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Defence Expenditures, Secrecy and State Programmes in the Russian Federal Budget: A Closer Look at the Data

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Introduction

The entry into force of the Russian Budget Code (*Byudzhethnyy kodeks*) on 1 January 2000 marked a break from the fiscally tumultuous 1990s.¹ Under the reformed budget system, for two decades until 2022, data was made available online by the financial authorities in accordance with the requirements of the law. Principles concerning transparency and openness were firmly established and the budget system was positively assessed by authoritative observers as advanced in an international comparison (Hughes et al. 2014; Transparency International UK 2011; IBP 2017). At the same time, a significant share of the federal expenditures remained subject to secrecy, a fact that has led to some uncertainty about Russia's actual resource allocations, in particular related to defence expenditures. In a previous research article, we documented that this issue had received relatively little attention in the literature, and used residual analysis to provide precise quantitative measures of secret expenditures in different chapters and subchapters of the Russian budget; we also estimated lower and upper bounds of Russia's defence expenditures based on a close reading of the various budget categories used in the Russian budget framework (Andermo and Kragh 2020).² While the residual-analysis approach adopted in our previous research makes a useful contribution to the problem of estimating the size and long-term trends of the Russian defence budget, it does not exploit the full potential for analysing the relatively rich data sets made publicly available by Russian authorities.

The purpose of the present discussion is to take the analysis a step further by focusing on the qualitative nature of Russia's expenditures, including secret expenditures. A key contribution is that we show how budget data (in particular, budget classification codes) can be cross-referenced with budget classification documents from the Finance Ministry to sketch the contours of the secret parts of the budget, for example the general structure of the budget for intelligence and security service activities (Table 8 in the annex), and the of the defence industrial complex (Table 10). The method we develop involves constructing a database that also makes it possible to single out Russian budget expenditures in several different dimensions, including expenditures in any given state programme and how they are allocated between government departments, budget chapters and other categories. The amount of data involved in the analysis requires computerized methods to achieve the desired results, as discussed further below. Although our method is quantitative in nature, our focus here is on the qualitative understanding of the results, in the hope that other researchers might find the method useful for their own purposes. The main empirical contribution is captured by a series of tables documenting Russia's defence expenditures in 2014-2018 with an unprecedented level of detail (Table 5, Table 6 and Table 7). Finally, the paper discusses the relationship between the federal budget and the State Armament Programme (*GPV, Gosudarstvennaya Programma Vooruzheniya*); this topic that has received relatively little attention in the literature, with the notable exception of the contributions by Julian Cooper (2013 and 2016).

1 Throughout this text, 'Budget Code' with capital letters refers to the federal Russian legislation defining how the budget works (*Byudzhethnyy kodeks*), whereas 'budget code', or simply 'code', with small letters refers to the budget code associated with each line item in the budget (Russian: *kod*).

2 For background on Russian defence spending, see Connolly and Boulègue (2018), Fortescue (2017a, 2017b), Hakvåg (2017), Oxenstierna (2016, 2019), Vendil Pallin (2012), and Zatsepin (2008, 2014, 2019).

The enhanced qualitative understanding of the Russian budget system suggested by this paper opens the possibility for a new type of analysis of a large part of Russian state activities since approximately half of the expenditures in the federal budget (possibly as much as 70 percent if secret programmes are included) are associated with one of over 40 state programmes and their corresponding 500 or so subprogrammes in practically all fields of government affairs. State programmes seem to be intricately related to Russia's institutional structure and can be viewed as a governance institution with a historical tradition in Russia, but to our knowledge, the role of state programmes in contemporary Russia has not been studied in the literature. We show that the State Armament Programme itself is actually not a budget category, but largely operationalized in the budget through the annual State Defence Order (GOZ, *Gosudarstvennyy Oboronnyy Zakaz*), and that the orders related to the State Armament Programme are only a subset of the annual State Defence Order. We use a methodological argument and new data presented in this text to claim that this observation is correct even for the secret part of the budget which is not directly observable. This is possible because even though most budget allocations in the defence sector are kept secret in the annual budget laws, the generic budget categories describing those allocations are – somewhat surprisingly – published publicly by the Ministry of Finance in the form of regulatory instructions containing detailed descriptions of the principles underpinning the budget classification codes.

The main contribution of our approach is methodological. Although a manual analysis can identify specific items in the Russian state budget, our data-driven method makes it possible to analyse large numbers of data over time and across all budget categories, allowing a greater level of empirical detail than what would otherwise be possible. In this sense, the analysis goes significantly further than the standard reference works on Russia's defence expenditures from the Stockholm International Peace Research Institute and the International Institute for Strategic Studies (for example SIPRI 2019 and IISS 2019).

The secrecy surrounding Russian defence and security related expenditures requires certain roundabout approaches to circumvent. Although Russia is (even after 2022) operating a budget system that is much more transparent than that of its predecessor the Soviet budget (see Hutchings 1987 and Kontorovich 2009), expenditures classified as secret increased between 2011 and 2016 from around 10 to 20 percent of total federal expenditures, and from 45 to 70 percent of expenditures in budget chapter 0200 National Defence (Andermo and Kragh 2020). Our method uses regulatory documentation that also makes it possible to make certain inferences about the nature of those expenditures that are indeed secret.

The discussion is organized into five parts. The first part introduces the role of state programmes in the Russian budget in a historical perspective to set the stage for the subsequent discussion. The second part draws on previous research to give a brief introduction to the Russian budget system and the sources used to obtain the necessary data. The third part presents the method used to construct the dataset that we need for the empirical analysis, including a brief discussion of the parsing algorithms that we used to extract and structure the data. The fourth part discusses the empirical results related to some defence-related state programmes. The empirical part also leverages the information in the regulatory documentation to make inferences about the nature of secret expenditures. In the last part, we provide a summary of the results. Many of the results are presented in table form; most of these tables have been placed in an annex.

Government Programmes and the Russian Budget³

Various types of programmes have evolved as instruments of governance somewhere between the executive and legislative branches of government since the early days of the Russian Federation: the programmes are typically formulated by the executive but depend on funding by parliament. The first type in modern Russia was the federal target programme (*federal'naya tselevaya programma*), which was codified in relatively vague terms in a 1994 law; in accordance with this law, federal target programmes are drafted by federal executive entities (including ministries) following procedural guidelines issued by the government.⁴ In the budget for 2018, there were 24 federal target programmes, seven of which were related to defence and security. There is a special department in the Ministry for Economic Development in charge of overseeing the federal target programmes which used to operate a web portal dedicated to monitoring these programmes; according to data from this portal, the number of federal target programmes peaked at 57 in 2011.⁵

Media reports frequently suggest that the government fails to reach the stipulated targets in several of these programmes (e.g., Panov 2017). In 2018, Prime Minister Dmitry Medvedev warned that officials might be held responsible for failing to fulfil the programme targets (Kuzmin 2018). In 2010, a new type of so-called state programmes (*gosudarstvennyye programmy*) was introduced by a government decree during Putin's term as Prime Minister; this decree is amended whenever programmes are added or removed.⁶ In 2012, shortly after his return to the presidency, Putin gave a policy speech on budget priorities in which the transition to a budget based on state programmes was one of ten fiscal priorities aimed at a “fundamental increase in the quality of the strategic management of the economy and public finances” (Putin 2012). The timing of this initiative is noteworthy since it came after Putin himself had served as Prime Minister for a four-year period, a role in which the day-to-day mechanics of budgeting are more pronounced than in the presidency. In 2013, the Budget Code was amended to accommodate provisions for state programmes; this was done through an amendment to article 179, which had previously regulated so-called long-term target programmes (*dolgosrochnyye tselevyye programmy*). The state programmes touch practically all fields of Russian government activity, and during the years covered by this study, 2014–2018, over 40 non-secret state programmes appeared in the federal budget, accounting for about 50 percent of government expenditures in each fiscal year, based on our calculations. If secret expenditures are included, this share rises to 70 percent according to one official source.⁷ This focus on a programme-oriented budget process is not unique to Russia but reflects a global trend to introduce performance-based budgeting (Diamond 2003). In his speech, Putin announced that the transition to programme-based budgeting

3 This part makes some references to various budget codes (type codes, element codes, etc.); these terms will be further explained in the part on sources and data.

4 The relevant provision is found in article 2 of federal law No. 60-FZ of 13 December 1994 “On the supply of products for federal state needs” (*federal'nyy zakon ot 13 dekabrya 1994 g. N 60-FZ “O postavkakh produktsii dlya federal'nykh gosudarstvennykh nuzhd”*).

5 See <http://fcp.economy.gov.ru/> (accessed March 2019; as of 2023, this portal was no longer available).

6 Government regulation No. 1950-r of 11 November 2010 “On the approval of the list of state programmes of the Russian Federation” (*Rasporyazheniye Pravitel'stva Rossiyskoy Federatsii ot 11 noyabrya 2010 g. N 1950-r “Ob utverzhenii perechnya gosudarstvennykh programm Rossiyskoy Federatsii”*).

7 The government used to operate a web portal with comprehensive information about the various non-secret state programmes. The number 70 percent was one of the main highlights on the main page of this web portal. <https://programs.gov.ru/Portal/> (accessed 21 March 2019; no longer available in 2023).

should be completed starting from the fiscal year 2014, which serves to motivate the period chosen for this study; between 2014 and 2018, the structure of the budget classification codes which form the basis of our analysis remained largely unchanged (although the budget code was extended from 17 to 20 characters in 2016, as discussed briefly below).

The most well-known type of Russian state programme is arguably the State Armament Programme (GPV, *Gosudarstvennaya programma vooruzheniya*). Although this programme gained wider attention in 2010 with the adoption of an ambitious GPV for the period 2011–2020, there were two preceding GPVs adopted in 1996 and 2002, respectively. In the late Soviet era, state planners introduced ten-year armament programmes (*programmy vooruzheniya*), and it is easy to assume that the GPV would be a legacy from the Soviet planning system, but the concept of armament programmes traces its roots all the way back to Peter the Great. Two noteworthy historical programmes were the 20-year programme adopted in 1882 for the development of a modern navy, and the so-called Great rearmament programme (*Bol'shaya programma perevooruzheniya*) in the run-up to the first world war (CAST 2015).

The legal basis for the modern GPV is found in the federal law “On defence” from 1996, which states that the GPV is drafted by the government and approved by the president.⁸ Before the concept of the GPV was introduced, there was already a law regulating the State Defence Order (GOZ, *Gosudarstvennyy Oboronnyy Zakaz*) which stipulated that the GOZ should be updated annually and based on, inter alia, a “federal programme for the development, creation and production of weapons and military equipment for a ten-year period”.⁹ This division between an annual GOZ and a long-term GPV seems to mirror the routine that was put in place by Soviet planners in the 1980s (CAST 2015). A new law regulating the GOZ was adopted in 2012 where it was stipulated that the GOZ should be drafted based on both the GPV and defence-related federal target programmes, as well as other documents.¹⁰ Although the GPV has been around since the mid-1990s – this is an important methodological point – there is no state programme budget code associated with the GPV in publicly available budget data or in the Finance Ministry’s budget instructions. This contrasts with the state programmes of the 2010 government decree and Putin’s 2012 speech, which indeed have their individual budget codes, as will be discussed further below. This does not rule out the possibility of a separate budget category for the GPV in the secret part of the budget, but an alternative and, arguably, more plausible interpretation is that the GPV does not constitute a budget category at all. This interpretation is supported by its logical relationship to the GOZ defined in the Budget Code: firstly, the main parameters of the GOZ are an integral (but secret) part of the annual budget law (BC article 205), and, secondly, the purpose of the GOZ is to *implement* the GPV (article 217).¹¹ Thus, the GOZ serves as a mechanism that links the budget to the GPV and, therefore, there seems to be no need for any special budget category for the GPV itself. Furthermore, there are examples of

8 The relevant provisions are found in article 4, item 2.8) and article 6.6) of federal law No. 61-FZ of 31 May 1996 “On defence” (*federal'nyy zakon ot 31 maya 1996 g. N 61-FZ "Ob oborone"*).

9 Quoted from article 3, item 1 of federal law No. 213-FZ of 27 December 1995 “On the State defence order” (*federal'nyy zakon ot 27 dekabrya 1995 g. N 213-FZ "O gosudarstvennom oboronnom zakaze"*).

10 Article 4, items 3) and 4) of federal law No. 275-FZ of 29 December 2012 “On the State defence order” (*federal'nyy zakon ot 29 dekabrya 2012 g. N 275-FZ "O gosudarstvennom oboronnom zakaze"*).

11 The budget law defines the general parameters for the GOZ, not the detailed allocation of funds; the GOZ itself is formally approved by the government within one month from the date when the president signs the budget law, as stipulated article 5 of the law “On the State defence order.”

budget items related to the GPV that are indeed listed in the Finance Ministry's instructions even though their associated expenditures are secret in the annual budget laws; one example is the main activity 31 1 07 00000 "Implementation of measures of the State Armament Programme", which is part of subprogramme 31 1 00 00000 "Construction and development of the Armed Forces of the Russian Federation," which in turn is part of state programme 31 0 00 00000 "Ensuring the country's defence" (further explored in the empirical section; see also Table 9). This observation suggests that even if the GPV were a secret budget category, it should nevertheless be listed in the instructions, but it is not. The example also shows that for budget purposes, the GPV is interlinked with *other* state programmes, in this case "Ensuring the country's defence." Furthermore, the fact that the GPV is approved by the president, while the state programmes are approved by the government, also indicates a conceptual difference between these types of programmes, in addition to the fact that the GPV predates the other budget-related state programmes by around 15 years. Finally, there are several budget codes in the *type code* category (further discussed below) that are explicitly associated with the GPV: for example, the code 210 (the "subgroup" category as discussed further below) represents "Development, purchase and repair of weapons, military and special equipment, production equipment and property within the framework of the State Defence Order," and is further subdivided into several subcategories (element codes) in the range 211–219; some of these codes (211, 214, 216 and 217) are explicitly related to the GPV, and the rest explicitly not related to the GPV; most of these items are secret, but not all of them.¹² Taken together, these observations support the interpretation that, despite its name, the GPV does not have any associated state programme budget code (secret or not) and is not a separate budget category. This discussion also helps to highlight the meaning of secrecy in the context of the Russian budget: while the existence of these budget categories related to the GPV is evidently not secret, secrecy means that we cannot know how they are interlinked, or how actual spending is allocated among them.

