the corrupt use of a new normative rule. An egregious modern situation: the requirements of the contract system aimed at combating corruption are increasingly contributing to it.

Due to the complexity of the procedures for registering participation in competitive events and the subsequent use of budgetary funds, law-abiding entrepreneurs "simply try to avoid participating in these lengthy processes, and people who initially have no intention of honestly fulfilling the terms of the contract, on the contrary, rush to them" [2].

The complexity of contract procedures, as well as the often ineffective activities of regional and local authorities, lead to the fact that state and municipal contracts are concluded in the last months of the year. Such contracts do not receive funding, even if they were executed due to the fact

that unused funds provided from the federal budget to the budgets of the regional (municipal) level are returned to the federal budget at the end of the financial year (Article 242 of the Budget Code of the Russian Federation). It is not always possible for the contractor to receive these funds before May of the year following the year of execution due to the bureaucratic mechanism for allocating funds.

Thus, regulation, conditioned by the tasks of public administration, including the tasks of combating corruption, is often a factor contributing to its formation. In this regard, it is justifiably noted that it is precisely those subjects who are interested in the existence of ineffective procedures that have administrative functions within the framework of a specific procedure [8], ensuring the implementation of administrative functions to affiliated persons.

Of course, one should not rush to the other extreme—reducing and simplifying established procedures. We believe that the solution to this problem should become the subject of an independent direction of complex sociological, economic and legal scientific research devoted to the identification and analysis of corruption practices in the functioning of institutions of budgetary and legal regulation. The demand for such works exists both at the state and municipal levels.

Both the implementation of constant scientific monitoring and the formation of digital platforms that ensure transparency in the distribution and use of budgetary funds run up against the main problem that prevents their implementation—the problem of financing. This problem is inherent not only in the public sector, but also in the private sector [28]. It is clear that most regions of the Russian Federation do not have an independent financial capacity to ensure the development and implementation of such programs.

Equally important is the problem of government officials' rejection or opposition to digital decisions aimed at ensuring transparency of budget relations, as well as economic relations arising from them, which has long been paid attention to in world science [8].

In Russia, this behavior is manifested in the imitation of the fight against corruption, examples of which can be found at different levels of government. In 2008, on the basis of the Decree of the President of the Russian Federation, in order to create a system for combating corruption in the state and eliminating its causes, the Council for Countering Corruption was formed [29]. The website of the President of the Russian Federation contains news about the activities carried out by this structure, but there is no information about the analysis of corruption behavior as a phenomenon that needs to be countered, as well as other information about the state of both the level of corruption and the effectiveness of state countering it.

A similar situation can be traced in the constituent entities of the Russian Federation. For example, on the territory of the Saratov region, the websites of regional structures authorized to combat corruption are not informative in terms of coverage of their activities. This practice of imitating the fight against corruption is not unique. This

conclusion is also prompted by research data, reflecting that the number of facts of corrupt behavior that are publicized is decreasing due to their taboo, the unwillingness of representatives of the business community to disclose such information. At the same time, the number of entrepreneurs interested in such forms of interaction with the authorities (giving a bribe, etc.) remains significant: every fifth of the respondents surveyed [4].

Similar studies are being conducted on the territory of various constituent entities of the Russian Federation in order to study the opinion on the level of corruption as the main indicator reflecting the presence and significance of this negative phenomenon, as well as its perception by the population. Thus, the results of one of these studies showed that citizens perceive a high level of corruption in the region, which tends to grow even more. At the same time, in the opinion of the majority of the respondents, regional authorities do not fight corruption [30].

Many departments have adopted the formation of the ability to report the facts of corrupt behavior of their employees [2]. In November 2019, a service for business complaints about pressure from law enforcement agencies, the ZaBusiness.rf platform, was launched. But at the same time, it is important to understand the level of trust in such tools on the part of society and possible specific informants and to ensure the necessary level of their protection. Polls show, in general, disbelief in the effectiveness of measures taken by various authorities in the fight against corruption [4].

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The factors that influence the willingness to report corrupt behavior also need to be understood. Studies known in science have established that a free, fair and open political environment contributes to the formation of public motivation to fight corruption and report information to authorized bodies. Attention is also paid to the subjective factor: people are ready to inform about the facts of corruption if the expected individual benefit is higher than the possible costs, including, for example, possible

retaliation. The dependence of the readiness of society to fight the manifestations of corrupt behavior on the level of its perception as socially negative is revealed. Another conclusion is also important: the willingness to report corruption is substantially determined by the degree of public satisfaction with the government's anti-corruption measures [31].

