Information for citation:

Komakhin B. N., Prokoshin M. S. *Uchastie sluzhashchikh v obespechenii antikorrupcionno-finansovogo blagopoluchiya gosudarstva* [The Role of Civil Servants in Ensuring the Anti-Corruption and Financial Welfare of the State]. *Vestnik Permskogo Universiteta. Juridicheskie Nauki* – Perm University Herald. Juridical Sciences. 2017. Issue 38. Pp. 446–462. (In Russ.). DOI: 10.17072/1995-4190-2017-38-446-462.

UDC 347.73

DOI: 10.17072/1995-4190-2017-38-446-462

THE ROLE OF CIVIL SERVANTS IN ENSURING THE ANTI-CORRUPTION AND FINANCIAL WELFARE OF THE STATE

B. N. Komakhin

V. Ya. Kikot' Moscow University of the Ministry of Internal Affairs of the Russian Federation
12, Akademika Volgina st., Moscow, 117997, Russia

ORCID: 0000-0003-3500-7061

ResearcherID: I-3662-2017

e-mail: komakhin@yandex.ru

M. S. Prokoshin

Institute of Public Administration and Management of the Russian Presidential Academy
of National Economy and Public Administration
82, prospekt Vernadskogo, Moscow, 125222, Russia

ORCID: 0000-0002-8289-2078

ResearcherID: N-4768-2017

e-mail: maximlawyer@mail.ru

Introduction: the authors analyse the legal regulation of the activities of civil servants and their role in ensuring the anti-corruption and financial welfare of the state as an integral element of its law enforcement function. The paper provides some insights into the status of financial jurisprudence and the issues of legislative regulation of anti-corruption relations. It shows how financial jurisprudence defines the status of public financial management authorities, their employees' competencies and relations with national and international financial legal institutes during their service. An analysis is given for the legal regulation of the activities of state and municipal authorities in ensuring the anti-corruption and financial welfare of the state by counteracting fictions, money laundering, corruption and illusion of legal relations. The role of civil servants is emphasized in counteracting corruption, consolidating and reinforcing the administrative legal regime and law and order. The anti-corruption capabilities of applying financial jurisprudence have been revealed. **Purpose:** to expose the scientifically substantiated process of juridification of finances, which stabilizes, secures, and protects state and municipal civil service focused on counteracting corruption; based on analysing Russian and foreign regulation experience, to identify problems in countering the actual relations of exploiting legal means in the form of fictions, illusion of monetary capital flow through illegal channels, and to identify service relations concerning inappropriate use of funds. **Methods:** formal logic, comparison, analysis, synthesis, correlation, generalisation. **Results:** we have analyzed the solution to the problem of eliminating fictitious illusory flow of monetary capital with the use of financial jurisprudence, which allowed us to reveal several new aspects. The comprehension of those provides better understanding of the regularities of the financial legal process; demonstrates in detail the consequences of financial fictions as means for maintaining corruption in financial relations; makes it possible to determine legislatively the nature of civil servants' actions in using preventive means for anti-corruption purposes. **Conclusions:** the scientific analysis conducted proves that one of the theoretical and practical problems of setbacks in financial rela-

tions is the lack of legal awareness among civil servants, primarily those involved in executing state and municipal budgets. Researchers and law enforcers do not recognize in full the consequences of actions of those civil servants who cripple the anti-corruption and financial welfare of the state by swindling, malpractice and abuse of authority in the budget, taxation, banking, and other areas. These problems stem from the ineffectiveness of the existing provisions and statutes that establish the legal foundations for counteracting corruption in financial flows, from the drawbacks in the system of personal responsibility of civil servants who have taken the path of financial corruption.

Keywords: anti-corruption; welfare; legal relations; legal science;
civil servants; finances; financial competence

Information in Russian

УЧАСТИЕ СЛУЖАЩИХ В ОБЕСПЕЧЕНИИ АНТИКОРРУПЦИОННО-ФИНАНСОВОГО БЛАГОПОЛУЧИЯ ГОСУДАРСТВА

Б. Н. Комахин

Доктор юридических наук,
профессор кафедры оперативно-розыскной деятельности и специальной техники
Московский университет МВД России им. В. Я. Кикотя
117997, Россия, г. Москва, ул. Академика Волгина, 12
ORCID: 0000-0003-3500-7061
ResearcherID: I-3662-2017
e-mail: komakhin@yandex.ru

М. С. Прокошин

Кандидат юридических наук, доцент кафедры правового регулирования экономики и финансов
Институт государственной службы и управления Российской академии народного хозяйства
и государственной службы при Президенте Российской Федерации
125222, Россия, г. Москва, просп. Вернадского, 82
ORCID: 0000-0002-8289-2078
ResearcherID: N-4768-2017
e-mail: maximlawyer@mail.ru

Введение: статья посвящена анализу правового регулирования служебной деятельности служащих, их роли в обеспечении антикоррупционно-финансового благополучия государства как неотъемлемого элемента его правоохранительной функции. Научный интерес статьи связан с пониманием места финансового правоведения, вопросов законодательного упорядочения антикоррупционных отношений. Показано, как в финансовом правоведении закрепляются статус органов государственного управления финансами, компетенции и характер взаимоотношений их служащих с национальными и международными финансово-правовыми институтами в процессе служебной деятельности. Дан анализ правового регулирования деятельности государственной и муниципальной службы по обеспечению антикоррупционно-финансового благополучия государства посредством борьбы с фикциями, отмыванием денежных капиталов, коррупцией и видимостью правовых отношений. Подчеркнута роль служащих в противодействии коррупции, консолидации, укреплении административно-правового режима и правопорядка. Выявлены антикоррупционные возможности использования в этих целях финансового правоведения. **Цель:** раскрыть научно обоснованный процесс юридизации финансов, который стабилизирует, охраняет, защищает государственную и муниципальную служебную деятельность, направленную на противодействие коррупции; выявить на основе анализа российского и зарубежного опыта регулирования проблемы борьбы с фактическими отношениями злоупотребления юридическими средствами в форме фикций, видимости движения денежных капиталов в противозаконном русле, служебные отноше-

ния по поводу нецелевого использования денежных средств. **Методы:** формально-логический, сравнение, анализ, синтез, сопоставление, обобщение. **Результаты:** анализ решения проблемы устранения фиктивного, видимостного движения денежных капиталов с использованием финансового правоправедения, позволивший раскрыть ряд новых аспектов, осмысление которых позволяет глубже познать закономерности финансово-правового процесса, детально представить последствия финансовых фикций как средства поддержки коррупции в финансовых отношениях, в законодательном порядке определить сущность действия служащих по использованию профилактических средств в антикоррупционных целях. **Выводы:** осуществленный научный анализ подтверждает, что одной из теоретико-практических проблем неблагополучия в финансовых отношениях является недостаточный уровень правосознания служащих, прежде всего занятых исполнением государственных и муниципальных бюджетов. Исследователями, правоприменителями не в полной мере осознаны последствия действия тех служащих, которые наносят вред антикоррупционно-финансовому благополучию государства посредством жульничества, злоупотребления служебным положением и полномочиями в бюджетной, налоговой, банковской и иных областях. Эти проблемы являются следствием неэффективности действующих норм и нормативных актов, устанавливающих правовые основы противодействия коррупции на финансовых потоках, недостатков системы персональной ответственности значительной части служащих, вставших на путь финансовых коррупционеров.

