

# Financial Support for the Organization of an Accessible Environment Within the Framework of Social Protection of the Population in the Russian Federation

Larisa Lazarova<sup>1,\*</sup>, Fatima Kairova<sup>1</sup>, Fatima Kulumbegova<sup>1</sup>, Karina Kizinova<sup>1</sup>,  
Elizaveta Tsagaraeva<sup>1</sup>

<sup>1</sup> *Financial University under the Government of the Russian Federation (Vladikavkaz branch), Russia*

\*Email: [llblazarova@mail.ru](mailto:llblazarova@mail.ru)

## ABSTRACT

Unfortunately, many people associate the concept of "accessible environment" with the presence of ramps. Whereas, for people with disabilities, an accessible environment is a whole range of activities, including those that take into account the formation of a social environment that allows them to actively participate in the life of society, taking into account their needs. To address these issues in Russia, the "Accessible Environment" program has been operating since 2011.

The article discusses in detail the issues of state policy in relation to creating an accessible environment for people with disabilities, in particular veterans and disabled people. The analysis of financing of activities of the state program "Accessible environment" in the Russian Federation is carried out. Based on the analysis, the key problems of creating an accessible environment are identified and alternative sources of funding for the program to support the life of veterans and disabled people are suggested.

**Keywords:** *Financial regulation, Social policy, Social protection, State programs.*

## 1. INTRODUCTION

In the downturn of the economy the state offers a variety of tools to address social issues of the most vulnerable segments of the population, which include veterans and persons with disabilities. According to a number of scientists (Ruiga I.R., Efremova M.V. [1], Sabanova Z.M. [2]), there is a need to form an adequate social and psychological environment for the socio-cultural adaptation of people with disabilities.

One of the important functions in the activities of the state and society is the financial provision of the social sphere, in particular, an accessible environment for low-mobility groups of the population. This type of social security is determined by the level of economic development. The content and parameters of this concept

were formed in stages as the social security system developed.

According to some economists (V.G. Ishmuratova [3], O.L. Karashchenko [4]), financial provision of social protection is a form of expression of the social policy of the state aimed at material support of certain categories of citizens. Financing costs associated with social protection of the population, is a priority of the state and is as due to the sources of the Federal budget and means of budgets of subjects of the Russian Federation, local budgets and state social extra-budgetary funds (PFR, FSS, CMIF). The main tool for financing social needs is grants and subsidies from the federal budget, which is necessary to provide various benefits for citizens in need, while the benefits are in the nature of partial cost coverage [4]. It is important to note that funding is also

provided at the expense of regional and territorial funds for social protection of citizens.

All these funds are allocated in the event of certain events recognized by the state as socially necessary. Thus, the state brings the social situation of unprotected citizens to a certain level [4].

And, it can be concluded that the sphere of social security of the state is important.

## **2. SOCIAL POLICY AND SOCIAL PROTECTION: WORLD PRACTICE**

The social support systems of developed and developing countries are focused on protecting the less well-off categories of citizens and people who find themselves in a difficult life situation. Despite the fact that, in fact, the methods of social protection of the population are similar in almost all countries of the world, with a more detailed acquaintance with the real activities of social services, in some countries there are significant differences [5].

The United States of America can be characterized by the development of charitable non-governmental programs. As for the state protection of the population, it functions only within the framework of programs for the poorest segments of the population (Vedung, E. [6]). Tax authorities promote the active involvement of businesses in various social projects and social activities.

In most European countries, public funds are used to support and protect the population and ensure a certain standard of living. The legislation defines: guaranteed minimum wages, working hours, number of days off, paid holidays, social security, and other measures that guarantee employment.

In Germany, the main part of the social security system is established by law. The country has a set of laws in the social sphere (the Social Code, which combines a whole range of public laws from social support for the younger generation to social assistance for disabled people, veterans, and other categories of people with disabilities). The infrastructure of the vast majority of German cities is fully adapted for people with disabilities: ramps, pedestrian crossings without curbs, etc. (Premchand, A. [7], Romanova A. I., Dobroserdova E.A. [8]).

In France, social protection links together three different areas of jurisprudence: social security, social assistance and labour law. Social assistance is aimed at supporting citizens with a difficult financial situation: subsidizing jobs (about 6% of the total number of jobs), benefits in the employment contract, assistance in self-employment; subsidizing the social housing market. Social housing in France is provided in the form of rent (Yelokhova T.A., [9]). For families who cannot meet their basic needs on their own. In addition, this group

includes poor citizens who are in a difficult life situation related to age and health. As a result, the forms of providing public support in France make it possible to reach most of the citizens who are in a difficult economic situation.