Sources and Data

All data used for this study come from openly available (at least until 2022), public reports from Russia's financial authorities in the form of budget execution reports of the Federal Treasury (*Federal'noye kaznacheystvo*), also known by its acronym Roskazna, and budget categorization instructions from the Finance Ministry (*Ministerstvo finansov*).¹³ The budget execution reports of Roskazna, tracking the implementation of the Russian federal budget, contain four tables for expenditures, designated 2.1, 2.2, 2.3 and 2.4. Each of these four tables corresponds to a specific provision in the Budget Code on how budget expenditures should be presented. Roskazna's Table 2.1 includes a detailed list of items grouped according to all five budget categories (further explained below) and corresponds to the so-called departmental structure of expenditures (*vedomstvennaya struktura raskhodov*). Its name derives from the fact that it is the only one of the four tables that – importantly – provides

¹² Most budget items with type codes 211, 214, 216 and 217 are secret, including all items associated with the Ministry of Defence (budgetary manager code 187). The few items that are not secret are associated with the Ministry for Civil Defence, Emergencies and Disaster Management (177), the Federal Drug Control Service (204) and the Federal Penitentiary Service (320). This proves that the GPV is not entirely secret, after all.

¹³ More specifically, our data on budget execution comes from Roskazna (2019) and data on budget categorization comes from the Finance Ministry's 2013 order No. 65n, with amendments through 20 December 2018 (MinFin 2018a), which regulates the budgets for 2014 through 2018. New instructions were issued in 2018 that took effect starting from budget year 2019, see MinFin (2018b).

information about the agency affiliation of each budget item; for example, it shows which items of the defence budget that are administered by the Ministry of Defence. In this text we will refer to the agency affiliated with a specific budget item as ‘budgetary manager’, translated from the Russian legal term ‘main manager of budgetary means’ (*glavnyy rasporyaditel’ byudzhetykh sredstv*). Certain expenditures in three of these five categories are secret, but not in the other two. Some of the technical terms describing different budget categories were introduced above in the discussion about state programmes. The non-secret categories are ‘chapter’ and ‘subchapter’ (*razdel and podrazdel*) – the focus of previous literature – while the categories partially subject to secrecy are ‘budgetary manager’, ‘expenditure purpose’ (*tselevaya stat’ya raskhodov*) and ‘expenditure type’ (*vid raskhodov*). There are also several subcategories, most importantly state programmes that can be identified by the purpose category. Understanding how these categories relate to each other is the core contribution of the present analysis, as the previous literature has mostly focused on the non-secret categories (chapter and sub-chapter). Roskazna’s Tables 2.2 and 2.3 present the same data as Table 2.1 but exclude the category budgetary manager; thus, they represent subsets of Table 2.1 and can therefore be ignored for our purposes. Table 2.4 presents aggregate data representing only the chapter and subchapter components of expenditures; in this aggregate form, there are no secret expenditures: the sum of expenditures in table 2.4 is equal to the total amount of expenditures approved in the budget, unlike tables 2.1, 2.2 and 2.3, which exclude secret expenditures. Importantly, the size of secret items in the budget can be calculated as the residual between Tables 2.1. and 2.4 for each chapter and subchapter, as explained further in Andermo and Kragh (2020). Furthermore, Tables 2.1, 2.2. and 2.3 also correspond to different appendices to the actual budget law for each year, while Table 2.4 corresponds to an appendix to the explanatory note (*poyasnitel’naya zapiska*) that always accompanies the budget law.¹⁴ These basic provisions are defined in the Budget Code. A simple but important methodological point is that the secret residual is explicitly acknowledged as such in the Budget Code.

Each budget item in the departmental structure of expenditures is uniquely identified by an alphanumeric code consisting of 20 characters to represent each of the five budget categories and their respective subcategories.¹⁵ The structure of this code is presented in Table 1a and Table 1b below. The following discussion about this code system is necessarily rather technical but is a prerequisite for understanding and interpreting our results. The first three characters of the code represent the budgetary manager and the next four are the chapter and subchapter. The purpose code consists of ten characters in positions 8–17. The purpose code is subdivided into two parts with five characters in each: the first five represent the ‘programme’ code (*programmaya stat’ya*, positions 8–12) and the last five represent the ‘direction’ code (*napravleniye raskhodov*, positions 13–17). The programme and direction codes are always intertwined in the sense that certain direction codes are reserved for certain programmes. Furthermore, the programme code also contains information about the categories ‘subprogramme’ (*podprogramma*, position 10) and ‘main

14 The State Duma operates a web portal which contains detailed documentation for all stages of the legislative process, including the explanatory notes: <https://sozd.duma.gov.ru/> (accessed March 2019; unavailable as of 2023).

15 Four of the five categories that together make up the budget expenditure classification code are in fact strictly numerical; only the purpose code can contain letters (both Cyrillic and Latin). The need to introduce letters arises from the fact that only one character is used to designate subprogrammes (position 10), and that there can be more than ten subprogrammes related to one state programme. Also, certain letters are always used to designate certain types of programmes, for example the Russian letter *Р* for *prioritized projects*.

activity' (*osnovnoye meropriyatiye*, positions 11–12). Although the name implies that this code is used to identify programmes, there are also non-programme (*neproprogrammnyye*) codes in this category to identify the one-third or so of total budget expenditures that does not belong to any programme. Finally, the last three characters represent the type code, which is further divided into the subcategories 'group' (*gruppa*, position 18), 'subgroup' (*podgruppa*, position 19) and 'element' (*element*, position 20). We also need to note that before 2016 the budget classification code consisted of only 17 characters rather than 20, because the subcategory main activity was not yet introduced, and the direction category had only four instead of five characters.

Table 1a. Structure of the Russian budget expenditure classification code

Budgetary Manager (Glavnyy rasporyaditel' byudzhetnykh sredstv)			Chapter (Razdel)		Subchapter (Podrazdel)		Purpose code (Kod tselevoy stat'i)										Expenditure type code (Kod vida raskhodov)		
							Programme See Table 1b					Direction See Table 1b					Group (Gruppa)	Subgroup (Podgruppa)	Element (Element)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Source: MinFin (2018a), Part III, section 1, Table 2.

Table 1b. Structure of the purpose code from Table 1a

Purpose code (Kod tselevoy stat'i)										
Programme (non-programme) item (Programmnyaya (neprogrammnaya) stat'ya raskhodov)						Expenditure direction (Napravleniye raskhodov)				
Programme (Programma)		Subprogramme (Podprogramma)		Main activity (Osnovnoye meropriyatiye)						
8	9	10		11	12	13	14	15	16	17

Source: As Table 1a and MinFin (2018a) Part III, section 4(1).2.1.

Table 2 (see the annex) shows an example of actual budget execution data from the departmental structure of expenditures (corresponding to Table 2.1 in Roskazna's report), with sample data for 2017 in the form of the first eleven rows of that report. Columns 2–5 include the components of the budget classification code in each of the five categories (column 3 denotes both chapter and subchapter). The first three rows of Table 2 identify a budgetary manager, a chapter and a subchapter in columns 2 and 3. Columns 4 and 5 are empty on these rows, i.e., the budget code is truncated. It is only rows 7–11 that have complete codes with all 20 characters represented, and row 7 contains the sum of the items on rows 8–11. In fact, row 7 corresponds to the budget item such as it was approved in the federal budget for 2017; the budget law only approves expenditures down to the group level (row 7), while the subgroup and element levels (rows 8–11) are determined at the time of execution by the responsible budgetary manager. That row 7 corresponds to the group level is immediately visible from the two trailing zeroes in the type code (600

in this example). Rows 8–11 correspond to the element level (type codes 611 and 612) and also contain implicit information about the subgroup level, which is not given explicitly in Roskazna's budget execution reports; from the discussion above it can be inferred in this example as type code 610.

Furthermore, the complete budget codes on rows 7–11 in Table 2 contain all the codes from rows 1–6, which has two important implications: Firstly, it implies that the aggregate data on rows 1–6 can be derived by taking the sum of more detailed items in each category. Secondly, the full meaning of the complete budget code at the most detailed level can be derived by consulting the descriptions of the corresponding item at the aggregate rows. For example, suppose that we wanted to obtain a complete description of the last budget item in Table 2, on row 11. As can be seen in the table, the complete code of this item is 007 0110 0130293987 612. By consulting the other rows of the table, we can conclude that 007 represents the Federal Agency for Scientific Organizations (row 1), 0110 represents General government (row 2) and fundamental research (row 3), and so forth. With only a few rows of data this can be achieved by simply inspecting the table. However, the full version of Roskazna's Table 2.1, from which our Table 2 is adapted, contains over 13,500 rows, so even if it would be possible in theory to derive a complete description for every budget item by manually inspecting the table, in practice it is not a realistic approach. Furthermore, even if we could complete that task, we would still not solve the problem of calculating the sum in each individual subcategory: for example, on row 4 of Table 2, we notice the state programme "Healthcare Development" (*Razvitiye zdravookhraneniya*), but, ideally, we would like to obtain a summary of this state programme across all budgetary managers and chapters, not only the ones given in Table 2. In short, to extract all this information, we need to transform the data in the departmental structure of expenditures into a different structure that is more suitable for the analysis.

A commonly used technique for summarizing datasets by calculating sums, averages, standard deviations and other statistical measures across many different categories is the pivot table. A pivot table makes all those calculations feasible but requires that the underlying data adhere to a specific type of pattern. In practice, this means that all categories describing an item must be explicitly indicated as a separate column on the same row as the item itself. In addition to the five budget categories, we also need a column to indicate the fiscal period. Transforming a dataset so that a pivot table can be applied to it is sometimes referred to as normalizing the data.¹⁶ To illustrate the concept, Table 3 in the annex represents a normalized dataset transformed from Table 2. When this transformation is applied to the original data for 2017 of Roskazna's Table 2.1, the number of rows is reduced from approximately 13,500 to 5,500. Note that additional columns have been added in Table 3 to also cover the subcategories of the purpose and type categories.

A few differences are worth pointing out between Table 2 and Table 3. First, no rouble data is duplicated in column 10 of Table 3, which contrasts with column 6 of Table 2, where several rows contain sums calculated from other rows. Secondly, unlike Table 2, there are no empty cells in Table 3. Thirdly, Table 3 duplicates category data in columns 1–6 and 8 on multiple rows. Finally, Table 3 does not present aggregate data for budgetary manager,

¹⁶ A dataset structured for pivot table analysis is simply a two-dimensional table with a certain structure. The term 'normalization' can also refer to the process of structuring a relational database where several tables are linked to each other, which is different from the concept described here.

chapter, subchapter, state programme and so forth; instead, these aggregate sums can be readily calculated in the pivot table from the data in Table 3. Informally, these differences essentially capture the necessary requirements for a data structure suitable for a pivot table. We can now apply a pivot table to the transformed dataset and thereby extract summarized information for any category.

Computational Method

The original data exists in the form presented in Table 2, where each (non-secret) budget item carries its own, unique budget classification code. To extract all the descriptive information contained in this code and transform it to the form shown in Table 3, we need a complete mapping that relates each budget code to the description defined for that code. In other words, we need complete lists of all budget classification codes and their corresponding descriptions. With such a reference list, we can cross-reference every code in the original budget data to that list and thereby construct a complete, normalized dataset for the entire budget, except the secret residual. This can be done in at least two ways, both of which depend on computer power to automate: the most straightforward would be the inspection method as described above when we manually transformed data from the form in Table 2 to that in Table 3. One drawback of the inspection method is that it does not capture the subgroup category, which is only given implicitly by the element code, as discussed above. An alternative way, which we can call the reference method, is to look for the definitions of the budget codes from another source. This gives us the possibility of quality checking the results by combining the two methods. Moreover, as will be clear from the discussion below, the reference method gives us additional information, because it turns out that such a publicly available source does indeed exist, and – importantly – that it also defines the budget codes of the secret budget items which are absent from the Roskazna tables. This in turn provides us with a powerful tool to make inferences about the secret parts of the budget and to relate anecdotal information, such as media reports about the GPV, to the federal budget in a systematic way. It also allows us to say something about the nature of the secret expenditures. This is another of the key contributions of the present analysis, which is based on the reference method.

The alternative data source defining the budget codes which is necessary for the reference method comes in the form of regulatory instructions from the Finance Ministry which contain definitions of all budget classification codes and can therefore be used to construct the necessary reference list. However, although this is straightforward in theory, there are several practical challenges to consider. To start with, the instructions themselves – while readily available through various online sources – run to several thousand pages. The codes are not listed together in one place of the instructions, but in several different sections and appendices. In some cases, the codes are listed along with their corresponding description on one row each, but in other cases the code definitions are interspersed with other text that constitutes noise for our purposes. Table 4 on the next page gives an overview of where the definitions of the codes in each category can be found, together with references to the relevant provisions in the Budget Code and the Finance Ministry's instructions. The reader might benefit from taking the time to compare Table 4 with Table 1a and Table 1b (page 13) to appreciate how the normative provisions are interrelated.

Finally, there is a third source of data that can be used to corroborate the results obtained

by analysing the data from Roskazna and the Finance Ministry, namely the budget legislation itself as published by the duma (ex-ante budget approval), and the annual laws giving ex-post parliamentary approval to the budget fulfilment. However, since legislative data showing actual spending is only available with a delay compared to Roskazna's operational reports, we do not focus on this data source in the present text (although it could be used to quality check the results).

Table 4. Summary of the regulatory framework defining the Russian budget expenditure classification codes.