Ключевые слова: антикоррупция; благополучие; правоотношения; правоправедение; служащие; финансы; финансовая грамотность

Introduction

The formation of a competitive state governed by the rule of law assumes an evolution of the process of financial juridification, and bringing the status of parties to financial and legal relations – citizens, government bodies, and civil and municipal servants – in line with the current Convention of the Council of Europe [1] and the interests of Russia's anti-corruption and financial welfare. An important role belongs to civil servants who protect the rights, freedoms and legal interests of entities of financial jurisprudence, which is a science of legal management of a state's financial affairs during juridification of the financial system [2].

To clarify the essence of a financial system juridification, analysis of the legal regulation of official activities of civil servants in ensuring the anti-corruption and financial welfare of the state, as an integral element of its law enforcement function, presents theoretical and practical interest. Otherwise, the role of financial law in addressing the issues of legislative regulation of such relations is impossible to understand. Financial jurisprudence and its integral part, financial law, determine the nomenclature of government financial agencies, the competencies of their officials and the relationship

of these officials with financial and legal institutions during their service.

In turn, a scientifically based process of juridification of finance stabilizes, defends, and protects civil and municipal service. Due to this, anti-corruption activities acquire a systemic legal shell in the form of legal relations [3].

At the same time, in practice, one can witness real relations of abuse of legal instruments that often take the form of fictions and emergence of illegal capital movement. Official relations in the intended use of monetary funds may be illegitimate and have no legal basis. This contradicts not only juridification of the financial system, but also the legitimacy and the law enforcement function of the state, the strengthening of which is the responsibility of civil and municipal servants.

Resolving the problem of eliminating the fictitious, apparent capital movement using the financial law has many aspects, which, if comprehended, help understand better the laws of the financial and legal process. For insight into the consequences of financial fictions as means of supporting corruption in financial relations, it is advisable to determine the essence of fictions legislatively based on existing preventive measures in financial jurisprudence. Prevention of fictions

evolving into an all-out semblance of welfare depends largely not only on legal entities, but also on the civil servants employed in financial markets.

Authors who study the phenomenon of fictions agree on one thing – the essence of the definition of a legal fiction is in declaring the existing as non-existing and vice versa. Hence, O.V. Tanimov considers the most correct definition of a legal fiction as a technical and legal technique of developing and implementing the rules of law [8]. It consists in recognizing a non-existing provision as an existing one and vice versa, and it is specially designated for the mechanism of counteracting illegal regulation of public relations.

Other authors also write about fictions in jurisprudence because, in offering a semblance of financial welfare, they seem to fill in a legal vacuum [4].

A research and cognitive problem in setbacks in financial relations is an insufficient level of legal awareness among government officials, primarily those engaged in execution of state and municipal budgets. Researchers, as well as lawmakers and law enforcement agencies have not yet realized the extent and consequences of actions by civil servants that harm the anti-corruption and financial welfare of the state through fraud, abuse of office and authority in the budgetary, taxation, banking, and other areas [5].

All this is probably a consequence of the inefficient existing laws and regulations establishing the legal framework for combating corruption in financial flows [11]. Poor knowledge of legal techniques and responsibilities by a law enforcement officer when applying the rules of law in financial markets, and the shortcomings of the personal punishment system lead to the emergence of new facts of anti-corruption and legal setbacks in financial relations [13].

The “normativistic” theory by Kelzen, a supporter of law in the truest sense of the word (law in “pure” form), who rejected the possibility of using fictions, should not remain unmentioned.

Financial Jurisprudence as a basis for Involving Civil Servants in Ensuring Anti-Corruption and Financial Welfare

In the modern conditions of development of a social state governed by the rule of law based on the 21st century innovations [6], the regulation of financial relations and the entire process of the financial system juridification are acquiring new

features. Financial markets should not evolve without counteracting the corrupt behaviour of civil servants and officials of various ranks under the cover of insignificant innovations in violation of the law and with illegal financial transactions.

Subjects of regulation, including officials and civil servants, can only do what is allowed, whereas for citizens the condition of no prohibition is sufficient. The financial and legal impact on relations governed by financial jurisprudence is conditioned by the law’s role as both a regulator and a coordinator. It is also a stabilizing factor in the development of a financial system along the path of anti-corruption and financial welfare as an instrument of discharging the law enforcement function of the state. Due to financial jurisprudence, which combats a pretence of anti-corruption and financial welfare, the state seems to establish a framework of self-organizing activities of its bodies and civil servants of all entities that regulate the financial system. All efforts are taken to properly allocate tasks among them, prevent them from suppressing the anti-corruption initiatives of owners of financial resources by their actions, and from violating the legitimate interests of citizens and legal entities.

At the same time, self-regulation should help eliminate excessive administrative control of enterprises and promote the activity of participants of the financial system juridification. The shortcomings of the process that creates an appearance of consistent financial regulation, and which is characterized by supervision from above, administrative-command management, and personal enrichment at the expense of public finance rather than at one’s own are evident in the contradictions between the new and the old, the stable and the dynamic, the abstract and the concrete, the general and the special in the behaviour of civil servants called upon to ensure the anti-corruption and financial welfare of the country. A crucial issue is to understand that management of the state’s financial affairs involves contradictions. They exist not only between the goals and the financial instruments of achieving them, but also between separate financial rules of law, for example, in the area of banking law [7], the level of legislative technique of its application, and the legal form and essence of legal relations in domestic and international financial law. All this complicates the development of financial and legal relations, and deforms counteraction

to a semblance of anti-corruption and financial welfare. This is legal consciousness that allows for creating an atmosphere of anti-corruption and financial welfare of the state as a whole.

The condition for a correct understanding of this counteraction is the convergence of financial and legal relations (both internal and external ones) that establish the financial and procedural link, mutual matching, and complementarity between the phases of past and present financial jurisprudence within the national framework, as well as in the development of anti-corruption financial systems in various countries [17].

Convergence, in other words, connectivity, succession, and integration provides a progressive, irreversible, and purposeful change in the process of improving material and ideal objects during the transition from the old to the new, from the simple to the complex, and from the lowest to the highest phase of the process of financial and legal support of market economy relations [20]. Such understanding of the consolidated process of financial development gives grounds for emphasizing in the institute of “financial and legal convergence” the continuity of succession and the emergence of an innovative opening in combating corrupt financial activities. No less important is to draw conclusions: first, on the regular nature of procedural and legal links of administrative and financial relations; second, on their belonging to the ascending line of development of the law enforcement function in the financial area; third, on considering the action of all parts of financial jurisprudence in the interests of the anti-corruption financial welfare of states.

It also deals with the area, in which civil and municipal servants extensively use such legal mechanisms of consolidating financial management as prescriptions, instructions, control, supervision, power of will, subordination, and persuasion and coercion. All these means of influence are managerial and are subject to financial and legal regulation, as well as to financial and strategic planning, subordinated to counteracting the legalization and laundering of proceeds from crime.

The process of formation and management of financial activities in a democratic state (financial jurisprudence) seeks to fill the gaps in government office law, which logically fails to embrace the participation of civil servants in the movement of all

monetary funds in the country. Such a law, which in many respects is void of obligation and personal responsibility of civil servants for ensuring the anti-corruption and financial welfare of the state, combined with liberalization of economic relations, has failed to create conditions to prevent the majority of civil servants from gaining illegal proceeds and investing their funds in advancing criminal activities on a national and international scale [19].