Sweden shows the highest living standards not only among European countries, but also around the world. The distinctive characteristics of the "Swedish model" include: a high level of health care, free education, the concept of social security for citizens, a high level of pensions and the provision of material support to disabled people.

## **3. THE ANALYSIS OF FINANCING OF ACTIVITIES UNDER THE PROGRAM "ACCESSIBLE ENVIRONMENT"**

Budgets of various levels of the budget system of the Russian Federation are the main source of funding for social needs. Issues of social protection and implementation of social support measures for citizens are a priority for the state. They are allocated a large section in the expenditure part of the budget.

Over the past few years, there has been a decrease in the number of disabled people, but despite this fact, in a country with a population of 146 million people, the number of disabled people is about 12 million people, or 8.2 percent, and about 28% of citizens are recognized as disabled.

The analysis of the social protection system for disabled people and veterans was carried out for the period from 2017 to 2019 on the basis of data from the State Program "Accessible Environment", which has been in effect since 2011 (hereinafter-the State Program) [10].

The program is implemented in four stages. The first stage lasts from 2011 to 2012, the second stage lasts from 2013 to 2015, the third one lasts from 2016 to 2018, and the final fourth stage, which also lasts in this time period, from 2019 to 2020. The article analyzes the dynamics and structure of budget allocations provided for the implementation of activities under the State Program.

As can be seen from the data presented in table 1, the amount of budget allocations under the program "Accessible environment" in 2017 in the whole country amounted to 53 919,1 million rubles, in 2018 - 71 573,8 thousand rubles, the budget allocation increased by 17 654,7 million rubles or 132.7% compared to 2017. In 2019, there was an increase in the studied indicator in actual terms by 5,694.8 million rubles or 107.9 percentage points from the base year level.

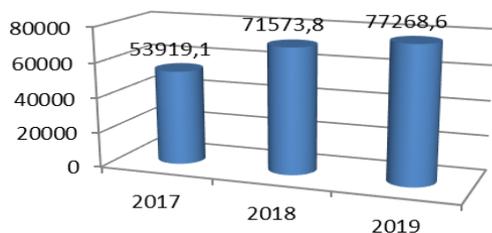
The volume of budget allocations from the federal budget was 38,553. 3 million rubles, 47,448. 7 million rubles and 50,794. 1 million rubles in 2017, 2018 and 2019, respectively. In 2018, the growth rate was 123.1

**Table 1.** Dynamics and structure of budget allocations of the State Program "Accessible Environment" for 2017-2019, million rubles

Indicator	2017	2018	2019	Absolute deviation	
				2018/ 2017	2019/ 2018
Total:	53919.1	71573.8	77268.6	17654.7	5694.8
volume of FB budget allocations	38553.3	47448.7	50794.1	8895.4	3345.3
the amount of budget allocations of the SEBF (State Extrabudgetary Fund) budgets at the expense of ILO (International Labour Office) funds from the FB (Federal Budget)	15365.8	24125.1	26474.6	8759.3	2349.5

percentage points compared to 2017, the absolute deviation was 8,895. 4 million rubles. In 2019, the positive trend continued, the volume of the analyzed indicator increased by 3,345. 3 million rubles or 107.1 percent. The volume of budget allocations of the SEBF budgets due to inter-budget transfers from the federal budget in 2017 amounted to 15,365. 8 million rubles, in 2018 - 24,125. 1 million rubles and in 2019 - 26,474. 6 million rubles. The growth rate in 2018 was 157.1% of the previous year's level, the absolute deviation was 8,759. 3 million rubles. The studied economic indicator in 2019 increased in actual terms by 2,349. 5 million rubles compared to 2018, or by 9.7 percentage points.

As the histogram clearly shows, during the analyzed period, there was a steady increase in the volume of budget allocations for the implementation of state program activities (figure 1).