Expenditure Category / Subcategory ¹⁷	Code Length	Code Position	Relevant provision in the Budget Code	Relevant provision in MinFin (2018a)	Source of Code Lists in MinFin (2018a)
Budgetary manager	3	1–3	Art. 21 p. 2	Part III, section 2	Appendix 9
Chapter	2	4–5	Art. 21 p. 3	Part III, section 3	Appendix 2
Subchapter	2	6–7	Art. 21 p. 3	Part III, section 3	Appendix 2
Purpose	10	8–17	Art. 21 p. 4	Part III, section 4(1).1	-
Programme	2	8–9	Art. 21 p. 4	Part III, section 4(1).2.1	2014–2015: Part III, sect. 4(1).2.2 2016–2018: Part III, sect. 4(1).2.2(1)
Subprogramme	1	10	Art. 21 p. 4	Part III, section 4(1).2.1	2014–2015: Part III, sect. 4(1).2.2 2016–2018: Part III, sect. 4(1).2.2(1)
Activity	2	11–12	Art. 21 p. 4	Part III, section 4(1).2.1	2014–2015: (Not applicable) 2016–2018: Part III, sect. 4(1).2.2(1)
Direction	5	13–17	Art. 21 p. 4	Part III, section 4(1).2.1	2014–2015: Part III, sect. 4.2.3–5 2016–2018: Part III, sect. 4(1).2.3–7
Type	3	18–20	Art. 21 p. 5–7	Part III, section 5(1).1	Appendix 3
Group	1	18	Art. 21 p. 6	Part III, section 5(1).1	Appendix 3
Subgroup	1	19	Art. 21 p. 6	Part III, section 5(1).1	Appendix 3
Element	1	20	Art. 21 p. 7	Part III, section 5(1).1	Appendix 3

Source: MinFin (2018a). Note: Compare with Table 1a and Table 1b. In 2016 the budget classification code was extended from 17 to 20 characters. The subcategory Main activity was introduced, and the Direction category was extended from four to five characters. Due to the extension of the budget code, all versions of the instruction between 8 June 2015 and 29 December 2016 contain duplicate sections covering both the old and the new structures of the code. As can be seen in the last column

¹⁷ Refer to Table 1a and Table 1b for the corresponding Russian terms.

of the table, for the purpose codes this means that the data must be obtained from two different sections in the document depending on the year.

Having located the data, the question then becomes how to extract it so that we can compile the necessary reference lists. For this purpose, we created an algorithm that trawls through source files containing the Finance Ministry's instructions and extracts the codes for the different categories. A significant part of the job of the algorithm is to identify and discard information that constitutes noise for our purposes. The format of the data that we are looking for can vary to some degree in the source files. For example, in some cases the definition is given on a single row, but in other cases the definition contains line breaks. Identifying the correct pattern and treating the source data accordingly is another significant part of what the algorithm does.

The source files were obtained from the Russian website *Konsultant* (<https://www.consultant.ru>), which contains Russian legislative documents, including instructions issued by ministries. Their service *Konsultant Plyus* includes a feature that makes it possible to download the content of the regulatory document as text files, and to compare different versions of the same document. The possibility to compare different versions of the text is useful since the instructions are frequently amended, including the definitions of individual budget classification codes.¹⁸ We have limited the analysis to the period 2014–2018, primarily because 2014 is the first year fully represented by the newly introduced state programmes as discussed above, following Putin's announcement in 2012 that the entire budget should be programme-based, and because a new structure for the classification of budget expenditures was adopted for the fiscal year 2019; all budgets in that period are regulated by the same instructions issued in 2013 (MinFin 2018a, with amendments through 2018; see also the note to Table 4). It would be straightforward to extend the analysis to cover earlier and later years as well, but that would require amendments to the algorithm. An advantage of the inspection method compared to the reference method is that the necessary amendment to the algorithm would be easier to implement since it relies only on the Roskazna tables, not the instructions from the Ministry of Finance.

To capture the frequent changes to the code definitions, the relevant section for each budget category of *each version* of the Finance Ministry's instructions (one version for every date when amendments were introduced), as indicated in Table 4, was saved in a separate text file. This generated 329 text files containing a little over 250,000 lines of text in total, corresponding to approximately 70 megabytes of data. In most cases, a code definition remains unchanged between two versions of the instructions (i.e. only a small share of the codes is amended in each revision). We therefore designed the algorithm to keep track of all amendments by collecting metadata describing the type and date of the amendment, including information about when a particular code was discontinued. By running our algorithm on all 329 text files we obtained a reference list of 6,828 unique definitions of budget classification codes, including amendments, and metadata describing the source and the date of validity for each item.

The next step is to perform the cross-reference between the budget data in Table 2.1 of Roskazna's budget execution reports and the code descriptions in the reference list. For

¹⁸ The same information is also published on the website of the Finance Ministry, but the information is more easily⁵⁰ accessible via *Konsultant*. There are also several other commercial websites specializing in the publication of Russian public documents.

this purpose, we wrote a separate algorithm which takes budget data for one year at a time and loops through the budget classification code of each budget item to identify the corresponding description in the reference list. Since multiple versions of a code can exist in the reference list if that code has been amended, the algorithm also checks the date of validity based on the metadata collected by the first algorithm. Roskazna's annual budget execution reports are typically dated 1 January of the year following the budget year, so this date was used as the cut-off date in the algorithm. Thus, for each budget year we obtain a complete, normalized dataset with the structure illustrated by Table 3.¹⁹ Finally, we collected data for all years in one table containing our entire dataset in a Microsoft Access database. This dataset contains approximately 25,000 records describing all budget expenditures for the years 2014–2018 with a total of over half a million data points. In the very final step, we manually added records to represent the secret residual for each year in each subchapter (by comparing data from Roskazna's Tables 2.1 and 2.4 as explained above) so that the sum of all items in the dataset corresponds to the sum of total government expenditure in each year (known from Roskazna's Table 2.4). We then created a pivot table in a separate Excel file linked to this dataset that was used to inspect the data and obtain the empirical results in the next section.

Empirical Results

The sheer amount of data involved in the analysis obliges us to limit our scope for the purpose of this article to certain areas of particular interest in order to present the results in a suitable form. We have chosen to focus on defence expenditures. These results are noteworthy in themselves, but also serve to illustrate how the method could be employed to obtain data about other fields of government activity than defence. In addition, we also discuss the nature of those expenditures which are secret, in areas such as counterintelligence and the defence industry. As mentioned above in the discussion about state programmes, around 50 percent of total, non-secret expenditures are linked to a state programme, while the share rises to 70 percent if secret expenditures are included. We can therefore conclude that the difference of 20 percentage points represents secret budget items, and, referring to the discussion below about the nature of secret budget items, we can hypothesize with some confidence that these secret expenditures are allocated among three specific state programmes: defence capability, state security, and the military-industrial complex. Based on our data for the non-secret state programmes, the size of the average state programme corresponds to 1.2 percent and the median to 0.5 percent of total federal expenditures. The largest non-secret state programme is "Social support for citizens" (*Sotsial'naya podderzhka grazhdan*) at around eight percent of total expenditures.

Defence Expenditures

The domestic Russian debate about defence expenditures focuses on the budget chapter *0200 National Defence* and its corresponding subchapters. This is arguably the most transparent measure of Russia's defence spending and can be used as a benchmark to compare our results. On the other hand, this measure excludes some military expenditures that are included in the standard measures produced by SIPRI and IISS, most notably the

¹⁹ The entry into force of an amendment can be different from the date when the order was issued that executed the amendment, which risks introducing a certain ambiguity regarding which date to use.

National Guard troops, the border troops and pensions to military personnel. Table 5 (see annex) shows the allocation of expenditures among the subchapters of chapter National Defence, as well as expenditures in subchapters of other chapters that are included in these standard measures. In Andermo and Kragh (2020), we proposed 11 different levels of defence spending using increasingly broad definitions of which budget items to include with the purpose of establishing lower and upper bounds of actual defence spending; Table 5 corresponds to level 4 in that analysis, which is the level closest to the established measures by SIPRI and IISS. These numbers can be obtained by looking only at the chapter and subchapter data, except for the last rows, which require that we also look for budget items associated with the budgetary manager code of the Ministry of Defence; for details, see the original paper. The chapter National Defence corresponds to approximately three-quarters of the total in Table 5 over the period 2014–2018, and the share of the subchapter for the armed forces varies between 55 and 64 percent of the total (row 2). It is also noteworthy that the subchapter for welfare benefits accounts for a substantial increase over the period, from 1.3 to 3.8 percent of the total (row 15); This subchapter (1003) includes items that are of interest because they contain some indirect information about the nature of military activities. For example, budget items in this subchapter containing the purpose code 03 3 03 30550 (03 3 3055 before 2016) represent expenditures on summer camps for children of military personnel in federal service who have been killed, maimed or disappeared while carrying out duties in “armed conflicts of a non-international character.” This amounted to 76 million roubles in 2015 and 94.5 million roubles in 2018 (not shown separately in Table 5 but included in the aggregate on row 15). Before 2015 there were no such non-secret items associated with the Ministry of Defence in the federal budget. Therefore, such numbers could potentially be used to estimate the number of Russian servicemen killed or injured in the conflicts in Ukraine and Syria that started in 2014 and 2015 (which were considered non-international civil wars by Russia).

The rest of this section is devoted to presenting a more detailed breakdown of defence expenditures than the one offered in Table 5, which is focused on those categories which have received the most attention in previous literature. Even if it is possible to construct a table where all categories are included, this would clutter the exposition to the point of sacrificing any meaningful overview. We will therefore deconstruct the military expenditures three categories at a time and present the results in two separate tables (Table 6 and Table 7). In the first step, we look at state programmes associated with military expenditures. Somewhat predictably, since we expect them to be secret, state programmes account for only a small fraction of non-secret military expenditures, as shown in Table 6. We would expect most of the information pertaining to military state programmes to be secret, and, as shown at the bottom of Table 6, approximately half of all military expenditures in these categories are indeed secret (row 55). Nevertheless, we also see from Table 6 that various state programmes account for small amounts of non-secret military expenditures, such as the programme for foreign policy activities (row 28). Of the non-secret budget items, most expenditures occur in the non-programme category “Implementation of functions of other federal government bodies” (row 34), and, at the subprogramme level, to “Other non-programme activities” (rows 38 and 46). There is also a noteworthy budget item related to the non-programme pensions category on row 31 amounting to almost 9 percent of the total. However, these results are only marginally more interesting than the secret residual from Table 5, so the conclusion must be that we don’t get much further by looking only at these categories. In other words, the secrecy effectively ensures that the interesting parts remain

shrouded in mystery.

Nevertheless, we can still attempt to go further. The next step is therefore to look at these expenditures from a different perspective by grouping them by other categories. For simplicity and ease of exposition, we will look only at those categories from Table 6 where the bulk of expenditures appear (i.e., “Implementation of functions of other federal government bodies” and “Other non-programme activities”). This is easily achieved with the pivot table approach by adding filters for those categories. In addition to filtering on the main categories from Table 6, we also limit the results to the Ministry of Defence and the Federal Service of the National Guard, and to only the most important subchapters based on Table 5.

The results are shown in Table 7, where military expenditures have been grouped by budgetary manager, subchapter (only the major ones), group and element.²⁰ Despite the narrowing of the scope, this representation of the data still captures most of the non-secret defence expenditures, as can be seen at the bottom of the table (row 139). Only 1–6 percent of the non-secret expenditures are not captured (calculated on row 140 as the difference between the non-secret subtotals in Table 6, row 54 and Table 7, row 139). It is noteworthy that Table 7 gives us considerably more detail than Table 6, and that expenditures are more evenly distributed across the non-secret categories compared to Table 6. For example, starting with the Ministry of Defence, we see that a significant share of the non-secret expenditures in subchapter *0201 Armed Forces* is made up of payments to staff (Table 7, row 3), and that the most significant share occurs in the category “Money allowances to military personnel” (row 12). Furthermore, around seven percent of total military expenditures represent purchases of goods and services (row 15), and, at the most detailed level, we can also see that these expenditures are allocated both within and outside the State Defence Order (rows 16–25). Only a few budget items occur in subchapter *0208 Applied research in the field of National Defence* (rows 35–39) since most expenditures in this subchapter are secret. In subchapter *0209 Other National Defence issues* we also observe a substantial amount of expenditures going to capital investments within the framework of the State Defence Order (rows 44 and 46). In subchapter *0706 Higher education*, we notice a significant share of expenditures on staff belonging to the Ministry of Defence, corresponding to over one percent of total military expenditures (row 53). Subchapter *1001 Pension benefits* (row 67) accounts for a steady share of almost nine percent of total military expenditures over the whole period (also captured by Table 6). We further observe a significant item in subchapter *1003 Social welfare* in the amount of over 100 billion roubles annually from 2015 to 2017, around three percent of total military expenditures, in the form of subsidies to citizens to purchase housing (row 80). Interestingly, there are almost no expenditures in this category in 2018, while at the same time a similar amount appears in the category on the row above (row 79) representing social security for citizens, suggesting that these expenditures were reclassified in 2018.

The final part of Table 7 concerns expenditures on the Federal Service of the National Guard, which became operational in 2017. Note that the National Guard constitutes a budgetary manager (row 82) but that there is also a subchapter concerning the troops of the National Guard (row 83). A comparison with the Ministry of Defence reveals some noteworthy results. To start with, the overall cost structure of the non-secret expenditures is quite similar between the two bodies. However, the Armed Forces spend a larger share of non-secret expenditures

²⁰ Included subchapters are: 0201, 0208, 0209, 0706, 1001 and 1003; other subchapters are treated as residual items included in rows 81 and 138 of Table 7.

on goods and services (row 15) relative to personnel compensation (row 3) compared with the National Guard troops (rows 95 and 84). One important difference is that while as much as 60 percent of expenditures on the Armed Forces were secret in 2017, the corresponding figure for the National Guard troops was only 7 percent (not shown separately in Table 7 but included in the total on row 141). Furthermore, in 2018 the Ministry of Defence allocated four percent of its total non-secret expenditures on higher education (row 52 as a share of row 1), while the National Guard spent two percent (row 111 vs. 82). Finally, we observe that the National Guard also spends a relatively large share on subsidies to purchase housing (row 137 vs. 82), which corresponded to over one percent of total expenditures of the Federal Service of the National Guard in 2018.