Counteracting the laundering of proceeds from crime, as a false picture of financial welfare, has become a global and priority problem in the doctrine of participation of civil servants in the development of the law enforcement function of the state. Its solution determines how soon the destructive consequences of the corrupt activities of civil servants, which undermine the stability of juridification of the state’s financial system, will be prevented [21].

The Federal Law of 07 August, 2001 No. 115-FZ “On Counteraction to Legalization (Laundering) of Proceeds from Crime and Financing of Terrorism”, which came into force on 01 February, 2002, determines the most common sources of criminal proceeds and identifies the priority tasks for developing forms and methods for prevention thereof.

Legalization (laundering) of proceeds from crime is characterized by the following signs: committing actions with criminal intents and proceeds aimed at creating a false legal picture, i.e., a kind of legitimacy, in particular, in the possession, use or disposal of such proceeds; concealing the traces of origin of criminal proceeds of persons gaining illegal income; initiating the process of money laundering; creating an atmosphere of fictitiousness of profit gaining, and evading taxation [12], in particular, through offshore schemes. Money laundering is also characterized by creating convenient and prompt access to money received from illegal sources, and ensuring conditions for safe investment in illegal business. Hence, the point in issue is legalization (laundering) of proceeds from crime as a deliberate misrepresentation of information about the true source and owner of the rights to acquired financial assets and capital. Their introduction in legal financial turnover to conceal the fact of their illegal acquisition and ensuring their free disposal is criminally punishable.

The main financial and legal factors affecting the scale of legalization (laundering) of criminal income of officials and civil servants is the high level of corruption in executive and judicial bodies, and in the banking system [9]. The literature indicates the presence in legislative bodies of officials and civil servants who are directly interested in degrading the quality of how the state counteracts the pretence of anti-corruption and financial welfare [10]. All this reduces not only the quality of executing federal laws (“On Counteraction to Legalization (Laundering) of Proceeds from Crime and Financing of Terrorism”, “On Banks and Banking”, “On the Securities Market”, and others), but also the efficiency of implementing the experience of other countries.

For example, in Switzerland, certain functions of countering laundering of proceeds from crime are discharged, along with government agencies, by self-regulatory organizations that, though being NGOs, are authorized by the Swiss government to monitor the implementation of measures aimed at countering money laundering by some categories of civil servants and financial intermediaries. Self-regulatory organizations and their employees are called upon to monitor and ensure compliance with financial and legal obligations and due diligence in the area concerned. Failure to comply with the above measures may lead to imposition of a penalty on such self-regulatory organization or revocation of its license [22].

In Russia, one of the forms of interaction between law enforcement and other government bodies was the submission by the Federal Financial Monitoring Service (Rosfinmonitoring), after analysis, of information from reporting entities about operations (transactions) which are more likely to be aimed at legalizing criminal proceeds. After submission of such information to the Prosecutor General’s Office, the Ministry of Internal Affairs of the Russian Federation and the Federal Security Service of the Russian Federation, it was often possible to solve a crime prior to legalization.

Along with the above measures, the Federal Law “On Corruption Prevention” introduced elements of novelty in the definition of conflict of interest of government officials.

Henceforth, a conflict of interest shall be deemed a situation related to the influence of personal interest of a civil or municipal servant on his/her proper performance of not only official duties (i.e., in a certain position), but also general official ones. However, note that, according to the Federal Law of 25 December, 2008 No. 280-FZ “On Amendments to Certain Legislative Acts of the Russian Federation due to the Ratification of the United Nations Anti-Corruption Convention of 31 October 2003 and the Criminal Law Convention on Corruption of 27 January 1999, and Adoption of the Federal Law “On Corruption Prevention”, the official responsibilities established by Articles 18 and 20 of the Federal Law “On the Civil Service in the Russian Federation” extend to law enforcement officers, prosecutors, employees of customs authorities, drug control agencies, and servicemen.

Another novelty of the Law stems from the fact that the personal interest of a civil and municipal servant can be not only direct, but also indirect. An indirect personal interest means creating a real opportunity of gaining income rather than personal, direct profit gained by a servant. This is the essence of this evaluation category.

Of course, a novelty of the Law is extending a conflict of interest settlement institute to all kinds of civil service, including law enforcement and military service.

A conflict of interest can hardly be considered exactly an official dispute because it occurs not owing to the establishment or application of working conditions, but rather due to the presence or absence of personal interest of a civil servant. However, the decision made by resolving a conflict of interest may be appealed to the commission for official disputes or to court. In this case, it is an individual official dispute over settlement of a conflict of interest.

The concept of “personal interest” in the Federal Law “On Corruption Prevention” has also undergone changes as compared to those in civil and municipal service laws.

First, the legislator excluded the reference to unjust enrichment in the definition of “personal interest”. The use of the civil term “unjust enrichment” in the law on civil and municipal service is

being reasonably criticized because a government official, by virtue of his legal status, cannot be a participant of civil turnover. In this regard, applying civil norms to relations governed by the law on civil service is unjustified.

Second, instead of a general reference to the natural form of receiving income and proceeds in the form of material benefit, the legislator has detailed this relationship, having stressed that it could be about obtaining valuables, other property or services of property nature, or other property rights. When determining the property nature of services and the above rights, the enforcer should adhere to the civil and tax legislation of the Russian Federation.

Third, the legislator, in contrast to the laws on civil and municipal service, refused to refer to other persons who can receive income in the event of abuse of office by a civil or municipal servant. Note that the reference to “citizens or organizations with whom a civil servant is bound by financial or other obligations” was reasonably criticized for excessive vagueness because any civil (municipal) servant, as a member of civil society participating in management of the state’s financial affairs, is naturally bound by various obligations with many different institutions and organizations.

The concept of “third parties” used in the Law can be understood in different ways: it can mean any citizens, organizations, institutions, etc. Based on the literal interpretation of this provision, personal interest involving the conflict of interest can be recognized as such actions by a government official, which entail gaining profit by public authorities or other government agencies. They are undoubtedly third parties in relation to a civil or municipal servant, and the term “third parties” used in the Federal Law should be refined and explained.

Domestic legislation has examples of linking a conflict of interest not only with material but also with other benefits. Thus, the Regulation on the establishment of measures to prevent conflict of interest in the savings and mortgage system of housing provision for servicemen¹ has such con-

cepts as “material gain” (economic benefit in specie or kind that can be estimated and determined as income pursuant to the tax legislation of the Russian Federation); “personal benefit” (benefit other than material gain expressed in that a person achieves obvious personal goals, even though such benefit does not lead to material gain). At the same time, promotion and acknowledgement are not interpreted as personal benefit.

Similar provisions are found in the Regulation on the establishment of measures preventing conflict of interest regarding officials of federal executive bodies involved in regulation, monitoring and supervision in compulsory pension insurance, officials of the Pension Fund of the Russian Federation and members of the Public Council for Investment of Pension Savings approved by the Decree of the Government of the Russian Federation of 02 March 2006 No. 113 “On Approval of the Regulation on Establishment of Measures to Prevent Conflict of Interest Regarding Officials of Federal Executive Bodies Involved in Regulation, Monitoring and Supervision in Compulsory Pension Insurance, Officials of the Pension Fund of the Russian Federation and Members of the Public Council on Investment of Pension Savings”.