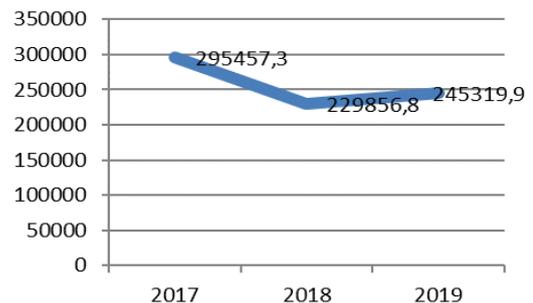


**Figure 1** The dynamics of the volume of budget allocations for the program as a whole in the Russian Federation, million rubles.

The article analyzes the resource provision at the expense of the federal budget in the territory of the North Caucasus Federal District for the organization of events under the state program "Accessible Environment".

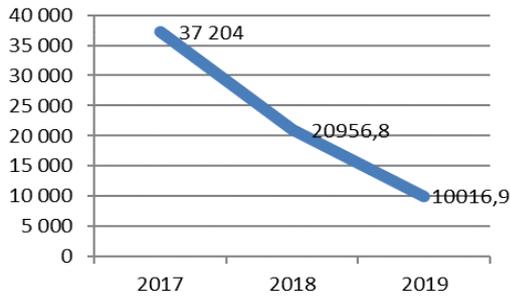
**3.1. State budget financing of the program "accessible environment" of the ncfo**

In the territory of the North Caucasus Federal District in 2017, the resource provision amounted to 295,457. 3 thousand rubles, in 2018 there was a decrease in the volume in actual terms by 65,600. 5 thousand rubles, which was 77.8% of the level of 2017. In 2019, the growth rate was 106.7 percentage points compared to 2018, or 15,463. 1 thousand rubles (figure 2).



**Figure 2** The resource support of the State Program "Accessible Environment" on the territory of the North Caucasus Federal District, thousand rubles.

In the RNO-Alania, the financing of the activities of the state program "Accessible Environment" in 2018 amounted to 20,956.8 thousand rubles, the relative deviation was 56.3% from the level of 2017. In 2019, the studied indicator amounted to 47.8 percentage points from the level of 2018, which in absolute terms amounted to 10,016. 9 thousand rubles, which is clearly shown in the graph below (figure 3).



**Figure 3** The provision of State Program activities at the expense of the federal budget, thousand rubles.

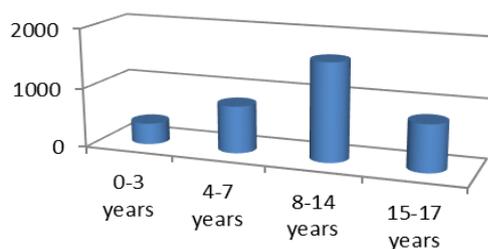
The implementation of the subprogram "Accessible Environment" in the Republic of North Ossetia-Alania has been carried out in the region since 2012 [11].

In the period 2017-2019, the amount of funding from the federal budget is significantly higher than from the republican and local budgets. At the same time, it can be noted that during the period under review, there was a negative trend in this indicator. In 2018, the deviation in absolute values was 15,409. 1 thousand rubles, or 48.4%, compared to 2017. In 2019, the negative trend continued, the volume of financing decreased in absolute terms by 4,426. 3 thousand rubles and amounted to 69.3 % of the level of 2018.

From the republican budget in 2017, 10,721 thousand rubles were allocated, in 2018 - 3,000 thousand rubles, by 7,721 thousand rubles less. In 2019, the funding for the organization of activities of the subprogram "Accessible Environment in the RNO-A" from the republican budget decreased by 2,246. 1 thousand rubles and amounted to 753.9 thousand rubles, the relative deviation was 25.1 percent.

In total, in 2017, 6,500,1 thousand rubles were allocated from local budgets for the implementation of the activities of the subprogram "Accessible Environment", then in 2018 an increase of 1,925,9 thousand rubles or 29.6 percentage points was noted. In 2019, 4,206. 2 thousand rubles were allocated, the relative deviation was 49.9 percent.

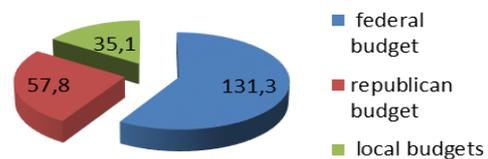
The number of disabled children in the RNO-ALANIA for 2014-2019 amounted to 3,573 people, including: 1,601 girls, or 45% of the total number of disabled children, 1,972 boys, 55% of the total number of disabled children (figure 4).