Although Table 6 and Table 7 provide a fairly detailed disaggregation of Russia's military expenditures, we should be careful in how we interpret the results; the choice of presentation is somewhat arbitrary, and certain categories have been left out to avoid cluttering the exposition. And we should always keep in mind that over half of all expenditures are secret (row 55 in Table 6 and row 141 in Table 7) in the sense that we cannot obtain a disaggregation concerning budgetary managers, programmes and expenditure types.

To conclude this section, we can also note that, as has been widely reported elsewhere, a substantial one-off increase in the defence budget was made in 2016 to settle debts taken by the defence industry since 2011 to accelerate the State Armament Programme (see for example IISS 2018, p. 175). It is noteworthy that the increase in 2016 almost exclusively affects the secret part of the expenditures (row 55 in Table 6 and 141 in Table 7). Unsurprisingly, this observation supports the notion that a significant part of the secret items is related to the defence industry and the State Armament Programme (GPV). Indeed, there are several budget codes in the secret state programme *Development of the defence-industrial complex* with the explicit purpose of paying subsidies to firms as compensation for interest payments with state guarantees, to compensate for lost revenue, or to prevent bankruptcies (see Table 10 for details). This brings us to the final part of the empirical findings.

The Nature of Secret Budget Items

The empirical investigation presented above is primarily concerned with the open, non-secret part of Russia's military budget. Before we conclude the discussion, however, it is worth pointing out that the sources we have used to construct our dataset have the potential to shed some light on the nature also of the secret expenditures, even if we cannot obtain the actual expenditures in rouble terms. These observations are interesting in themselves but are also helpful in clarifying the precise meaning of secrecy in the Russian budget, which becomes possible because the Finance Ministry's publicly available regulatory instructions contain budget classification codes for all budget categories, including the secret ones. This is the final key contribution of our paper, which has not been discussed before in the literature. One example is main activity 32 1 01 00000 *counterintelligence activities (kontrrazvedyvatel'naya deyatel'nost')*. The source of this particular code definition is Part III, section 4(1).2.2(1).30 of the instructions (MinFin 2018a),²¹ which details the codes associated with the state programme *Ensuring state security*. This state programme is largely secret and therefore absent from Roskazna's budget execution reports, although a very small amount related to state-border protection was openly reported in the budget for 2014 (rows

21 The same information is also listed in Appendix 10.1 of the same source but with less contextual information.

25 and 27 of Table 6). A complete list of all budget codes associated with this programme based on the Finance Ministry's instructions is provided in Table 8. Likewise, a similar list is provided in Table 9 for the state programme *Ensuring the country's defence capability*.²²

Table 8 and Table 9 in the annex give the code definitions for the programme, subprogramme and main activity levels of the purpose code of these two state programmes. We can obtain additional information by also looking at the corresponding direction codes (i.e., the last five characters of the purpose code), but in the case of those two programmes this yields little extra information. However, in the case of the third and last of the secret state programmes, *Development of the defence-industrial complex*, there is additional interesting information in the direction code. Most significantly, these categories contain information about all companies in the defence-industrial complex that receive budget subsidies in the form of contributions to their authorized capital. Table 10 shows the budget codes of this state programme, including the complete list of 95 companies in the defence-industrial complex which receive subsidies from the federal budget. A small number of expenditures under this programme is openly reported (row 30 of Table 6). Table 10 includes several other noteworthy secret budget categories, for example main activity 44 5 07 00000 *Research in the field of nuclear weapons and means of protection from the effects of their damaging factors*. It is immediately obvious why expenditures in this category are secret, and this observation again serves to underscore the meaning of secrecy in the Russian budget: expenditures are secret if they would otherwise expose detailed information about sensitive Russian government activities. The secrecy also implies that we don't even know to which budget chapter these expenditures belong – they might not even be captured by the tables presented above but instead be embedded in budget chapters that are outside the scope of the regular military (chapter 0200) or security (0300) budget. We can, however, be fully confident that – even if they are subject to such cross-chapter secrecy – they are captured by the analysis in Andermo and Kragh (2020) since they fall within the definitions used to construct some of the estimates presented there (namely level 8; see the original paper for details).

Summary, Policy Implications and Future Research

Existing aggregate estimates of Russia's defence expenditures, such as the annual publications of SIPRI and IISS, provide only a crude overview of the trends in the Russian budget. More details are needed to detect nuances in the overall trends, such as a shift between external and internal security in the budget priorities. The establishment of the National Guard as a separate entity in 2017 clearly heralded such a shift, as can be seen, for example, in the data provided in Table 5.

The main contribution of this article has been to provide a detailed analysis of the structure of the Russian federal budget, with a focus on expenditures related to defence and security, using a novel, data-driven approach. The empirical tables presented here provide a degree of detail not previously reported in this regard. We have also documented the steps taken to obtain the results. Apart from the empirical results, the study of the structure of the budget is also meaningful since it provides some insights into Russian governance in general. It is

²² The codes for the state programme for state security is given in the instructions governing the budgets for 2014–2018 (MinFin 2018a), but the programme for defence capability is absent from the same source. However, the code definitions for that programme appear in the instructions for 2019 (MinFin 2018b).

clear from the data that the budget structure evolves with political priorities, and it could be argued that the budget has become a more potent tool over the years for transparency and accountability in the Russian government, not least in relation to the numerous state programmes. Although the budget system is clearly relatively sophisticated, our study has not considered its effectiveness or efficiency. The multi-layered and relatively complex structure of the budget also hampers transparency to a significant degree. Presumably this fact is a result of the policy requirement to classify such large shares of the budget as secret.

More specifically, our data-driven analysis has shed new light on two areas of the Russian federal budget. Firstly, we have provided a highly disaggregated image of Russian defence and security related expenditures. Secondly, we have also been able to draw inferences about the nature of secret budget expenditures in the areas of security, defence, and the defence industry, highlighting how certain areas of budget secrecy can be partially circumvented.

Although our empirical results contain many details, they do not tell the whole story. We have deliberately limited the scope of our study to only official data published by Russian government authorities. A more complete analysis would consider other sources of information, such as news reports, financial statements of companies in the defence sector, and comments by Russian officials, to provide more context to the raw data presented here.

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Annex: Tables

Table 2. Sample data from the Departmental structure of expenditures (not normalized)

Row	Description (<i>Naimenovaniye pokazatel'ya</i>)	Budgetary manager (<i>Glavnyy rasporyaditel' byudzhetykh sredstv</i>)	Chapter, subchapter (<i>Razdel, podrazdel</i>)	Purpose (<i>Tselevaya stat'ya raskhodov</i>)	Type (<i>Vid raskhodov</i>)	Executed expenditure (Roubles) (<i>Ispolneno</i>)
	1	2	3	4	5	6
1	Federal Agency for Scientific Organizations (<i>Federal'noye agentstvo nauchnykh organizatsiy</i>)	007				84 330 878 152,91
2	General government (<i>Obshchegosudarstvennyye voprosy</i>)	007	0100			77 071 101 579,54
3	Fundamental research (<i>Fundamental'nyye issledovaniya</i>)	007	0110			75 943 920 222,27
4	State programme "Healthcare development" (<i>Gosudarstvennaya programma "Razvitiye zdravookhraneniya"</i>)	007	0110	0100000000		4 869 261 596,30
5	Subprogramme "Development and introduction of innovative diagnostic methods, prophylaxis and treatment, and also personalized medicine" (<i>Podprogramma "Razvitiye i vnedreniye innovatsionnykh metodov diagnostiki, ..."</i>)	007	0110	0130000000		4 869 261 596,30
6	Main activity "Development of fundamental, translational and personalized medicine" (<i>Osnovnoye meropriyatiye "Razvitiye fundamental'noy, translatsionnoy..."</i>)	007	0110	0130200000		4 869 261 596,30
7	Financial support for the implementation of government functions, provision of services and performance of work (Subsidies to budgetary, autonomous institutions and other non-profit organizations) (<i>Finansovoye obespecheniye vypolneniya funktsiy federal'nykh gosudarstvennykh organov, okazania uslug ...</i>)	007	0110	0130290000	600	4 869 261 596,30
8	Expenditures in support of activities (service provision) of state institutions (Subsidies to budget institutions in support of state (municipal) tasks to provide state (municipal) services (<i>Raskhody na obespecheniye deyatel'nosti (okazaniye uslug) gosudarstvennykh...</i>)	007	0110	0130290059	611	4 710 448 900,00
9	Expenditures in support of activities (service provision) of state institutions (Subsidies to budget institutions for other purposes) (<i>Raskhody na obespecheniye deyatel'nosti (okazaniye uslug) gosudarstvennykh...</i>)	007	0110	0130290059	612	94 808 098,22
10	Scholarships for students on state-accredited educational programs of secondary vocational education or higher education in full-time education (Subsidies to budget institutions for other purposes) (<i>Stipendial'noye obespecheniye obuchayushchikhsya po imeyushchim gosudarstvennyuyu akkreditatsiyu...</i>)	007	0110	0130293490	612	61 952 948,08
11	Compensation of expenses for payment of fare and baggage allowance to the place of vacation and back to persons working in organizations financed from the federal budget located in the regions of the Far North and equal areas (Subsidies to budget institutions for other purposes) (<i>Kompensatsiya raskhodov na oplatu stoimosti proezda i provoda bagazha k...</i>)	007	0110	0130293987	612	2 051 650,00

Note: The table shows the first 11 rows of Table 2.1 of Roskazna's budget execution report for 2017 (listed as Roskazna 2019 in the references). Compare to Table 3, in which data from rows 1-7 in Table 2 have been combined with rows 8-11 to produce a "normalized" dataset suitable for a pivot table.

Table 3. Normalization of data from Table 2

Row	Budgetary manager	Chapter	Subchapter	Programme	Subprogramme	Main activity	Direction	Group	Element	Amount	Period
	1	2	3	4	5	6	7	8	9	10	11
1	007 Federal Agency for Scientific Organizations	0100 General government	0110 Fundamental research	0100000000 State programme “Healthcare development”	0130000000 Subprogramme “Development and introduction of innovative diagnostic methods, prophylaxis and treatment, and also personalized medicine”	0130200000 Main activity “Development of fundamental, translational and personalized medicine”	90059 Expenditures in support of activities (service provision) of state institutions	600 Subsidies to budgetary, autonomous institutions and other non- profit organizations	611 Subsidies to budget institutions in support of state (municipal) tasks to provide state (municipal) services	4 710 448 900,00	2017
2	007 Federal Agency for Scientific Organizations	0100 General government	0110 Fundamental research	0100000000 State programme “Healthcare development”	0130000000 Subprogramme “Development and introduction of innovative diagnostic methods, prophylaxis and treatment, and also personalized medicine”	0130200000 Main activity “Development of fundamental, translational and personalized medicine”	90059 Expenditures in support of activities (service provision) of state institutions	600 Subsidies to budgetary, autonomous institutions and other non- profit organizations	612 Subsidies to budget institutions for other purposes	94 808 098,22	2017
3	007 Federal Agency for Scientific Organizations	0100 General government	0110 Fundamental research	0100000000 State programme “Healthcare development”	0130000000 Subprogramme “Development and introduction of innovative diagnostic methods, prophylaxis and treatment, and also personalized medicine”	0130200000 Main activity “Development of fundamental, translational and personalized medicine”	93490 Scholarships for students on state-accredited educational programs of secondary vocational education or higher education in full-time education	600 Subsidies to budgetary, autonomous institutions and other non- profit organizations	612 Subsidies to budget institutions for other purposes	61 952 948,08	2017
4	007 Federal Agency for Scientific Organizations	0100 General government	0110 Fundamental research	0100000000 State programme “Healthcare development”	0130000000 Subprogramme “Development and introduction of innovative diagnostic methods, prophylaxis and treatment, and also personalized medicine”	0130200000 Main activity “Development of fundamental, translational and personalized medicine”	93987 Compensation of expenses for payment of fare and baggage allowance to the place of vacation and back to persons working in organizations financed from the federal budget located in the regions of the Far North and equal areas	600 Subsidies to budgetary, autonomous institutions and other non- profit organizations	612 Subsidies to budget institutions for other purposes	2 051 650,00	2017

Note: Table 3 is derived from Table 2 using the inspection method described in the section Computational method.

Table 5: Military expenditures grouped by chapters and subchapters

UNIT: Million roubles		2014		2015		2016		2017		2018		Budget code
Row	Budget category	Roubles	% of Total	Roubles	% of Total	Roubles	% of Total	Roubles	% of Total	Roubles	% of Total	
1	Chapter National Defence, of which:	2,479,074	76.6%	3,181,367	78.8%	3,775,348	81.5%	2,852,275	73.0%	2,827,008	71.7%	0200
2	<i>Subchapter Armed Forces</i>	1,885,859	58.3%	2,432,905	60.3%	2,935,634	63.4%	2,219,075	56.8%	2,163,038	54.8%	0201
3	<i>Subchapter Mobilization and preparation outside of military units</i>	6,462	0.2%	6,296	0.2%	6,867	0.1%	6,636	0.2%	7,128	0.2%	0203
4	<i>Subchapter Mobilization preparations of the economy</i>	3,951	0.1%	4,020	0.1%	3,587	0.1%	3,351	0.1%	3,175	0.1%	0204
5	<i>Subchapter Nuclear weapons complex</i>	36,717	1.1%	44,385	1.1%	45,623	1.0%	44,437	1.1%	45,117	1.1%	0206
6	<i>Subchapter Implementation of international obligations in the field of military-technical cooperation</i>	6,464	0.2%	10,325	0.3%	9,864	0.2%	8,823	0.2%	10,087	0.3%	0207
7	<i>Subchapter Applied research in the field of National Defence</i>	244,636	7.6%	318,521	7.9%	471,276	10.2%	270,499	6.9%	324,873	8.2%	0208
8	<i>Subchapter Other National Defence issues</i>	294,984	9.1%	364,914	9.0%	302,498	6.5%	299,454	7.7%	273,590	6.9%	0209
9	Subchapter National Guard troops	128,642	4.0%	120,525	3.0%	116,420	2.5%	222,588	5.7%	228,438	5.8%	0303
10	Subchapter Border services	142,616	4.4%	136,709	3.4%	129,980	2.8%	140,385	3.6%	136,867	3.5%	0307
11	Defence expenditures in other subchapters, of which:	486,093	15.0%	598,130	14.8%	611,083	13.2%	692,118	17.7%	753,005	19.1%	-
12	<i>Subchapter Communal services</i>	22,780	0.7%					24,204	0.6%	38,821	1.0%	0502
13	<i>Subchapter improvement of public spaces, social amenities, etc. (Blagoustroystvo)</i>			181	0.0%	138	0.0%	17,668	0.5%	36,746	0.9%	0503
14	<i>Subchapter Pensions</i>	287,452	8.9%	306,311	7.6%	328,183	7.1%	339,330	8.7%	344,329	8.7%	1001
15	<i>Subchapter Welfare benefits</i>	42,849	1.3%	136,504	3.4%	138,223	3.0%	151,343	3.9%	150,490	3.8%	1003
16	<i>24 other subchapters (summarized for ease of exposition)</i>	133,013	4.1%	155,136	3.8%	144,540	3.1%	159,572	4.1%	182,620	4.6%	-
17	TOTAL	3,236,425	100%	4,036,731	100%	4,632,831	100%	3,907,366	100%	3,945,319	100%	

Source: Authors calculations based on Roskazna (2019) and MinFin (2018a).