Development of Legislation on Civil Servants’ Activities in Ensuring Welfare: Anti-Corruption and Financial Aspects

According to the Federal Law “On Corruption Prevention”, a civil or municipal servant shall notify the representative of an employer, the prosecutor’s office or other public authorities of all cases when any persons apply to him with the aim of inducing him to commit a corruption offense (Article 9).

The official responsibility of a civil or municipal servant is to notify of the fact of inducing to commit a corruption offense, except for those cases when this fact is being or has been verified.

¹ Decree of the Government of the Russian Federation of 07 November 2005 No. 656 “On Approval of the Regulation on

the Establishment of Measures Preventing a Conflict of Interest in the Savings and Mortgage System of Housing Provision for Servicemen”. *Collection of legislation of the Russian Federation*. 2005. No. 46. Art. 4672.

A civil or municipal servant's failure to fulfil this official responsibility shall be deemed to be an offense entailing the dismissal of the employee from civil or municipal service or bringing him to other kinds of liability pursuant to the law of the Russian Federation.

A civil or municipal servant who has notified the representative of an employer, the prosecutor's office or other competent authorities about the following: facts of inducing him to commit a corruption offense; facts of other civil or municipal servants committing a corruption offense; failure to submit data or submission of knowingly false or incomplete data on income, property and liabilities of property nature, shall be protected by the state under the law of the Russian Federation.

The procedure of notifying an employer's representative on the facts of inducing a civil or municipal servant to commit a corruption offense; the list of information contained in the notifications; the arrangement of verification of this information and the procedure of registration of notifications shall be determined by an employer's representative.

As in other articles of the Federal Law "On Corruption Prevention", Article 9 frequently refers to the term "corruption offense". However, it has no specific and legal interpretation.

The Law, however, has the definition of the term "corruption", which contains a list of corruption offenses. The scope of the concept "corruption" includes abuse of office, bribery, receiving a bribe, abuse of authority, commercial bribery, other abuse of office by an individual contrary to the legitimate interests of the community and the state for the purpose of obtaining benefits in the form of money, valuables, other property or services of a property nature for himself or for third parties, or unlawful provision of such benefit to a specified person by other individuals, and committing the above acts on behalf of or for the benefit of a legal entity.

The functions of a civil or municipal servant referred to directly in the Law are his official duties and an integral part of the legal status of a government official. Performance or improper perfor-

mance of these duties constitutes a disciplinary offense and entails the imposing of disciplinary liability on the person at fault.

According to Article 57 of the Federal Law of 27 July 2004 No. 79-FZ (as amended on 14 February 2010) "On the Civil Service in the Russian Federation"¹, for committing a disciplinary offense, i. e., a civil servant's failure to perform or improper performance through his fault of duties assigned to him, the representative of an employer has the right to apply disciplinary sanctions in the form of a reproof, a reprimand, a notice about professional impropriety, release from the civil service position held, and dismissal from civil service on the grounds set forth in this Law.

The disciplinary liability of municipal employees is governed by the Labour Code of the Russian Federation. According to Article 192 of the Labour Code of the Russian Federation, for committing a disciplinary offense, i. e., for an employee's failure to perform or improper performance through his fault of his official duties, an employer has the right to apply the following disciplinary sanctions: a reproof, a reprimand, and dismissal on reasonable grounds.

Therefore, there is a rule of law which provides for the possibility of dismissal of a civil or municipal servant for failure to report on the fact of inducing him to commit a corruption offense. All this fully complies with the concept of dismissal established in the theory and practice of administrative law as a special measure of disciplinary punishment. At the same time, it is necessary to take into account that, according to the Decree of the Government of the Russian Federation of 16 April 2003 No. 225 (as amended on 19 May 2008) "On Employment Record Books" (together with the "Rules for maintaining and keeping employment record books, production of employment record book forms and providing them to employers"), upon termination of the employment contract on special grounds provided for by federal laws, a record of dismissal (termination of the employment contract) shall be entered in the employment record book

¹ Official Gazette of the Russian Federation. 2004. Art. 3215; 2010. No. 7. Art. 704.

with reference to a relevant article and clause of this federal law. Accordingly, in this case, an entry shall be made in the employment record book with reference to part 4 Article 9 of the Federal Law “On Corruption Prevention”.

Since violating the obligation to notify of facts of corrupt behaviour is a disciplinary offense, it is necessary to observe the rules of applying disciplinary sanctions (including dismissal) when imposing them. The above provisions regarding municipal employees are stipulated in Article 193 of the Labour Code of the Russian Federation. As regards civil servants, these provisions are set forth in Article 58 of the Federal Law “On Civil Service in the Russian Federation”.

According to Article 193 of the Labour Code of the Russian Federation, prior to applying a disciplinary sanction, an employer shall request a written explanation from the employee. If within two business days the employee shall fail to submit the explanation, a relevant report shall be drawn up.

A disciplinary sanction is applied within one month from the date on which an offense was found without regard to the period of the employee’s absence on sick leave, his/her vacation, and the time needed for considering the opinion of the employees’ representative body. In addition, a disciplinary sanction cannot be applied later than six months from the date of committing an offense.

Such measures as avoiding conflict situations and prevention of conflict of interest in the civil service, especially due to the implementation of the Federal Law of 25 December 2008 No. 273-FZ “On Corruption Prevention”, play a significant role in ensuring anti-corruption welfare, and, of course, are deemed justified. In the future, successful resolution of conflict situations can be facilitated by securing an inventory of situations that form an anti-corruption and financial ill-being of government entities as a potential conflict of interest caused by opposition to Russian law enforcement agencies and abuse of office by officials in the form of money laundering. Such an inventory should be approved by the Decree of the President of the Russian Federation, and regarding employees of government entities of the Russian Federation and mu-

nicipalities, by appropriate regulations. In the Decree, Parts 4 and 5 of Article 11 of the Federal Law “On Corruption Prevention” with reference to common ways of resolving a conflict of interest in civil service may be subject to a more refined definition.

Of course, the methods outlined herein for achieving anti-corruption and financial welfare are not exhaustive. The goals of preventing conflict of interest in financial and official activities can also be achieved in other ways. In particular, this can be done by preventing access of certain categories of employees (having no right of access) to proprietary information about financial resources; strengthening control over civil servants’ performance of their duty to counteract financial and legal nihilism, with consequential occurrence of conflict of interest; establishing a collegial procedure of making decisions on conflicts arising from money laundering, etc.

In our opinion, the procedure of refusal from a benefit that was the cause of conflict of interest should be defined in detail in the law. The process of disqualification (self-withdrawal) of a civil servant also requires a detailed clarification. The concept of disqualification (self-withdrawal) has not been used in the Russian law on civil service in the past.

In general, developing a concept of a legal framework for anti-corruption behaviour of civil and municipal employees seems expedient in the process of modernizing the management of the state’s financial affairs. The legal framework and setting its goals, i.e., ensuring anti-corruption management, are dictated by the need to develop the concept of overcoming abuses of legal fictions as an instrument of money laundering.

At the same time, in the concept of counteracting a semblance of anti-corruption and financial welfare, legal support for promoting anti-corruption official activities includes crucial elements from the practice of overcoming conflict of interests on financial grounds.