According to Transparency International, Russia scored 28 points in terms of corruption perception in 2019 [32]. This indicator testifies to the low readiness of society to contribute to the eradication of corruption, apparently due to the low assessment of the effectiveness of the efforts of state and local authorities in this direction. We believe that it is necessary to develop a legally enshrined mechanism for ensuring the protection of persons who report to the authorities the information on the facts of corrupt behavior, ensuring the possibilities and availability of legal protection, including prompt appeal against inaction of the authorized authorities.

It is generally recognized that for a productive impact on corruption, it is necessary to comply with the efforts of not only the executive authorities, but also civil society institutions, scientific communities, political blocs and parties. Particular importance is attached to the participation of public organizations, since they can become a real link between various structures in the process of influencing corruption [39]. However, local public organizations are vulnerable. It is obvious that such organizations should have a nationwide scale with their own freely forming subdivisions in municipalities. They also need financial support from the state.

#### 4. CONCLUSION

The study does not claim to be complete, but was aimed at generating information to be taken into account when developing measures to combat corruption in the field of public financial relations, which are developing with the participation of the Central Bank of the Russian Federation, customs authorities, as well as in the budgetary sphere.

The basic property of corruption is its functional "usefulness" for the economy and society: despite the fact that it significantly distorts economic relations and negatively affects economic growth, it nevertheless simplifies bureaucratic administrative procedures and managerial decision-making in favor of stakeholders. Therefore, the main factor in neutralizing this phenomenon is the reduction of bureaucratic processes associated with obtaining managerial decisions.

Corruption is based on the ability of an official to use information that only they or a limited number of other officials own. Based on this, the main means of influencing the level of corruption may be the transparency of the activities of the state and municipal apparatus.

Measures aimed at combating corruption in the sphere of public financial relations considered in this article are formulated in this sense both at the level of scientific

developments and at the level of state policy, but are implemented with varying degrees of efficiency.

The sphere of customs relations at all times has been known for widespread bribery and abuse of office, which is possible due to personal contact between customs officials and subjects under their control. Currently, the fight against corruption in the customs sphere is carried out through the introduction of progressive digital technologies. The reduction of personal contacts and the elimination of corruption acts in the customs sphere are ensured by: electronic declaration, automatic release of goods, remote payment of customs duties. Together with other measures (rotation of customs officials, declaring their income and expenses, monitoring risks, etc.), this will ensure the identification of the causes and conditions of corruption, as well as the fight against them.

Anti-corruption is also carried out within the framework of the functioning of the Central Bank of the Russian Federation. The conclusion is made about the consolidation in the anti-corruption legislation of the special legal status of the Bank of Russia as a single subject of an individual group. A proposal has been made to consolidate the powers of the Central Bank of the Russian Federation to issue programmatic legal acts in the field of combating corruption.

Various information resources and databases have been introduced into the practice of budgetary activity today, but they are not focused on combating corruption. It seems that the solution of this block of problems will be facilitated by the formation of maximum transparency in the activities of the subjects of budgetary relations, ensured by an understandable digital platform available for public control, general supervision bodies and special (financial) control.

There is a need for a constant assessment of the factors contributing to corruption and the techniques used for corruption activities going beyond the conventional anti-corruption expertise of draft regulations. It has been found that regulation, conditioned by the tasks of public administration, including the tasks of combating corruption, is often a factor contributing to its formation. We believe that the elimination of the noted problems should become the subject of an independent direction of complex sociological, economic and legal scientific research devoted to the identification and analysis of corruption practices in the functioning of the institutions of budgetary regulation. The demand for such works exists both at the state and municipal levels.

In Russia, anti-corruption activities are often manifested in the imitation of the fight against corruption. This is largely due to the reluctance of society to interact with state or municipal structures, including reporting information on corrupt behavior. We believe that it is necessary to develop a legally enshrined mechanism for ensuring the protection of persons who report to the authorities the information on the facts of corrupt behavior, ensuring the possibilities and availability of legal protection, including prompt appeal against inaction of the authorized authorities. Government or business support for anti-corruption public organizations is needed. Local public organizations are

more vulnerable to the impact of local authorities. It is obvious that such organizations should have a nationwide scale with their own freely forming subdivisions in municipalities. They also need financial support from the state. The development and application of digital technologies makes it possible to transfer the implementation of anti-corruption policy in the state to the level of precautionary and preventive impact. Although it is quite obvious that this is possible under the political will to solve this problem at the national level.

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