Note: The total expenditures in Table 5 correspond, with slight adjustments, to the standard measures of Russian military expenditures reported by SIPRI and IISS. See Andermo and Krag (2020) for details. Before 2017 subchapter 0303 *National Guard troops* (row 9) represented the interior troops of the Ministry of Internal Affairs. The item "Defence expenditures in other subchapters" on row 11 includes all Ministry of Defence expenditures (budget manager code 187) in other chapters than 0200 *National Defence*. Starting from 2017, it also includes all expenditures of the Federal Service of the National Guard (budget manager code 180) not included in subchapter 0303 *National Guard troops*, but this is a small fraction of the total.

Table 6: Russia's defence expenditures grouped by state programme

UNIT: Million roubles

Row	Budget category	2014 Roubles	2014 % of Total	2015 Roubles	2015 % of Total	2016 Roubles	2016 % of Total	2017 Roubles	2017 % of Total	2018 Roubles	2018 % of Total	Budget code	Note
1	State programme "Healthcare Development"	254	0.01%	445	0.01%	457	0.01%					0100000/ 0100000000	
2	State programme "Social support for citizens"	17,510	0.54%	19,472	0.48%	19,988	0.43%	19,972	0.51%	20,242	0.51%	0300000/ 0300000000	
3	State programme "Providing affordable and comfortable housing and utilities services to citizens"			67	0.00%	32	0.00%	81	0.00%	69	0.00%	0500000/ 0500000000	
4	State programme "Ensuring public order and combating crime", of which:	118,190	3.65%	108,741	2.69%	106,870	2.31%					0800000/ 0800000000	
5	MINISTRY OF INTERNAL AFFAIRS	118,190	3.65%	108,741	2.69%	106,813	2.31%					188	
6	Subprogramme "Internal Troops of the Ministry of the Internal Affairs"	87,514	2.70%	78,667	1.95%	76,307	1.65%					0830000/ 0830000000	a)
7	Subprogramme "Ensuring the implementation of the state program 'Ensuring public order and combating crime'"	30,676	0.95%	30,074	0.75%	30,506	0.66%					0840000/ 0840000000	
8	FEDERAL SERVICE OF THE NATIONAL GUARD					57	0.00%					180	
9	Subprogramme "Internal Troops of the Ministry of the Internal Affairs"					50	0.00%					0830000/ 0830000000	
10	Subprogramme "Ensuring the implementation of the state program 'Ensuring public order and combating crime'"					7	0.00%					0840000000	
11	State programme "Protection of the population and territories from emergency situations, ensuring fire safety and the safety of people on water bodies", of which:	1,605	0.05%	125	0.00%	70	0.00%	66	0.00%	120	0.00%	1000000/ 1000000000	
12	MINISTRY OF DEFENCE	1,605	0.05%	125	0.00%	70	0.00%	66	0.00%	120	0.00%	187	
13	Federal Target programme "National System of Chemical and Biological Safety (2015-2020)"	1,605	0.05%	125	0.00%	70	0.00%	66	0.00%	120	0.00%	10B0000/ 10B0000000	b)
14	State programme "Development of science and technology" for 2013-2020	1	0.00%									1400000	
15	State programme "Development of industry and increasing its competitiveness"	24,662	0.76%	18,520	0.46%	13,183	0.28%	5,843	0.15%	3,944	0.10%	1600000/ 1600000000	
16	State programme "Development of the aviation industry for 2013-2025"	4,900	0.15%	8,196	0.20%							1700000	
17	State programme "Space activities for 2013-2020", of which:	7,301	0.23%	11,348	0.28%	14,476	0.31%	7,404	0.19%	8,690	0.22%	2100000/ 2100000000	
18	STATE CORPORATION FOR SPACE ACTIVITIES "ROSKOSMOS"					578	0.01%	479	0.01%	500	0.01%	730	

Row	Budget category	2014 Roubles	2014 % of Total	2015 Roubles	2015 % of Total	2016 Roubles	2016 % of Total	2017 Roubles	2017 % of Total	2018 Roubles	2018 % of Total	Budget code	Note
19	Subprogramme "Ensuring the implementation of the state programme 'Space activities for 2013-2020'"					578	0.01%	479	0.01%	500	0.01%	2120000000	
20	MINISTRY OF DEFENCE	7,301	0.23%	11,348	0.28%	13,898	0.30%	6,924	0.18%	8,190	0.21%	187	
21	Subprogramme "Ensuring the implementation of the state programme 'Space activities for 2013-2020'"					5,522	0.12%					2120000000	
22	Federal target programme "Maintenance, development and use of the GLONASS system for 2012-2020"	3,907	0.12%	7,729	0.19%	8,376	0.18%	1,971	0.05%	3,393	0.09%	2140000/ 2140000000	
23	Federal Target programme "Development of cosmodromes for the period 2017-2025 in support of space activities"	3,394	0.10%	3,619	0.09%			4,954	0.13%	4,797	0.12%	2160000000	c)
24	State programme "Information Society (2011-2020)"	24	0.00%	24	0.00%	24	0.00%	15	0.00%	10	0.00%	2300000/ 2300000000	
25	State programme "Ensuring State Security", of which:	116	0.00%									3200000	
26	FEDERAL SECURITY SERVICE	116	0.00%									189	
27	Subprogramme "Protection of the state border"	116	0.00%									3220000	
28	State programme "Foreign Policy Activity"	1,509	0.05%	1,979	0.05%	2,205	0.05%	2,039	0.05%	1,653	0.04%	4100000/ 4100000000	
29	State programme "Socioeconomic development of the Arctic zone"									269	0.01%	4300000/ 4300000000	
30	State programme "Development of the military-industrial complex"					5,898	0.13%	5,880	0.15%	8,266	0.21%	4400000000	
31	Development of the pension system, of which:	287,452	8.88%	306,311	7.59%	328,181	7.08%	339,328	8.68%	344,326	8.73%	7100000/ 7100000000	
32	MINISTRY OF DEFENCE	287,452	8.88%	306,311	7.59%	328,181	7.08%	339,328	8.68%	344,326	8.73%	187	
33	Judicial authorities					2	0.00%	2	0.00%	3	0.00%	9000000000	
34	Implementation of functions of other federal government bodies, of which:	1,234,179	38.13%	1,336,575	33.11%	1,341,043	28.95%	1,548,792	39.64%	1,567,255	39.72%	9900000/ 9900000000	
35	MINISTRY OF FINANCE	3,325	0.10%									092	
36	FEDERAL AIR TRANSPORT AGENCY	1,558	0.05%	239	0.01%							107	
37	FEDERAL SERVICE OF THE NATIONAL GUARD							212,330	5.43%	229,574	5.82%	180	
38	Other non-programme activities							212,330	5.43%	229,574	5.82%	9990000000	
39	FEDERAL SERVICE FOR THE DEFENCE ORDER	474	0.01%									185	
40	FEDERAL AGENCY FOR THE SUPPLY OF WEAPONS, MILITARY, SPECIAL EQUIPMENT AND MATERIEL	708	0.02%									186	

Row	Budget category	2014 Roubles	2014 % of Total	2015 Roubles	2015 % of Total	2016 Roubles	2016 % of Total	2017 Roubles	2017 % of Total	2018 Roubles	2018 % of Total	Budget code	Note
41	MINISTRY OF DEFENCE	1,222,357	37.77%	1,330,879	32.97%	1,339,104	28.90%	1,327,321	33.97%	1,334,267	33.82%	187	
42	Federal target programme "Creating a base system for the Black Sea Fleet in the territory in 2005-2020"	2,588	0.08%	2,757	0.07%	2,702	0.06%	2,540	0.07%	2,489	0.06%	9920000/ 9920000000	d)
43	Federal target programme "Industrial utilization of weapons and military equipment for 2011-2015 and for the period up to 2020"	1,892	0.06%	1,882	0.05%	2,002	0.04%	1,103	0.03%	2,053	0.05%	9940000/ 9940000000	
44	Federal Target programme "Improving the system of recruiting sergeants and soldiers transferred to contract military service and implementing the transition to recruiting sergeants of the Armed Forces"			10,000	0.25%							9950000	
45	Mobilization training of state institutions							1,461	0.04%	323	0.01%	9970000000	
46	Other non-programme activities	1,217,877	37.63%	1,316,240	32.61%	1,334,400	28.80%	1,322,217	33.84%	1,329,402	33.70%	9990000000	
47	MINISTRY OF INTERNAL AFFAIRS	3,038	0.09%	2,912	0.07%			7,905	0.20%	2,153	0.05%	188	
48	Other non-programme activities							7,905	0.20%	2,153	0.05%	9990000000	
49	Federal Target programme "Improving the system of recruiting sergeants and soldiers transferred to contract military service and implementing the transition to recruiting sergeants of the Armed Forces"	3,038	0.09%	2,912	0.07%							9950000	
50	FEDERAL SPACE AGENCY	1,244	0.04%	1,044	0.03%							259	
51	FEDERAL AGENCY FOR SPECIAL CONSTRUCTION	971	0.03%	868	0.02%	660	0.01%					279	
52	FEDERAL SERVICE FOR MILITARY-TECHNICAL COOPERATION	505	0.02%	633	0.02%	611	0.01%	610	0.02%	641	0.02%	721	
53	STATE CORPORATION FOR SPACE ACTIVITIES "ROSCOSMOS"					668	0.01%	625	0.02%	620	0.02%	730	
54	Sum of items in above categories	1,697,705	52.5%	1,811,803	44.9%	1,832,426	39.6%	1,929,423	49.4%	1,954,846	49.5%	-	
55	Sum of secret military items not captured by above categories	1,538,720	47.5%	2,224,928	55.1%	2,800,405	60.4%	1,977,944	50.6%	1,990,473	50.5%	-	e)
56	TOTAL	3,236,425	100%	4,036,731	100%	4,632,831	100%	3,907,366	100%	3,945,319	100%	-	

Source: Authors calculations based on Roskazna (2019) and MinFin (2018a), and results from Table 5.

Notes: a) The subprogramme "Internal troops of the Ministry of Internal Affairs" was discontinued in 2017 when the National Guard was established.

b) A separate programme covered the period 2009-2014, with purpose code 1070000. Note the sharp decrease in 2015.

c) A separate programme covered the period 2006-2015, with purpose code 2150000. 2016 is excluded from both programmes.

d) In addition to this federal target programme, there is also a secret subprogramme called "Creating a base system for the Black Sea Fleet in the territory of the Russian Federation." Compare with Table 9.

e) The sum of secret items on row 55 is calculated as the difference between the sum in row 54 and the total row from Table 5.

Table 7. Russia's defence expenditures grouped by government entity, subchapter and cost type

UNIT: Million roubles

Row	Budget category	2014 Roubles	2014 % of Total	2015 Roubles	2015 % of Total	2016 Roubles	2016 % of Total	2017 Roubles	2017 % of Total	2018 Roubles	2018 % of Total	Budget code	Note
1	MINISTRY OF DEFENCE	1,505,329	46.5%	1,622,550	40.2%	1,662,580	35.9%	1,661,545	42.5%	1,673,728	42.4%	187	
2	ARMED FORCES	901,807	27.9%	838,713	20.8%	909,821	19.6%	874,169	22.4%	866,305	30.5%	0201	
3	<i>Expenses for payments to staff to ensure the fulfilment of functions by state (municipal) bodies, state institutions, and management bodies of state extra-budgetary funds</i>	<i>526,862</i>	<i>16.3%</i>	<i>540,923</i>	<i>13.4%</i>	<i>578,513</i>	<i>12.5%</i>	<i>590,589</i>	<i>15.1%</i>	<i>615,336</i>	<i>15.6%</i>	100	
4	Wage fund of state institutions and contributions for compulsory social insurance	144,568	4.5%	139,001	3.4%	105,281	2.3%	103,658	2.7%	110,834	2.8%	111	
5	Other payments to staff of public institutions, except for the wage fund	1,437	0.0%	1,571	0.0%	1,642	0.0%	1,597	0.0%	1,639	0.0%	112	
6	Other payments, except for the wage fund of institutions, to persons attracted according to the law to perform certain powers							0.1	0.0%	0.2	0.0%	113	
7	Contributions for compulsory social insurance for remuneration of employees and other payments to employees of public institutions					31,424	0.7%	30,813	0.8%	33,511	0.8%	119	
8	Wage fund of state (municipal) bodies	4,350	0.1%	4,974	0.1%	4,062	0.1%	4,345	0.1%	4,378	0.1%	121	
9	Other payments to staff of state (municipal) bodies, except for Wage fund	55	0.0%	51	0.0%	60	0.0%	64	0.0%	75	0.0%	122	
10	Other payments, except for Wage fund of state (municipal) bodies, to persons attracted under the law to perform certain powers	32	0.0%	31	0.0%	37	0.0%	32	0.0%	33	0.0%	123	
11	Contributions on compulsory social insurance for cash payments and other payments to employees of state (municipal) bodies					987	0.0%	1,089	0.0%	1,160	0.0%	129	
12	Money allowance for military personnel and employees with special ranks	358,514	11.1%	375,480	9.3%	402,342	8.7%	419,466	10.7%	428,753	10.9%	131	
13	Expenses for payments to military personnel and employees with special ranks, depending on the size of the money allowance	6,007	0.2%	6,683	0.2%	5,771	0.1%	5,698	0.1%	6,723	0.2%	133	
14	Other payments to military personnel and employees with special ranks	11,901	0.4%	13,132	0.3%	26,907	0.6%	23,827	0.6%	28,230	0.7%	134	