The theory and practice of participation of civil servants in management of the state’s financial affairs encompass, along with accessibility of the service, also professional official activities in protecting

the financial interests of citizens, including eliminating conflict of monetary interests of persons involved in civil (municipal) service, and other elements of the administrative and legal concept of anti-corruption development of services and employees. This theoretical and practical concept focuses the attention of government bodies, officials and employees not only on the appropriateness, usefulness and significance of their work, but primarily on the extensive use of the law in the interests of creating the framework for the anti-corruption and financial welfare of Russia – an integral element of its law enforcement function.

An imperative part of this administrative and legal framework is developing an anti-corruption strategy for civil (municipal) services acting as a certain perspective in the behaviour of persons holding civil service positions aimed at preventing corruption offenses. The need for legally established rules in the form of bans, restrictions and requirements is obvious. Observance of such rules predetermines the formation of consistent anti-corruption behaviour of employees who oppose deceit and fraud giving a semblance of anti-corruption and financial welfare.

An efficient measure can be submitting appeals and other information on the need of closer attention from officials and civil servants to the problem of legalization of proceeds from crime in the media, including the electronic ones. Civil servants will have to hold sensitization campaigns among the public to make it aware of the threat of possible adverse consequences of financial offenses (financing of terrorist acts, strengthening of organized crime, corruption in finance, etc.).

Consideration should be given to the fact that counteracting anti-corruption and financial welfare is associated not only with civil servants violating the financial discipline, but also with shortcomings in the activities of management, non-government commercial corporations and public organizations [14], as well as with the resolution of emerging financial disputes between citizens, government (municipal) bodies, and entrepreneurs. Regulations in these areas are far from ideal. One can provide many examples of this. They include the inefficiency of a citizen's right to file a complaint, and the duty of a relevant body (official) to carefully examine the applicant's arguments, take measures and respond in time. Other examples are also non-compliance of an entrepreneur

with the obligation to provide the local administration with relevant documentation, and of the latter to register the enterprise and violate the procedure of licensing a specific kind of commercial activity, and so forth.

Since material financial and legal regulations providing for bans and restrictions on an illegal activity (actions) of employees are still inefficient, the responsibility for managerial and financial sanctions imposed for offenses and illegitimate expansion of the competence of budgetary organizations is increasing.

It is a grim fact that all these offenses occur in a situation when financial and protective (law enforcement) regulations are establishing binding rules of conduct, and prohibitions and restrictions on illegal financial actions. Thus, for this purpose, the regulations are aimed at using these legal instruments for notifying of commencement of activities, registration, licensing procedures, determining the options for likely behaviour of individuals and legal entities, and entering into financial and management contracts that encourage incentives for revealing facts of semblance of so-called "legitimate" financial and budgetary actions.

At the same time, academic and law enforcement support for the activities of employees, as parties to financial relations operating in this area, cannot be considered satisfactory, especially during a crisis [14]. Many of them still do not have strong skills in financial accounting, business planning, marketing, and financial analysis. Russia is still experiencing the consequences of the development of federal and regional monetary market support programs in the turbulent 1990s, when privatization took place without account of the real return on the funds and resources received. This provoked misplaced dependency among participants of financial and market relations.

The host of obstacles along the way to civilized development of the financial market calls for seeking innovative approaches to resolve the emerging problems of preventing financial welfare, especially in terms of forming an efficient concept of financial security and, in general, public support for effective law enforcement mechanisms.

Civil servants, in line with their competencies, should lend their support in developing wholesale interregional markets, fairs, and exhibitions. Civil servants should assist in investigating domestic and foreign monetary capital market opportunities;

receiving informational, marketing, and consultancy services; and in boosting Russia's foreign trade policy in the real estate markets.

The financial and legal development of relations in counteracting financial welfare and proceeds from crime, as a consequence of a civilized market needs, shall involve many legal instruments, starting from innovating the legal status of financial government bodies and through to innovations in the activities of individual financial employees. Employees involved in implementing reasonable tax administration, establishing effective customs duties, licensing certain kinds of economic activity, and regulating prices governed by the antimonopoly law deserve universal support.

Improving the Financial Competence of Civil Servants as a Means of Effective Management of the Anti-Corruption Activities of the State

Civil servants who improve their financial competence deserve all-round support. This helps in participating professionally in rational tax management, establishing effective customs duties, licensing separate kinds of business, regulating prices within the framework of the antimonopoly legislation, and so forth.

The problem of financial competence of civil servants – the pivotal point of anti-corruption management of state affairs – embraces with its means all the aspects of the economic, political, cultural and judicial life of the state and society. Along with the achievements in the theory of jurisprudence and administration, the solution of this problem rests on academic knowledge belonging to different branches, including the financial and judicial system [23].

Hence, financial competence, as an institute for involving civil servants in governance of society, is a practical and intellectual activity encompassing the system of state and municipal management of finances built around scientific management principles. Such cognition embraces civil service law, financial management, and the anti-corruption policy subordinated to implementing judicial tools of development of budget, taxation, banking and other governmental relations under conditions of law and order.

Anti-corruption and financial competence is a collective concept because it can include political means for counteracting corruption, organisational, statistical and analytical relations, and information

about the financial activities of civil servants as entities of a civil society and the state. They also include many ministries, departments, state and municipal administrations, and those that do not belong to the executive authority, for instance, agencies of various representative and judicial bodies. This information, with its analytical indicators, shows how finances and the individual are protected. It also shows how the Constitution-guaranteed financial rights and liberties of man and citizen, and the freedom of transfer of funds and support of competition are protected. This includes the legal support of forms of ownership and the freedom of economic activity, and financial order and security. Effective involvement in ensuring the anti-corruption and financial welfare of the state is the chief objective of financial competence of civil servants and their administrative specialty. Hence, the inalienable means of achieving this objective is ensuring manageability and administrative order.

Hence, the financial competence of civil servants and the administrative specialty have a scientific substantiation. On the one hand, this implies mastering the anti-corruption tools of state (municipal) financial management. On the other hand, these are the things that relate directly to activities in the finance area based on a body of legal sciences that are developing a relatively young branch of social sciences – financial jurisprudence. Financial jurisprudence is the instrument that investigates the qualitative features of the essence of financial management in terms of the anti-corruption welfare of the state. This analytical body of knowledge embraces the areas of implementing anti-corruption financial and managerial innovations, establishing the financial and legal foundations of a single market, tax administration, etc.

Anti-corruption and financial competence, being part of financial jurisprudence, is focused on meeting the interests of citizens and all entities in establishing the legal foundations of a single market of money capital. Basically, this is about the legal administration of the financial affairs of a state, which has become the foundation of its welfare. This is the foundation of maintaining public authority finances; ensuring the complex of basic rights, liberties and duties of man and citizen; determining the structure of the consolidating and legal system of state and municipal financial management. Financial competence is the condition that predetermines the essence and content of anti-corruption

institutes of financial legislation branches, and their development trends. Therefore, financial management consolidation should demonstrate the qualities of harmony, national and international experience, as well as clarity, definitiveness and totality. The lack of any of these jurisprudence features can have an adverse effect on the level of financial competence of civil servants, and on the functioning of public authority; can result in contradictions and a conflict of financial interests (private, private-corporate, and public ones) on the path to anti-corruption and financial welfare of the state.