**Figure 4** The number of children with disabilities in the years 2014-2019, people.

For reasons of disability in the RNO-Alania, the following statistics are available: disabled people with general diseases - 57,887 people (87%), disabled people from childhood - 5,988 people (9%) and other reasons - 2,662 people (4%).

The republican register of socially significant objects of the population consists of 620 objects, of which 132 are priority. These include: health, social protection, employment, culture, physical culture and sports, and transport infrastructure. The total amount of funding for the program activities of the subprogram "Accessible Environment in the RNO-A" from 2014 to 2019 amounted to 224.2 thousand rubles. 131.3 thousand rubles were allocated from the federal budget, 57.8 thousand rubles from the republican budget and 35.1 thousand rubles from local budgets (figure 5).



**Figure 5.** The amount of funding for the subprogram "Accessible environment in the RNO-A", thousand rubles.

Based on the analysis of the financing of the state program "Accessible Environment", it can be concluded that despite the significant amount of funds allocated for the implementation of the state program, problems have not yet been solved in many remote localities: visiting health facilities, obtaining a decent education, etc. Despite the state support for the program, not all employers are ready to create working conditions for this category of citizens.

#### 4. CONCLUSIONS AND SUGGESTIONS

Financial provision of social protection is one of the fundamental factors of social development of the state. A significant increase in spending on health, education, culture and social protection remains an important task of socio-economic policy in the coming years. The main source that ensures the functioning of these systems is state funds, but it is necessary to attract funds from patrons, etc.

We believe that the application of foreign experience in terms of financing activities under the "Accessible Environment" program will serve to create social investments, and also will make it possible to rationally use the urban area and create favorable living conditions for citizens with disabilities.

The alternative sources of funding can be created funds of charitable organizations, to which the state can transfer part of its social obligations. Social entrepreneurship should be aimed, among other things, at solving the problems of people with disabilities. Social inequality should be smoothed out by increasing funding for spending on improving the quality of life of vulnerable segments of the population.

## REFERENCES

- [1] I.R. Ruiga, M.V. Efremova, Problems of creating an accessible environment for low-mobility groups of the population at the regional level: regulatory and legal aspect, Institute of the Commissioner for Human Rights, 2017, pp. 74-81. Retrieved from: <https://cyberleninka.ru> (In Russ.).
- [2] Z.M. Sabanov, Formation of rehabilitation social and household infrastructure in the Republic of North Ossetia-Alania, ANI: pedagogy and psychology Vol. 6 Iss. 1(18) (2017) 349-351. Retrieved from: <https://cyberleninka.ru> (In Russ.).
- [3] V.G. Ishmuratova, National social protection systems in developed countries, Bulletin of Bashkir University, Vol. 20, Iss. 3, 2015. Retrieved from: <https://cyberleninka.ru/article/> (In Russ.).
- [4] O.L. Tarasenko, Financial base for the organization of the system of social protection of the population in the Russian Federation. The text of a scientific article on the specialty "Economics and Business", 2018. Retrieved from: <https://cyberleninka.ru> (In Russ.).
- [5] K.S. Zolotavin, Organization and financing of the social protection system: Russian and foreign experience, Vestnik Universiteta 9 (2013) 234-238 (In Russ.).
- [6] E. Vedung, Public Policy and Program Evaluation, New York: Routledge, 2017, 336 p.
- [7] A. Premchand, Controlling Government Spending: The Ethos, Ethics and Economics of Expenditure Management. Oxford University Press, 2005, 378 p.
- [8] A.I. Romanova, E.A. Dobroserdova, Modeling and evaluation of foreign experience in improving the quality of construction works and services of economic entities, Izvestiya KGASU 2(32) (2015) 338-345 (In Russ.).
- [9] T.A. Elokhova, Analysis of foreign experience in managing the target program of the region (on the example of the implementation of the "Accessible Environment"), Economics and management of the national economy (in construction) Izvestiya KGASU 3(33) (2015) 203-208 (In Russ.).
- [10] Information on the State Program "Accessible Environment". Decree of the Government of the Russian Federation No. 363 of 29.03.2019. Retrieved from: [https://programs.gov.ru/Portal/programs/passport/0\\_4](https://programs.gov.ru/Portal/programs/passport/0_4) (In Russ.).
- [11] Resolution of the Government of the RNO-A of September 28, 2013, Iss. 393, extended with the amendments made to it until 2020. Retrieved from: <http://docs.cntd.ru/document/460186297> (In Russ.).