Row	Budget category	2014 Roubles	2014 % of Total	2015 Roubles	2015 % of Total	2016 Roubles	2016 % of Total	2017 Roubles	2017 % of Total	2018 Roubles	2018 % of Total	Budget code	Note
15	Purchase of goods, works and services for state (municipal) needs	292,553	9.0%	295,625	7.3%	329,702	7.1%	281,460	7.2%	247,070	6.3%	200	
16	Supply of products (works, services) in order to ensure the tasks of the State Defence Order							10	0.0%	0	0.0%	219	
17	Provision of special fuels and lubricants as part of the State Defence Order	63,355	2.0%	67,367	1.7%	80,190	1.7%	69,319	1.8%	56,020	1.4%	221	
18	Provision of special fuels and lubricants outside the framework of the State Defence Order	2,119	0.1%	1,391	0.0%	1,379	0.0%			0	0.0%	222	
19	Food supplies outside the State Defence Order	50,300	1.6%	53,728	1.3%	66,132	1.4%	64,391	1.6%	73,952	1.9%	224	
20	Material provisions within the framework of the State Defence Order	31,947	1.0%	26,938	0.7%	27,315	0.6%	27,256	0.7%	24,792	0.6%	225	
21	Material provisions outside the State Defence Order	2,444	0.1%	2,516	0.1%	1,962	0.0%			0	0.0%	226	
22	Purchase of goods, works, services in the field of information and communication technologies	3,282	0.1%	4,271	0.1%	3,391	0.1%	4,190	0.1%	3,963	0.1%	242	
23	Purchase of goods, works, services for the overhaul of state (municipal) property	12,332	0.4%	5,673	0.1%	7,390	0.2%	3,811	0.1%	3,158	0.1%	243	
24	Other procurement of goods, works and services for state (municipal) needs	126,774	3.9%	133,741	3.3%	141,935	3.1%	112,482	2.9%	85,183	2.2%	244	
25	Purchase of goods, works and services to meet the state (municipal) needs in the field of geodesy and cartography outside the framework of the State Defence Order					8	0.0%	2	0.0%	3	0.0%	245	
26	Social security and other payments to the population	78,655	2.4%	541	0.0%	414	0.0%	530	0.0%	369	0.0%	300	
27	Benefits, compensation and other social payments to citizens, except for public regulatory obligations	95	0.0%	479	0.0%	350	0.0%	465	0.0%	322	0.0%	321	
28	Premiums and grants	23	0.0%	22	0.0%	22	0.0%	21	0.0%	21	0.0%	350	a)
29	Other payments to the population	78,537	2.4%	40	0.0%	43	0.0%	44	0.0%	27	0.0%	360	a)
30	Other budget allocations	3,737	0.1%	1,624	0.0%	1,192	0.0%	1,590	0.0%	3,530	0.1%	800	
31	Execution of judicial acts and amicable agreements on compensation for harm	3,184	0.1%	1,225	0.0%	967	0.0%	936	0.0%	1,002	0.0%	831	
32	Payment of property tax organizations and land tax			5	0.0%			325	0.0%	2,143	0.1%	851	
33	Payment of other taxes, fees	553	0.0%	390	0.0%	207	0.0%	290	0.0%	240	0.0%	852	
34	Other payments			4	0.0%	17	0.0%	39	0.0%	145	0.0%	853	

Row	Budget category	2014 Roubles	2014 % of Total	2015 Roubles	2015 % of Total	2016 Roubles	2016 % of Total	2017 Roubles	2017 % of Total	2018 Roubles	2018 % of Total	Budget code	Note
35	APPLIED RESEARCH IN THE FIELD OF NATIONAL DEFENCE	7,399	0.2%	10,888	0.3%	9,780	0.2%	10,093	0.3%	12,798	0.3%	0208	
36	Purchase of goods, works and services for state (municipal) needs	1,511	0.0%	1,396	0.0%	1,098	0.0%	719	0.0%	325	0.0%	200	
37	Research in the field of development of weapons, military and special equipment, production equipment and property within the framework of the State Defence Order outside the framework of the State Armaments Programme			1,396	0.0%	1,098	0.0%	719	0.0%	325	0.0%	218	
38	Research and development	1,511	0.0%									241	
39	Providing subsidies to budgetary, autonomous institutions and other non-profit organizations	5,888	0.2%	9,492	0.2%	8,682	0.2%	9,373	0.2%	12,473	0.3%	600	
40	OTHER NATIONAL DEFENCE ISSUES	120,108	3.7%	186,909	4.6%	143,814	3.1%	110,407	2.8%	69,777	1.8%	0209	
41	Purchase of goods, works and services for state (municipal) needs	1,498	0.0%	201	0.0%	324	0.0%	1,571	0.0%	932	0.0%	200	
42	Supply of products (works, services) to ensure the tasks of the State Defence Order			105	0.0%	140	0.0%	145	0.0%	178	0.0%	219	
43	Other procurement of goods, works and services for state (municipal) needs	1,498	0.0%	96	0.0%	184	0.0%	1,426	0.0%	754	0.0%	244	
44	Capital investments in state (municipal) property	113,502	3.5%	181,053	4.5%	137,527	3.0%	102,830	2.6%	62,949	1.6%	400	
45	Budget investments for the acquisition of real estate in state (municipal) property					65	0.0%					412	
46	Budget investments in capital construction within the framework of the State Defence Order	113,502	3.5%	181,053	4.5%	133,662	2.9%	102,830	2.6%	62,949	1.6%	413	
47	Budget investments to other legal entities, except for budget investments in capital construction objects					3,800	0.1%					452	
48	Providing subsidies to budgetary, autonomous institutions and other non-profit organizations	5,108	0.2%	5,655	0.1%	5,962	0.1%	6,006	0.2%	5,896	0.1%	600	
49	Subsidies to budget institutions for financial support of the state (municipal) assignment for the provision of state (municipal) services (performance of work)	5,104	0.2%	5,495	0.1%	5,674	0.1%	5,627	0.1%	5,507	0.1%	611	
50	Subsidies to budget institutions for other purposes	4	0.0%	160	0.0%	254	0.0%	379	0.0%	297	0.0%	612	
51	Subsidies to autonomous institutions for financial support of the state (municipal) assignment for the					34	0.0%			92	0.0%	621	

Row	Budget category	2014 Roubles	2014 % of Total	2015 Roubles	2015 % of Total	2016 Roubles	2016 % of Total	2017 Roubles	2017 % of Total	2018 Roubles	2018 % of Total	Budget code	Note
	provision of state (municipal) services (performance of work)												
52	HIGHER EDUCATION	43,906	1.4%	55,315	1.4%	59,976	1.3%	59,810	1.5%	64,553	1.6%	0706	
53	<i>Expenses for payments to staff to ensure the fulfilment of functions by state (municipal) bodies, state institutions, and management bodies of state extra-budgetary funds</i>	36,612	1.1%	47,061	1.2%	50,043	1.1%	51,944	1.3%	57,163	1.4%	100	
54	Fund of labour institutions	16,877	0.5%	17,671	0.4%	13,176	0.3%	13,073	0.3%	15,537	0.4%	111	
55	Contributions for compulsory social insurance for remuneration of employees and other payments to employees of institutions					3,865	0.1%	3,819	0.1%	4,496	0.1%	119	
56	Money allowance for military personnel and employees with special ranks	19,735	0.6%	29,389	0.7%	33,003	0.7%	35,052	0.9%	37,130	0.9%	131	
57	Purchase of goods, works and services for state (municipal) needs	548	0.0%	569	0.0%	560	0.0%	587	0.0%	555	0.0%	200	
58	Other procurement of goods, works and services for state (municipal) needs	548	0.0%	569	0.0%	560	0.0%	587	0.0%	555	0.0%	244	
59	Social security and other payments to the population	7	0.0%	9	0.0%	16	0.0%	30	0.0%	38	0.0%	300	
60	Benefits, compensation and other social payments to citizens, except for public regulatory obligations							7	0.0%	10	0.0%	321	
61	Stipends	7	0.0%	9	0.0%	16	0.0%	23	0.0%	28	0.0%	340	a)
62	Capital investments in state (municipal) property	49	0.0%	331	0.0%	1,065	0.0%	365	0.0%	365	0.0%	400	
63	Budget investments in capital construction within the framework of the State Defence Order	49	0.0%	331	0.0%	1,065	0.0%	365	0.0%	365	0.0%	413	
64	Providing subsidies to budgetary, autonomous institutions and other non-profit organizations	6,690	0.2%	7,344	0.2%	8,292	0.2%	6,885	0.2%	6,432	0.2%	600	
65	Subsidies to budget institutions for financial support of the state (municipal) assignment for the provision of state (municipal) services (performance of work)	6,510	0.2%	7,063	0.2%	7,898	0.2%	6,346	0.2%	5,865	0.1%	611	
66	Subsidies to budget institutions for other purposes	180	0.0%	281	0.0%	394	0.0%	538	0.0%	567	0.0%	612	
67	PENSION BENEFITS	287,452	8.9%	306,311	7.6%	328,181	7.1%	339,328	8.7%	344,326	8.7%	1001	
68	Purchase of goods, works and services for state (municipal) needs		0.0%	993	0.0%	1,080	0.0%	1,021	0.0%	1,007	0.0%	200	
69	Other procurement of goods, works and services		0.0%	993	0.0%	1,080	0.0%	1,021	0.0%	1,007	0.0%	244	

Row	Budget category	2014 Roubles	2014 % of Total	2015 Roubles	2015 % of Total	2016 Roubles	2016 % of Total	2017 Roubles	2017 % of Total	2018 Roubles	2018 % of Total	Budget code	Note
70	<i>Social security and other payments to the population</i>	287,418	8.9%	305,286	7.6%	327,064	7.1%	338,272	8.7%	343,282	8.7%	300	
71	Other pensions, social supplements to pensions	287,418	8.9%	305,286	7.6%	327,064	7.1%	338,272	8.7%	343,282	8.7%	312	
72	<i>Intergovernmental transfers</i>	33	0.0%	32	0.0%	37	0.0%	35	0.0%	37	0.0%	500	
73	Transfers to the Pensions fund	33	0.0%	32	0.0%	37	0.0%	35	0.0%	37	0.0%	570	a)
74	SOCIAL WELFARE	26,570	0.8%	118,580	2.9%	120,113	2.6%	131,306	3.4%	129,014	3.3%	1003	
75	<i>Expenses for payments to staff to ensure the fulfilment of functions by state (municipal) bodies, state institutions, and management bodies of state extra-budgetary funds</i>	4	0.0%	5	0.0%	4	0.0%	4	0.0%	4	0.0%	100	
76	Other payments to staff of institutions, except for the Wage fund	4	0.0%	5	0.0%	4	0.0%	4	0.0%	4	0.0%	112	
77	<i>Social security and other payments to the population</i>	26,566	0.8%	118,575	2.9%	120,109	2.6%	131,302	3.4%	129,010	3.3%	300	
78	Benefits, compensation and other social payments to citizens, except for public regulatory obligations	7	0.0%	0	0.0%							321	
79	Acquisition of goods, works, services in favour of citizens for the purpose of their social security	17	0.0%	37	0.0%	47	0.0%	51	0.0%	128,964	3.3%	323	
80	Subsidies to citizens to purchase housing	26,542	0.8%	118,538	2.9%	120,062	2.6%	131,250	3.4%	47	0.0%	322	
81	OTHER SUBCHAPTERS	118,087	3.6%	105,835	2.6%	90,896	2.0%	136,433	3.5%	186,954	4.7%	-	
82	FEDERAL SERVICE OF THE NATIONAL GUARD							212,330	5%	229,574	5.8%	180	b)
83	NATIONAL GUARD TROOPS							198,325	5.1%	212,516	5.4%	0303	
84	<i>Expenses for payments to staff to ensure the fulfilment of functions by state (municipal) bodies, state institutions, and management bodies of state extra-budgetary funds</i>							170,470	4.4%	178,960	4.5%	100	
85	Fund of labour institutions							10,687	0.3%	10,786	0.3%	111	
86	Other payments to staff of institutions, except for the Wage fund							66	0.0%	67	0.0%	112	
87	Contributions for compulsory social insurance for remuneration of employees and other payments to employees of institutions							3,176	0.1%	3,243	0.1%	119	
88	Wage fund of state (municipal) bodies							761	0.0%	650	0.0%	121	
89	Other payments to staff of state (municipal) bodies, except for Wage fund							13	0.0%	4	0.0%	122	