Inaccordant manifestations of corruption in public financial management, due to dissonance and conflict of interests, are an adverse prerequisite of lacunas in financial jurisprudence. The institutes of authority in different states, in conflict with one another, regardless of the international financial and legal theory and practice, all too often adopt scientifically unsubstantiated and corruption-laden financial acts. They use statutory lacunas to reinforce their illegal positions in the financial system, including fraud, and financial and economic sanctions, including those owing to imbalances in the checks and balances in national and international financial and legal relations [15, 16].

Apparently, this is about the financial and legal accord of statutory acts of all administration agencies during further juridification of the financial systems of various states.

Characteristically, reviewing the process of formation and development of the financial system according to national legislation in the scientific literature does not always demonstrate the belonging of the financial competence of civil servants of an individual state to the international organisation of financial and legal support of the market economy. At the same time, the financial system, being a core social institute, has a conclusive significance for developing financial competence and the science of international financial law as a whole. These issues have been investigated in detail by Luigi Zingales by example of the USA [23].

In contrast to national financial law, “financial juridification” science also explores financial systems, which are formed and developed in the financial institutes of international financial law. They represent definite, specific consensus-legal financial relations for forming and using monetary funds required for the social and economic development

of a state. Financial jurisprudence thus reveals the consensus-legal lacuna in knowledge of finances, including financial management specialties.

In application to ensuring financial competence, with account of the consolidating management of finances of various states, the lacuna altogether can be eliminated by employing the institutes of its development in financial jurisprudence.

Let us take, for example, the issue of defining the limits of governmental activities in the finance and administration area, which requires a clear (including a legislative) distinction of two concepts: state intervention into the “finance and economy area” and “state governance of finance and economic relations”. In theory and in practice, these concepts are fused, providing some American investigators with the grounds to claim: as of today, illegal corruption is practically non-existent – everything is done in strict compliance with the law [18]. Governmental non-interference with the state of affairs in financial markets and in the economy as a whole, in the classical sense, does not imply “withdrawal of the state from finances and the economy” (in the vulgar sense), but rather a lack of illegal forms of state governance that destabilise the financial and economic systems. In addition, it does not imply the lack of a thought-out and effective macro regulation of money capital and the economy. On the contrary, the assumption is to streamline and flexibly change the methods and forms of governmental influence on the finances and economy of different countries to maintain an adequate financial and legal order in the form of universal financial competence, which is the core of financial jurisprudence.

The document “On development of a program of financial competence in the EurAsEC member states”, adopted in December 2012, is particularly interesting. The document adoption was preceded by an analysis of the state of financial competence in various states, payment balances and the change in the international reserve assets of the member states.

June 6, 2012 was the day of examining the state and level of development of the currency markets in the EurAsEC member states. This was supported by the release of the Memorandum on Mutual Understanding and Cooperation between the Secretariat of the EurAsEC Integration Committee and the Eurasian Development Bank (24 September 2009).

Next. The practice of the countries of the Eurasian Economic Community is also indicative of the benefit of developing the institute of universal financial competence and the tenets of financial jurisprudence science. Special acts on this issue also exist in such market economy countries as the USA, France, Germany, Switzerland, Italy, Spain, and others.

An ideal of understanding finances and ensuring the anti-corruption and financial competence of civil servants is a financial legislation system that would be balanced and consolidated on the levels of management. It would set forth the rights and duties of financial relations entities, and clearly define the relationship and legal force of financial statutory acts at different levels. The financial competence system should have a single conceptual body, whose high quality would assume consistent application of the financial legislation and no ambiguity.

The anti-corruption and financial competence, being an important means of learning managerial specialties by civil servants, has its peculiarities as compared to other jurisprudence areas. These peculiarities are as follows: high level of interest to financial and legal support of manageability during competitive development of the state's financial system; ensuring low resource intensity and the required effectiveness of financial management measures; extending the communication capacity of financial information management channels and increasing the prospect of its all-round protection from false interpretation and corruption in general. The knowledge of the basics of financing economy branches, culture, and management in the financial and jurisprudential aspect opens the path to maintaining the material labour incentives for the staff of financial agencies, and improving the anti-corruption performance of the managerial apparatus.

Civil servants' knowledge of the basics of financial competence within the jurisprudence framework allows for wide application of financial and legal information on counteracting corruption. By recording the performance of financial activities of state administration and local self-government bodies, a finance-competent civil servant becomes an actual assistant of the authorities in exposing corruption and typical drawbacks in counteracting it, and taking timely action to eliminate them to reinforce the anti-corruption condition of manageability, and law and order in the area of finances.

By leveraging such a practice of using financial knowledge, it is necessary to foster the practice (including European models) of commencing actions against administrative dereliction by violators of financial discipline and corrupt officials. The efforts of scientists who point to the necessity of predicting the consequences of adopting legal financial statutory acts for the purposes of strategic planning are worthy of encouragement. Often life itself proves the deficiency of a statutory act unbacked by monetary funds, and its rejection by the people, public and society owing to its poor scientific and strategic elaboration. Usually, people are more informed about minor financial improprieties and know less about decisions that establish new responsibilities for ensuring strategic planning of finances and using them effectively in the interest of the anti-corruption and financial welfare of the state.

To eliminate this drawback, it would be practical to consolidate the fiscal control function of representative authorities, including parliamentary hearings, deputy inquiries, receiving feedback on execution of budgets, and on implementing governmental and municipal decisions on counteracting corruption. Presently, the public lacks information on parliamentary oversight and about focused efforts of civil servants in the financial anti-corruption area.

Discussions in the form of a dialog, consultations, and debates are equally focused on stimulating financial competence; enhancing the meaning, content, and prospects of the anti-corruption legislation, and extending the competitiveness and partnership of monetary capital owners.

The legislative, executive, judicial and other agencies with a direct relation to state finances can contribute to improving the financial competence and culture in general by legal education of staff, and formation in the public of financial awareness with the participation of all management entities to ensure the anti-corruption and financial welfare of the state with better effect.

Conclusions and proposals

The analysis conducted allows for drawing the justifiable conclusion that a interdisciplinary system, which is the anti-corruption and financial welfare of the state, is based on jurisprudence. It reflects the public legal and, to some extent, the private legal aspirations of the people in the financial

area to a rapprochement and unification of the financial and juridical foundations of a single market, which will be the result of qualitative transformations of legal arrangements in this area of social relations.

The generalised theoretical and practical experience of financial jurisprudence is based on convergence, i.e., integration of the legal regulation of relations in the financial market in the past and in the present at different stages of counteracting corruption. It is fair to say that the inadequate development of financial jurisprudence in the new market conditions offers huge opportunities for the administrative and financial impact of the state and its agencies on the process of raising the level of its anti-corruption and financial welfare.

However, the state and the private ownership financial sectors of the economy, instead of cracking down on corruption by mutual support, cooperation and consolidation of employees working in these sectors, have often resorted to a command and authoritative style of management, admitting lack of supervision, and thus enfeebling the anticorruption and financial welfare. At the same time, the science of financial jurisprudence, and such public judicial institutes as the financial, administrative and other branches of jurisprudence, must be based on legal regulation. Its principles should be the civil duty of each finance owner to comply with governmental orders, submit to governmental financial discipline, and to maintain the financial legal order established by the state and the international law.

