

## CHANGES IN THE REGULATORY BASE OF THE BUDGETARY PROCESS IN MAY 2015

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*In May 2015, the procedure for determination of the price in purchasing of goods, jobs and services related to the state defense order was approved by the resolution of the Government of the Russian Federation; an approximate form of general requirements to determination of target costs related to provision of public (municipal) services to public (municipal) entities was approved by the Ministry of Finance of the Russian Federation for government departments.*

By Resolution No. 407 of 28 April 2015 on the Procedure for Determination of the Initial (Maximum) Price of the Public Contract, as Well as Prices of the Public Contract Concluded with a Single Provider (Contractor, Performer) in Carrying Out of Purchases of Goods, Jobs and Services Related to the Public Defense Order (hereinafter the Procedure), the new procedure for determination of the initial (maximum) price of the public contract in making of purchases related to the state defense order was approved.

The above act of the Government sets the procedure for determination of the price in carrying out of purchases of goods, jobs and services related to the state defense order with use of tender-based modes of determination of providers (contractors, performers), as well as the procedure for determination of the price of the public order in case of conclusion of the latter by the state customer with a single provider (contractor, performer).

According to the Procedure, the initial (maximum) price of the public contract, as well as the price of the public contract with a single provider is determined on the basis of the price of the unit of product and the volume of delivery of products envisaged by the state defense order with inclusion in the price of the public contract of the value of auxiliary jobs (services) carried out on the basis of the terms of transportation, insurance, commissioning, installation and other conditions which have an effect on the price of the public contract.

In case of determination of the price of the public contract with a single provider, the type of price on products in accordance with the terms and procedure for application of the types of prices on products set by the Government of the RF is determined, too.

The cost of auxiliary jobs (services) is formed by the state customer on the basis of the estimated and initial (aggregate) data on actual expenditures and (or) planned or other documents on justification of the expected costs supplied by general performers (performers).

The procedure determines that the initial (maximum) price of the public contract, as well as the price of a public contract with a single provider can be determined with application of one of the following methods:

- the ultimate price level method;
- the cost method;
- the analog method.

Except for the above methods, the state customer and the general performer (performer) have the right to apply other methods in accordance with the legislation of the Russian Federation as regards the specific system in purchasing of goods, jobs and services for meeting public and municipal needs provided that the expedience of application of those methods or infeasibility to do that are justified.

For federal executive authorities which carry out functions related to development of the state policy and statutory regulation in the specified areas of activities, an approximate form of the statement on approval of general requirements to determination of such target costs related to provision of public (municipal) services as are used in calculation of the volume of subsidies for funding of fulfilment of the public (municipal) assignment on provision of public (municipal) services (jobs) by a public (municipal) institution (hereinafter – the General Requirements) is approved by letter No.02-01-09/ of 18 May 2015 of the Ministry of Finance of the Russian Federation.

The above letter was released for the purpose of implementation of requirements of Article 69.2 (4), (2) of the Budget Code of the Russian Federation.

Target costs related to rendering of public (municipal) services which costs are determined in compliance with the General Requirements will be applied in calculation of the volume of the subsidy on funding of fulfilment of the public (municipal) order starting from public (municipal) assignments for 2016 (and the 2017 and 2018 planned period).

In General Requirements, it is specified that in determination of the base norm of costs related to ren-

dering of public (municipal) services, norms expressed in natural indices (working hours of employees, material assets, the most valuable movable property, fuel, electricity and other resources used in provision of public (municipal) services) are used. Those norms are set by regulatory (municipal) acts, including GOST, SNiP, SanPiN, standards, procedures and regulations (passports) of provision of state (municipal) services.

In case of absence of norms expressed in natural indices set by the service provision standard in respect of a

public service, the norms are determined on the basis of the analysis and averaging of performances of a federal public entity operating in a specific area which entity has the minimum volume of costs related to provision of the unit of a public service in fulfilment of requirements set to the quality of provision of a public service in the area reflected in the base (sectorial) list (hereinafter the method of the most efficient entity), or on the basis of the median value by the federal state entities rendering a public service in other areas. ●