Row	Budget category	2014 Roubles	2014 % of Total	2015 Roubles	2015 % of Total	2016 Roubles	2016 % of Total	2017 Roubles	2017 % of Total	2018 Roubles	2018 % of Total	Budget code	Note
90	Contributions on compulsory social insurance for cash payments and other payments to employees of state (municipal) bodies							222	0.0%	197	0.0%	129	
91	Money allowance for military personnel and employees with special ranks							145,636	3.7%	157,086	4.0%	131	
92	Expenses for payments to military personnel and employees with special ranks, depending on the size of the money allowance							1,609	0.0%	1,946	0.0%	133	
93	Other payments to military personnel and employees with special ranks							8,105	0.2%	4,736	0.1%	134	
94	Contributions on compulsory social insurance for wages (maintenance) of civilians							195	0.0%	245	0.0%	139	
95	Purchase of goods, works and services for state (municipal) needs							21,246	0.5%	29,239	0.7%	200	
96	Provision of fuel and fuel and lubricants in the framework of the State Defence Order							4,761	0.1%	4,956	0.1%	221	
97	Food security in the framework of the State Defence Order							2,256	0.1%	3,332	0.1%	223	
98	Material supply within the framework of the State Defence Order									3,757	0.1%	225	
99	Purchase of goods, works, services in the field of information and communication technologies							2,775	0.1%	2,727	0.1%	242	
100	Purchase of goods, works, services for the overhaul of state (municipal) property							554	0.0%	530	0.0%	243	
101	Other procurement of goods, works and services							10,900	0.3%	13,936	0.4%	244	
102	Social security and other payments to the population							13	0.0%	20	0.0%	300	
103	Benefits, compensation and other social payments to citizens, except for public regulatory obligations							13	0.0%	20	0.0%	321	
104	Capital investments in state (municipal) property							6,417	0.2%	4,143	0.1%	400	
105	Budget investments in capital construction within the framework of the State Defence Order							6,417	0.2%	4,143	0.1%	413	
106	Other budget allocations							179	0.0%	154	0.0%	800	
107	Execution of judicial acts and amicable agreements on compensation for harm							112	0.0%	117	0.0%	831	
108	Payment of property tax organizations and land tax							24	0.0%	12	0.0%	851	

Row	Budget category	2014 Roubles	2014 % of Total	2015 Roubles	2015 % of Total	2016 Roubles	2016 % of Total	2017 Roubles	2017 % of Total	2018 Roubles	2018 % of Total	Budget code	Note
109	Payment of other taxes, fees							13	0.0%	7	0.0%	852	
110	Other payments							29	0.0%	18	0.0%	853	
111	HIGHER EDUCATION							4,347	0.1%	5,058	0.1%	0706	
112	<i>Expenses for payments to staff to ensure the fulfilment of functions by state (municipal) bodies, state institutions, and management bodies of state extra-budgetary funds</i>							3,503	0.1%	3,840	0.1%	100	
113	Fund of labour institutions							286	0.0%	330	0.0%	111	
114	Other payments to staff of institutions, except for the Wage fund							0	0.0%	0	0.0%	112	
115	Contributions for compulsory social insurance for remuneration of employees and other payments to employees of institutions							84	0.0%	97	0.0%	119	
116	Money allowance for military personnel and employees with special ranks							2,955	0.1%	3,190	0.1%	131	
117	Expenses for payments to military personnel and employees with special ranks, depending on the size of the money allowance							30	0.0%	31	0.0%	133	
118	Other payments to military personnel and employees with special ranks							148	0.0%	191	0.0%	134	
119	Purchase of goods, works and services for state (municipal) needs							390	0.0%	665	0.0%	200	
120	Provision of fuel and fuel and lubricants in the framework of the State Defence Order							15	0.0%	15	0.0%	221	
121	Food supply within the framework of the State Defence Order									267	0.0%	223	
122	Purchase of goods, works, services in the field of information and communication technologies							21	0.0%	11	0.0%	242	
123	Purchase of goods, works, services for the overhaul of state (municipal) property							26	0.0%	29	0.0%	243	
124	Other procurement of goods, works and services							329	0.0%	343	0.0%	244	
125	Social security and other payments to the population									0	0.0%	300	
126	Stipends									0.2	0.0%	340	
127	Capital investments in state (municipal) property							452	0.0%	552	0.0%	400	

Row	Budget category	2014 Roubles	2014 % of Total	2015 Roubles	2015 % of Total	2016 Roubles	2016 % of Total	2017 Roubles	2017 % of Total	2018 Roubles	2018 % of Total	Budget code	Note
128	Budget investments in capital construction within the framework of the State Defence Order							452	0.0%	552	0.0%	413	
129	<i>Other budget allocations</i>							2	0.0%	1	0.0%	800	
130	Execution of judicial acts and amicable agreements on compensation for harm							1	0.0%	0.4	0.0%	831	
131	Payment of property tax organizations and land tax							0.1	0.0%	0.1	0.0%	851	
132	Payment of other taxes, fees							0.4	0.0%	0.2	0.0%	852	
133	Other payments							0.2	0.0%	0.1	0.0%	853	
134	SOCIAL WELFARE							2,239	0.1%	3,315	0.1%	1003	c)
135	<i>Social security and other payments to the population</i>							2,239	0.1%	3,315	0.1%	300	
136	Benefits, compensation, social support measures for public regulatory obligations							13	0.0%	10	0.0%	313	
137	Subsidies to citizens to purchase housing							2,226	0.1%	3,305	0.1%	322	
138	OTHER SUBCHAPTERS							7,419	0.2%	8,685	0.2%	-	
139	Subtotal	1,505,329	46.5%	1,622,550	40.2%	1,662,580	35.9%	1,873,875	48.0%	1,903,302	48.2%	-	
140	Non-secret military items not captured by above categories	192,376	5.9%	189,253	4.7%	169,845	3.7%	55,547	1.4%	51,544	1.3%	-	d)
141	Secret military items not captured by above categories	1,538,720	47.5%	2,224,928	55.1%	2,800,405	60.4%	1,977,944	50.6%	1,990,473	50.5%	-	e)
142	TOTAL	3,236,425	100%	4,036,731	100%	4,632,831	100%	3,907,366	100%	3,945,319	100%	-	

Source: Authors calculations based on Roskazna (2019) and MinFin (2018a), and results from and Table 6.

Notes:

- a) Some budget items are not defined at the element level; in those cases, the subgroup level has been used instead (i.e., items with a type code ending with a zero).
- b) The Federal National Guard Service was established in 2017. In previous years, some of the corresponding expenditures were associated with the Ministry of Internal Affairs but have been excluded here to simplify the exposition.
- c) Unlike the Ministry of Defence, the Federal National Guard Service has no pension expenditures in subchapter 1001 Pension benefits (cf. row 67).
- d) This residual item has been calculated as the difference between the non-secret subtotal on row 139 and the non-secret subtotal of Table 6 (row 54). The difference arises because of the choice of categories to include in Table 7; bringing the difference to zero would have required more rows to be included in the table.
- e) The sum of secret military expenditure is taken from Table 6, row 55.

Table 8. State programme “Ensuring state security”

Purpose Code	Description
32 0 00 00000	State programme of the Russian Federation “Ensuring state security”
32 1 00 00000	Subprogramme “State Security”
32 1 01 00000	Main activity “Counter-intelligence activities”
32 1 02 00000	Main activity “Fighting terrorism”
32 1 03 00000	Main activity “Ensuring economic security, the fight against crime and corruption”
32 1 04 00000	Main activity “Intelligence”
32 1 05 00000	Main activity “Ensuring information security”
32 1 06 00000	Main activity “Ensuring the implementation of the subprogramme ‘State Security’”
32 2 00 00000	Subprogramme “Protection and protection of the State Border of the Russian Federation”
32 2 01 00000	Main activity “Protection of the State Border, protection of economic and other legal interests on land, rivers and lakes of the Russian Federation”
32 2 02 00000	Main activity “Protection of the State Border, protection of the economic and other legitimate interests of the Russian Federation on the sea routes”
32 2 03 00000	Main activity “Ensuring the implementation of the subprogramme ‘Protection and protection of the State Border of the Russian Federation’”
32 3 00 00000	Subprogramme “Counteraction to legalization (laundering) of proceeds from crime, and financing of terrorism”
32 3 01 00000	Main activity “Strengthening of international cooperation in the field of countering the legalization (laundering) of criminal proceeds and the financing of terrorism and the expansion of information interaction”
32 3 02 00000	Main activity “Strengthening and development of information technology base to counter the legalization (laundering) of proceeds from crime and the financing of terrorism”
32 4 00 00000	Subprogramme “Ensuring the implementation of the state programme of the Russian Federation ‘Ensuring State Security’”
32 4 01 00000	Main activity “Maintenance of management apparatuses”
32 4 02 00000	Main activity “Conducting applied research in the field of national security”
32 4 03 00000	Main activity “Implementation of housing”
32 4 04 00000	Main activity “Content of educational institutions”
32 4 05 00000	Main activity “The content of institutions publishing houses, cultural institutions, sports facilities”
32 4 06 00000	Main activity “The maintenance of health care facilities”
32 4 07 00000	Main activity “The implementation of monthly cash payments to certain categories of citizens”
32 6 00 00000	Subprogramme “Implementation of measures in the field of arrangement of the state border of the Russian Federation”
32 7 00 00000	Subprogramme “Implementation of measures in the field of technical protection of information”

Source: MinFin (2018a), Part III, section 4(1).2.2(1).30, or, alternatively, Appendix 10.1.

Note: Most expenditure items associated with this state programme are secret and do not appear in Roskazna's budget execution reports, except some items related to border protection (subprogramme 32 3 00 00000) and money laundering (subprogramme 32 4 00 00000).

Table 9. State programme “Ensuring the country’s defence capability”

Purpose Code	Description
31 0 00 00000	State programme of the Russian Federation “Ensuring the country’s defence capability”
31 1 00 00000	Subprogramme “Construction and development of the Armed Forces of the Russian Federation”
31 1 01 00000	Main activity “Ensuring the recruitment of the Armed Forces of the Russian Federation”
31 1 02 00000	Main activity “Improving the training system of the Armed Forces of the Russian Federation”
31 1 03 00000	Main activity “Scientific research in the field of defence”
31 1 04 00000	Main activity “Improving the work with personnel of the Armed Forces of the Russian Federation”
31 1 05 00000	Main activity “Improving the system of material and technical support of the Armed Forces of the Russian Federation”
31 1 06 00000	Main activity “Development and maintenance of the infrastructure of the Ministry of Defence of the Russian Federation”
31 1 07 00000	Main activity “Implementation of measures of the State Armaments programme”
31 2 00 00000	Subprogramme “Improving the management system”
31 2 01 00000	Main activity “Provision of communications to the Armed Forces of the Russian Federation”
31 2 02 00000	Main activity “Maintaining readiness of the control system of the Ministry of Defence of the Russian Federation”
31 2 03 00000	Main activity “Maintaining the readiness of the control system of the federal bodies of executive power”
31 3 00 00000	Subprogramme “Improving international activities”
31 3 01 00000	Main activity “Inspection activities”
31 3 02 00000	Main activity “Ensuring military cooperation with foreign countries”
31 3 03 00000	Main activity “Ensuring the development of technical systems for monitoring the implementation of international treaties”
31 4 00 00000	Subprogramme “Ensuring the implementation of the state programme of the Russian Federation ‘Ensuring the country’s defence’”
31 4 01 00000	Main activity “Providing a cash allowance for military personnel and civilian personnel wages, as well as the implementation of their social guarantees”
31 4 02 00000	Main activity “Providing insurance in the Armed Forces of the Russian Federation”
31 4 03 00000	Main activity “Medical support in the Armed Forces of the Russian Federation”
31 4 04 00000	Main activity “Housing of military personnel”
31 4 05 00000	Main activity “Ensuring the activities of educational and preschool educational organizations of the Ministry of Defence of the Russian Federation”
31 5 00 00000	Federal target programme “Creating a base system for the Black Sea Fleet on the territory of the Russian Federation in 2005 - 2020”
31 6 00 00000	Federal Target programme “Industrial utilization of weapons and military equipment for 2011-2015 and for the period up to 2020”
31 7 00 00000	Subprogramme “Industrial disposal of weapons and military equipment”
31 7 01 00000	Main activity “Ensuring the disposal of weapons and military equipment”
31 8 00 00000	Subprogramme “Creating a basing system for the Black Sea Fleet in the Russian Federation”
31 8 01 00000	Main activity “Arrangement of the infrastructure of accommodation of ships of the Navy of the Russian Federation”

Source: MinFin (2018b), Part III, article 42.29, or, alternatively, Appendix 6.

Note: All expenditure items associated with this state programme are secret and do not appear in Roskazna’s budget execution reports.

Table 10. State programme “Development of the defence-industrial complex”

Purpose code	Description
44 0 00 00000	State programme “Development of the defence-industrial complex”
44 1 00 00000	Subprogramme “Stimulation of the development of the military-industrial complex”
44 1 01 00000	Main activity “Stimulation of industrial activity of organizations of the military-industrial complex”
44 1 01 60560	Subsidies to defence industry organizations for reimbursement of interest payments on loans attracted by them for the purposes of implementing (implementing) the state Programme of the Russian Federation “Development of the defence industry complex”, including under state guarantees of the Russian Federation
44 1 01 64670	Subsidies to defence industry organizations to reimburse part of the cost of paying interest on loans received from Russian credit institutions and the state corporation Bank for Development and Foreign Economic Affairs (Vneshekonombank) for the implementation of innovative and investment projects to produce high-tech products
44 1 01 64830	Subsidies to Russian exporters of industrial products for military purposes to reimburse part of the cost of paying interest on loans received from Russian credit institutions and the state corporation “Bank for Development and Foreign Economic Affairs (Vneshekonombank)”
44 1 01 66800	Subsidies to organizations of the military-industrial complex to the executors of the State Defence Order for reimbursement of a part of the costs for paying interest on loans received from Russian credit institutions and the state corporation Bank for Development and Foreign Economic Affairs (Vneshekonombank)
44 1 01 67482	Property contribution of the Russian Federation to the state corporation “Bank for Development and Foreign Economic Affairs (Vneshekonombank)” to compensate for lost revenue on loans issued in support of the production of high-tech civilian and dual-use organizations of the military-industrial complex
44 1 02 00000	Main activity “State support in order to ensure the financial and economic sustainability of organizations of the military-industrial complex”
44 1 02 64210	Subsidies for reimbursement of individual costs of state-owned enterprises of the military-industrial complex
44 1 02 64220	Subsidies to strategic organizations of the military-industrial complex to prevent bankruptcy
44 1 03 00000	Main activity “State support for the development of personnel potential of organizations of the military-industrial complex”
44 1 03 31010	Scholarships for scientists, designers, technologists and other engineering and technical workers of organizations that execute State Defence Orders for outstanding achievements in creating breakthrough technologies and developing modern types of weapons, military and special equipment to ensure the defence of the country and the security of the state
44 1 03 31020	Scholarships for specialists and young (up to 35 years old) employees of organizations that execute State Defence Orders for significant contribution to the creation of breakthrough technologies and the development of modern types of weapons, military and special equipment in the interests of national defence and state security
44 1 03 60990	Subsidies to organizations of the military-industrial complex for the implementation of measures to monitor the staffing of organizations of the military-industrial complex and information and analytical support for work in the field of preservation and development of personnel potential of the military-industrial complex
44 1 03 61000	Subsidies to organizations of the military-industrial complex for the creation and development of a system of advanced training and retraining of workers in the most popular areas of training on co-financing terms
44 1 05 00000	Main activity “Development of application software for organizations of the military-industrial complex”
44 1 05 66801	Subsidies to defence industry organizations for reimbursement of costs associated with high-performance computing, including supercomputer technologies in the interests of creating weapons, military and special equipment
44 1 05 68863	Subsidy to the Federal State Unitary Enterprise “Russian Federal Nuclear Center - All-Russian Research Institute of Experimental Physics” for reimbursement of expenses for the implementation of the project of a mathematical complex in 2017 - 2019
44 2 00 00000	Federal target Programme “Development of the military-industrial complex of the Russian Federation for 2011-2020”
44 3 00 00000	Subprogramme “Import Substitution and Ensuring the Development of the Military-Industrial Complex”
44 3 01 00000	Main activity “Import Substitution of Technological Equipment and Components in the Military-Industrial Complex”
44 3 02 00000	Main activity “Ensuring the development of the military-industrial complex”
44 3 02 67550	Contribution to the authorized capital of the public JSC United Aircraft Corporation, Moscow, with a view to a subsequent contribution to the authorized capital of the public JSC Tupolev, Moscow, to ensure the serial production of certain products
44 4 00 00000	Subprogramme “Development and organization of production of strategic materials for the production of military products”