Presently, juridification of the state's financial affairs is not only the right of the entities of financial relations to participate in the management of financial instruments, but also the duty to accelerate the process of counteracting corruption in the financial system, the violation of the legal essence of which has become such a common phenomenon that the state anticorruption and financial security has been given top priority among global community affairs.

The legal regulation of financial relations based on applying international, national, regional and municipal law should ensure universal welfare by developing the governmental and financial legal regulation of the market of monetary capital.

Having considered the quality of juridification of market relations in the area of finance, it would be practical to distinguish the ever growing need of the civil society in a radical renovation of the

mechanism of regulating anticorruption and financial relations, and in overcoming the lag in the development of the theory and practice of its analysis using financial juridification science.

As the investigation into the causes has shown, manageability in the area of anti-corruption and financial welfare in many regions has been distorted; corruption has undermined the financial base of the social sphere; wasteful administrative structures have emerged; the common interests of civil servants, local elites, oligarchs, and of the finance and economy shadow sectors have become a fetish.

The objectively increased capabilities of financial jurisprudence for ensuring anti-corruption welfare have been realised yet but little. Many entrepreneurs among the financially active part of the public are still oriented to paternalism, and corruption of civil officials. Due to this, the market infrastructure and the competitive environment are substituted with a model of a territorial-administrative organisation of an autarky kind. All these and other trends stress the growing need in objectifying the anti-corruption judicial foundations of the financial system with the interests of public welfare, single market welfare and global financial law and order. The theoretical and national economy significance of a scientific breakthrough to a new quality of budget administration, entrepreneurship, and international legal relations in the domain of anti-corruption financial welfare of the public has become evident.

Based on the methodology of anti-corruption financial management, objectification and the subjective factor of shaping the basics of the financial jurisprudence process, the key prerequisites of emergence of a new quality of systemic legal relations included in financial jurisprudence are appearing. They are as follows:

- a scientifically substantiated reallocation of financial flows, intensification of industry branch and regional competition, effective interaction of entities of anti-corruption and financial legal relations in the Russian market and with neighbouring countries and beyond;

- the comprehension of a new quality of functioning of the financial system as its juridification-based capability to pre-emptively work out anti-corruption strategic points of reference, identify and use efficiently new factors of improving the public utility of financial legal relations of a single

market and tax administration in the interest of state welfare;

– innovative technologies in financial management with account of legal imperatives in the development of relations in finance, called upon to open new perspectives in the effective use of the new model of participation of civil servants in ensuring the anti-corruption and financial welfare of the state and its citizens.

In pursuing these aims, the following actions should be analysed in more detail: making effective decisions on new anti-corruption forms of appropriation of financial resources (sale, lease, trust management, and so forth), and on development and implementation of investment projects; management of a portfolio of financial projects, and the rationality and fictions in the financial and legal status of legal entities.

The technologisation of legal incentives in anti-corruption and financial activities, the incentives and legal approach to the theory and practice of governing these relations in the area of financial welfare in Russia are justified, and have become vital, especially in market conditions that stimulate the development of the financial jurisprudence science.

Distinguished essentially are the forms of manifestation of legal incentives, viz. legal rights, legal interests, financial benefits, and incentives. There is also a call for an in-depth analysis and exposition of the distinctions of financial and legal incentives from economic, political, socio-cultural, organisational administrative and other relations between agencies and organisations, and their staff employed in the area of juridification of anti-corruption and financial welfare.

It is especially vital to stress the action of legal incentives in financial proceedings. It is necessary to transform the system of legal and informational instruments of ensuring a single market and tax administration into a kind of development mechanism by improving the anti-corruption legal incentives in the financial relations between the employees of different administration units. In this regard, the organisational legal and financial individual priorities within the system of legal incentives deserve special consideration.

The critical measures of such incentives are as follows: shaping stimulating conditions for civil servants; creating a favourable anti-corruption and

financial climate; setting up conditions for the utmost utilisation of the labour potential of employees, and so forth.

It should be taken into account that, apart from positive incentives, there are also negative ones that are imposed by financial and legal restrictions during their action. Only a theoretically proven methodology of legal support for financial affairs in the interest of state welfare, and analysis of market transformations of financial relations unswervingly bolster the anti-corruption activity of all financial jurisprudence entities, and primarily, the active involvement of civil servants in managing the financial affairs of society, the state and local self-administration. The democratism of the financial system juridification incites civil servants to reject totalitarianism, and to increase the personal responsibility of financial jurisprudence entities for their socially significant actions in the finance and capital markets. The financial jurisprudence basics of juridification of both objects of a single market, and entities of anti-corruption and financial relations have a dramatic effect on the current state of the considered above financial transformations.

The concept of systemic anti-corruption of finances, which has acquired global significance, is conditioned by institutionalising the responsibility of civil servants for free movement of financial resources and for establishing the legal foundations of a single market. This extends the process of humanisation of the financial jurisprudence science, which embraces practically all areas of responsibility of civil servants to ensure the anti-corruption and financial welfare of the state, starting from reforming, modernisation and ending with modelling, restructuring (re-engineering) and optimising civil service as a subject of jurisprudence. Along with this, anti-corruption legal analysis embraces the area of establishing social justice in all relations of civil servants with other entities that regulate financial legal relations.

State administration and municipal administration agencies, and their employees, by entering into civil and legal financial relations to counteract corruption, as their performance is showing, should not only refrain from violating the rights of those being governed by their actions, but promote the implementation of their rights and legal interests during the process of ensuring the anti-corruption and financial welfare of the state.

References

1. *Abashidze A. Kh. Natsional'nye i mezhdunarodnye metody v bor'be protiv korruptsii* [National and International Techniques in the Fight Against Corruption]. *Yurist-mezhdunarodnik* – International Lawyer. 2007. Issue 2. Pp. 2–10. (In Russ.).
2. *Adizes I. Upravlenie zhiznennym tsiklom korporatsii* [Managing Corporate Lifecycles]. 2015. 512 p. (In Russ.).
3. *Aristov E. V. Sotsial'noe gosudarstvo v konstitutsionnom prave: k voprosu o diskussii otnositel'no ponyatiya* [Social State in the Constitutional Law: on the Discussion of the Notion]. *Vestnik Permskogo universiteta. Yuridicheskie nauki* – Perm University Herald. Juridical Sciences. 2015. Issue 3(29). Pp. 8–14. (In Russ.).
4. *Komakhin B. N. Razvitie gosudarstvenno-služebnoy deyatel'nosti na osnove politiki modernizatsii: administrativno-pravovoy aspekt* [Development of Public Service Activities on the Basis of the Modernization Policy: Administrative and Legal Aspect]. Moscow, 2014. 436 p. (In Russ.).
5. *Mescon M. Kh., Albert M., Khedouri F. Osnovy menedzhmenta* [Fundamentals of Management]. 1993. 359 p. (In Russ.).
6. *Prokoshin M. S. Finansovoe pravovedenie: teoriya i praktika* [Financial Law: Theory and Practice]. 2016. 418 p. (In Russ.).
7. *Spence M. Sleduyushchaya konvergentsiya* [The Next Convergence]. 2013. 336 p. (In Russ.).
8. *Tanimov O. V. Yuridicheskie fiktsii i problemy primeneniya v informatsionnom prave: avtoref. ...dis. kand. jurid. nauk* [Legal Fictions and Problems of Application in Information Law: Synopsis of Cand. jurid. sci. diss.]. 2004. 26 p. (In Russ.).
9. *Shchekin D. M. Yuridicheskie fiktsii i prezumpitsii v nalogovom prave* [Legal Fictions and Presumptions in Tax Law]. *Finansovye i bukhgalterskie konsul'tatsii* – Financial and Accounting Consulting. 1998. Issue 2. Pp. 25–33 (In Russ.).
10. *Yamshanov B. Sledstvennyy departament MVD Rossii vedet gromkie dela o khishchenii v bankakh i goskorporatsiyakh* (interv'yu A. N. Savenkova). [Investigative Department of the RF MIA Conducts Notorious Cases of Misappropriation in Banks and Corporations (the Interview with A.N. Savenkov)]. *Rossiyskaya Gazeta* – Russian Gazette. Moscow, 2015. February 12. (In Russ.).
11. *Bank Levy*. Statement of HM Treasury. 2011. Available at: http://www.hm-treasury.gov.uk/junebudget_banc_lexex.pdf. (In Eng.).
12. *Barber B. Fear's Empire. War, Terrorism, and Democracy*. New York, London: W. W. Norton & Co, 2003. 220 p. (In Eng.).
13. *Basel Committee on Banking Supervision. Basel III: A global regulatory framework for more resilient banks and banking systems*. Available at: <http://www.bis.org/publ/bcbsl89.pdf>. (In Eng.).
14. *Buzan B. From International to World Society? English School Theory and the Social Structure of Globalisation*. Cambridge: Cambridge University Press, 2004. 300 p. (In Eng.).
15. *Cannata F., Quagliariello M. The Role of Basel II in the Subprime Financial Crisis: Guilty or not Guilty? CAREFIN Working Paper*. 2009. No. 3/09. CAREFIN Centre for Applied Research and Finance. (In Eng.).
16. *Dyck A., Morse A., Zingales L. Who Blows the Whistle on Corporate Fraud. The Journal of Finance*. 2010. Vol. 65. Issue 6. Pp. 2213–2252. (In Eng.).
17. *Emerson M., Tassinari F., Vahl M. A New Agreement between the EU and Russia: Why, what and when? CEPS Policy Briefs*. 2006. Issue 103 / May. Pp. 6–7. (In Eng.).
18. *Hayo B., Hefeker C. Do We Really Need Central Bank Independence? Discussion Paper*, 01/31. University of Basel, 2011. Pp. 23–24. (In Eng.).
19. *International Convergence of Capital Measurement and Capital Standards. A Revised Framework Comprehensive Version. Comprehensive Version*. Basel Committee on Banking Supervision. 2006 June. (In Eng.).
20. *Kaiser R. G. So Damn Much Money: The Triumph of Lobbying and the Corrosion of American Government*. New York: Vintage Books, 2009. 406 p. (In Eng.).
21. *Krahnert J. P., Siekmann H. Rescue Strategy without Moral Hazard – an Attempt to Provide a Master Plan for Avoiding Banking Crises*. White Paper. House of Finance. Goethe Universität Frankfurt. Frankfurt on the Main, 2010. (In Eng.).
22. *Slaughter A.-M. A New World Order*. Princeton and Oxford: Princeton University Press, 2004. 137 p. (In Eng.).
23. *Zingales L. A Capitalism for the People: Recapturing the Lost Genius of American Prosperity*. New York: Basic Books, 2012. 336 p. (In Eng.).

References in Russian

1. *Абашидзе А. Х. Национальные и международные методы в борьбе против коррупции // Юрист-международник*. 2007. № 2. С. 2–10.
2. *Адизес И. Управление жизненным циклом корпораций*. М.: Манн, Иванов и Фарбер, 2015. 512 с.

3. *Аристов Е. В.* Социальное государство в конституционном праве: к вопросу о дискуссии относительно понятия // Вестник Пермского университета. Юридические науки. 2015. Вып. 3(29). С. 8–14.
4. *Комахин Б. Н.* Развитие государственно-служебной деятельности на основе политики модернизации: административно-правовой аспект. М.: РЕГЕНС, 2014. 436 с.
5. *Мескон М. Х., Альберт М., Хедоури Ф.* Основы менеджмента. М.: Дело, 1993. 359 с.
6. *Прокошин М. С.* Финансовое право: теория и практика. М.: ЮСТИЦИЯ, 2016. 418 с.
7. *Спенс М.* Следующая конвергенция. М.: Изд-во Ин-та Гайдара, 2013. 336 с.
8. *Танимов О. В.* Юридические фикции и проблемы применения в информационном праве: автореф. ... дис. канд. юрид. наук. М., 2004. 26 с.
9. *Щекин Д. М.* Юридические фикции и презумпции в налоговом праве // Финансовые и бухгалтерские консультации. 1998. № 2. С. 25–33.
10. *Ямианов Б.* Следственный департамент МВД России ведет громкие дела о хищении в банках и госкорпорациях [интервью А. Н. Савенкова] // Российская газета. 2015. 12 февр.
11. *Bank Levy* // Statement of HM Treasury. 2011. URL: http://www.hm-treasury.gov.uk/junebudget_banc_lexex.pdf (дата обращения: 02.08.2017).
12. *Barber B.* Fear's Empire. War, Terrorism, and Democracy. New York, London: W. W. Norton & Co, 2003. 220 p.
13. *Basel Committee on Banking Supervision.* Basel III: A global regulatory framework for more resilient banks and banking systems. URL: <http://www.bis.org/publ/bcbsl89.pdf> (дата обращения: 03.08.2027).
14. *Buzan B.* From International of World Society? English Theory and the Social Structure of Globalization. Cambridge: Cambridge University Press, 2004. 300 p.
15. *Cannata R., Quagliariello M.* The Role of Basel II in the subprime financial crisis: guilty or not guilty? CAREFIN Working Paper № WP/3/09. CAREFIN Centre for Applied Research and Finance, 2009. 23 p.
16. *Dyck A., Morse A., Zingales L.* Who Blows the Whistle on Corporate Fraud // Journal of Finance. 2010. Vol. 65, issue 6. Pp. 2213–2252.
17. *Emerson M., Tassinari F., Vahl M.* A New Agreement between the EU and Russia: Why, what and when? // CEPS Policy Briefs. 2006. Issue 103 / May. Pp. 6–7.
18. *Hayo B., Hefeker C.* Do We Really Need Central Bank Independence? // Discussion Paper 01/31, University of Basel. 2011. Pp. 23–24.
19. *International Convergence of Capital Measurement and Capital Standards. A Revised Framework Comprehensive Version.* Comprehensive Version. Basel Committee on Banking Supervision. 2006 June.
20. *Kaiser R. G.* So Damn Much Money: The Triumph of Lobbying and the Corrosion of American Government. New York: Vintage Books, 2009. 406 p.
21. *Krahnen J. P., Siekmann H.* Rescue Strategy without moral hazard – an attempt to provide a master plan for avoiding banking crises. White paper / House of finance. Goethe University Frankfurt. Frankfurt am Main, 2010. 31 p.
22. *Slaughter A.-M.* A New World Order. Princeton and Oxford: Princeton University Press, 2004. 137 p.
23. *Zingales L.* A Capitalism for People: Recapturing the Lost Genius of American Prosperity. New York: Basic Books, 2012. 336 p.