Purpose code	Description
44 4 01 00000	Main activity "Replacing the lost technologies for the production of strategic materials and their semi-finished products, including imported ones, necessary for the production of priority types of weapons, military and special equipment"
44 4 02 00000	Main activity "Restoration of technologies for the production of strategic materials and their semi-finished products necessary for the production of priority types of weapons, military and special equipment"
44 4 03 00000	Main activity "Creating a regulatory and methodological framework for a unified system for assessing the impact of climatic factors on materials and structural elements of weapons, military and special equipment"
44 4 04 00000	Main activity "Organization of low-tonnage production of strategic, scarce and import-substituting materials, including the modernization and development of objects of scientific and industrial infrastructure"
44 5 00 00000	<i>Subprogramme "Research in the interests of the development of industrial technologies for the production of weapons, military and special equipment"</i>
44 5 01 00000	Main activity "Research in the field of mathematical modelling of the functioning of automated control systems and ensuring their information security"
44 5 02 00000	Main activity "Research in the field of optoelectronics, laser information and power systems"
44 5 03 00000	Main activity "Research in the field of creation of electro-radio products and microsystem technology"
44 5 04 00000	Main activity "Research in the field of weapons, military and special equipment of various types of bases"
44 5 05 00000	Main activity "Research in the field of navigation systems, motion control systems and situation monitoring systems"
44 5 06 00000	Main activity "Research in the field of electronic technologies, devices, complexes of systems of a wide range of frequencies"
44 5 07 00000	Main activity "Research in the field of nuclear weapons and means of protection from the effects of its damaging factors"
44 5 08 00000	Main activity "Research in the field of plasma electrodynamics and electrophysics"
44 5 09 00000	Main activity "Research in the field of technical chemistry"
44 5 10 00000	Main activity "Research in the field of materials with desired properties"
44 5 11 00000	Main activity "Research in the field of development of industrial technologies of medical and biological support of military personnel"
44 5 12 00000	Main activity "Research in the field of physics of the Earth, atmosphere and ocean"
44 6 00 00000	<i>Subprogramme "Liquidation of the consequences of the activities of storage facilities and chemical weapons destruction facilities in the Russian Federation"</i>
44 6 01 00000	Main activity "Creation of production sites to support work on the aftermath of the activities of storage facilities and facilities for the destruction of chemical weapons"
44 6 02 00000	Main activity "Implementation of the complex of liquidation measures at storage facilities and facilities for the destruction of chemical weapons"
44 6 03 00000	Main activity "Ensuring the conduct of international inspections under the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on Their Destruction"
44 7 00 00000	<i>Subprogramme "Development of the technological and production base of organizations of the military-industrial complex"</i>
44 7 01 00000	Main activity "Innovative technological development of the military-industrial complex"
44 7 02 00000	Main activity "Modernization of production capacity of organizations of the military-industrial complex in order to improve the quality and competitiveness of military products"
	<i>Contributions to the authorized capital of:</i>
44 7 02 62570	JSC "Design Bureau of Chemical Automation", Voronezh
44 7 02 62610	JSC "ZVEZDA-REDUKTOR", St. Petersburg
44 7 02 62620	JSC "Krasnoyarsk Machine-Building Plant", Krasnoyarsk
44 7 02 62680	JSC "Research and Production Enterprise 'Istok' named after A.I. Shokin", Fryazino
44 7 02 62700	Public JSC "Micron", Moscow, Zelenograd
44 7 02 62710	JSC "Sozvezdiye' Group", Voronezh
44 7 02 62780	JSC "'Granit-Electron' Group", St. Petersburg
44 7 02 62790	JSC "'Morinformsystema-Agat' Group", Moscow
44 7 02 62800	JSC "'Okeanpribor' Group", St. Petersburg
44 7 02 62880	JSC "Research Institute of Semiconductor Devices", Tomsk
44 7 02 62922	JSC "State Space Research and Production Center named after MV Khrunichev", Moscow

Purpose code	Description
44 7 02 62923	JSC "Scientific Research Institute of Machine Building", Nizhnaya Salda
44 7 02 63060	JSC "Scientific and Production Association 'Radioelektronika' named after V.I. Shimko", Kazan
44 7 02 63190	JSC "Penza Production Association 'Elektropribor'", Penza
44 7 02 63350	JSC "Concern 'Central Research Institute Elektropribor'", Saint-Petersburg
44 7 02 63440	JSC "Corporation 'Fazotron - Radio Engineering Research Institute'", Moscow
44 7 02 63590	JSC "Space Rocket Center 'Progress'", Samara
44 7 02 63600	JSC "Scientific and Production Association of Automatics named after Academician N.A. Semikhatov, Yekaterinburg
44 7 02 63670	JSC "Production Association 'Northern Machine-Building Enterprise'", Severodvinsk
44 7 02 63680	JSC "Technology Center of Shipbuilding and Ship Repair", St. Petersburg
44 7 02 63690	JSC "Ship Repair Center 'Zvyozdochka'", Severodvinsk
44 7 02 63870	JSC "Far East Plant 'Zvezda'", Bolshoy Kamen
44 7 02 64041	JSC "Scientific and Production Association named after S.A. Lavochkin", Khimki
44 7 02 64200	JSC "Scientific and Production Enterprise 'Radiosvyaz'", Krasnoyarsk
44 7 02 65220	JSC "Votkinsk plant", Votkinsk
44 7 02 65230	JSC "Special Design Bureau 'Turbina'", Chelyabinsk
44 7 02 65240	JSC "Federal Research and Production Center 'Titan-Barricades'", Volgograd
44 7 02 65260	JSC "Scientific and Production Corporation 'Uralvagonzavod' named after F.E. Dzerzhinsky", Nizhny Tagil
44 7 02 65370	JSC "State Scientific Research Institute of Machine-Building named after V.V. Bakhirev", Dzerzhinsk
44 7 02 65380	JSC "Federal Research and Production Center 'Altai'", Biysk
44 7 02 65400	JSC "'Marine Submarine Weapon - Gidropribor' Group", St. Petersburg
44 7 02 65420	JSC "Scientific and Production Association 'Aurora' Group", St. Petersburg
44 7 02 65440	JSC "Admiralty Shipyards", St. Petersburg
44 7 02 65450	JSC "Sredne-Nevisky Shipbuilding Plant", St. Petersburg
44 7 02 65550	JSC "Permskiy Plant 'Mashinostroitel'", Perm
44 7 02 65680	JSC "Central Scientific-Research Institute 'Elektron'", St. Petersburg
44 7 02 65720	JSC "15 Central Automobile Repair Plant", Novosibirsk
44 7 02 65730	JSC "514 Aviation Repair Plant", Rzhev
44 7 02 65750	JSC "Khabarovsk Radio Engineering Plant", Khabarovsk
44 7 02 65790	JSC "81 Armor Repair Plant", Armavir
44 7 02 65820	JSC "172 Central Automobile Repair Plant", Voronezh
44 7 02 65860	JSC "360 Aviation Repair Plant", Ryazan
44 7 02 65880	JSC "123 Aviation Repair Plant", Staraya Russa
44 7 02 65890	JSC "121 Aviation Repair Plant", Staryy Gorodok
44 7 02 65930	JSC "Corporation 'Moscow Institute of Thermal Engineering'", Moscow
44 7 02 65980	JSC "State Scientific Research Institute 'Kristall'", Dzerzhinsk
44 7 02 66040	JSC "Research and Production Complex 'Alternativnaya energetics'", Elektrogli
44 7 02 66050	JSC "Avangard", Safonovo
44 7 02 66060	JSC "Main Special Design Bureau 'Prozhektor'", Moscow
44 7 02 66110	Public JSC "Proton-Permskiy Motory", Perm
44 7 02 66160	Public JSC "Shipbuilding Plant 'Severnaya Verf'", St. Petersburg
44 7 02 66170	Public JSC "Amurskiy Shipbuilding Plant", Komsomolsk-on-Amur
44 7 02 66190	JSC "Central Research Institute of Automation and Hydraulics", Moscow
44 7 02 66230	JSC "Bashkir Production Association 'Progress'", Ufa
44 7 02 66310	JSC "Scientific Research Institute of Optoelectronic Instrument Engineering", Sosnovyy Bor
44 7 02 66330	JSC "State Plant 'Pul'sar'", Moscow

Purpose code	Description
44 7 02 66390	Open JSC "Corporation of special-purpose space systems 'Kometa'", Moscow
44 7 02 66430	JSC "Penza Electrotechnical Research Institute", Penza
44 7 02 66440	Public JSC "United Aircraft Corporation", Moscow, with the aim of making capital investments by subsidiary companies
44 7 02 66441	Public JSC "United Aircraft Corporation", Moscow
44 7 02 66450	JSC "Corporation 'Tactical Missile Armament'", Korolev, to make capital investments by subsidiaries
44 7 02 66460	JSC "'Morinformsystema-Agat' Group", Moscow, with the goal of making capital investments by subsidiary economic companies
44 7 02 66510	JSC "Aerospace Defence Group 'Almaz-Antey'", Moscow, with the purpose of making capital investments by subsidiary economic companies
44 7 02 66660	JSC "Corpration 'Tactical Missile Armament'", Korolev
44 7 02 66680	Property contribution of the Russian Federation to state corporations to promote the development, production and export of high-tech industrial products of "Rostech" to make capital investments by organizations whose shares are owned by the corporation
44 7 02 66930	JSC "Research Institute 'Vektor'", St. Petersburg
44 7 02 67040	Public JSC "Proletarskyy Plant", St. Petersburg
44 7 02 67560	JSC "Central Research Radio Engineering Institute named after Academician A.I. Berg", Moscow
44 7 02 67586	JSC "NPO High-Precision Complexes", Moscow
44 7 02 67587	JSC "Scientific and Production Association 'Bazal't'", Moscow
44 7 02 67588	JSC "'Machine building Technologies' Scientific and Production Group", Moscow
44 7 02 67589	Public JSC "Moscow Institute of Electromechanics and Automation", Moscow
44 7 02 67593	JSC "United Shipbuilding Corporation", St. Petersburg
44 7 02 67860	JSC "Corporation 'Strategic Command Centres'", Moscow
44 7 02 68540	Public JSC "ODK-Saturn", Rybinsk
44 7 02 68801	JSC "Research and Development Institute 'Ekran'", Samara
44 7 02 68802	JSC "All-Russian Research and Development Institute 'Gradient'", Rostov-on-Don
44 7 02 68803	JSC "Kaluga Radio Engineering Research Institute", Zhukov
44 7 02 68805	JSC "Radiozavod", Penza
44 7 02 68807	JSC "Serov Mechanical Plant", Serov
44 7 02 68809	JSC "Scientific and Production Association 'SPLAV'", Tula
44 7 02 68812	JSC "Serpukhov Plant 'Metallist'", Serpukhov
44 7 02 68813	JSC "Scientific Research Institute of Electronic Devices", Novosibirsk
44 7 02 68816	JSC "Central Scientific and Research Institute of Precision Machine Building", Klimovsk
44 7 02 68822	JSC "Ufa Instrument-Making Production Association", Ufa
44 7 02 68823	JSC "Ulyanovsk Instrument Engineering Design Bureau", Ulyanovsk
44 7 02 68824	Open JSC "Corporation 'Roskhimzashchita'", Tambov, to make capital investments by subsidiary economic societies
44 7 02 68825	JSC "Russian Helicopters", Moscow
44 7 02 68826	JSC "Shvabe", Moscow
44 7 02 68831	JSC "United Shipbuilding Corporation", St. Petersburg, with the aim of making capital investments by subsidiary companies
44 7 02 68832	JSC "Ramenskoe Instrument-Making Plant", Ramenskoye
44 7 02 68833	JSC "Radiopribor", Kazan
44 7 02 68835	JSC "Scientific Research Institute of Synthetic Fiber with an Experimental Plant", Tver
44 7 02 68842	JSC "Tekhnodinamika", Moscow
44 7 02 68843	JSC "United Engine-Building Corporation", Moscow
44 7 03 00000	Main activity "Creating a domestic electronic component base used in military products"

Source: MinFin (2018a), Appendix 10.1.



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The Stockholm Centre for Eastern European Studies (SCEEUS) at the Swedish Institute of International Affairs (UI) is an independent Centre, funded by the Swedish Government, established in 2021. The Centre conducts policy relevant analysis on Russia and Eastern Europe and serves as a platform and meeting place for national and international discussions and exchanges on Russia and Eastern Europe. Any views expressed in this publication are those of the author.

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