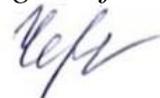


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**THE SOCIAL FUNCTION OF FINANCIAL LAW AND THE
MECHANISM OF ITS IMPLEMENTATION IN THE EDUCATION
SPHERE IN THE RUSSIAN FEDERATION**

5.1.2 – Public law (state and legal) sciences

Dissertation Abstract
for the degree of Candidate of Legal Sciences

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Rationale and significance of the study. In recent years, the Russian Federation has increasingly oriented its domestic policy toward social development. This is evidenced by the active elaboration and implementation of targeted programs and state strategies aimed at enhancing the efficiency of meeting social obligations at all levels of governance. The state's social function is realized through law, which establishes norms, regulates public relations in the social sphere, and ensures the protection of citizens' rights and freedoms.

The social function of law constitutes a paramount aspect of its essence. It is not merely a theoretical construct but a concrete manifestation of the substantive impact of legal norms on the dynamics and structure of social processes. This function is directed toward ensuring the harmonious coexistence of diverse social strata and groups by establishing the rules and frameworks governing social interactions. Examining it through the lenses of both philosophical and legal understanding allows for a deeper comprehension of law's role in society, its influence on social transformation, and contributes to the formation of an effective and equitable legal system. It should be noted, however, that the philosophical and legal interpretations of law's social function may differ substantially, despite intersecting in their ultimate objectives.

In the context of ongoing transformations in the economic and social spheres, particular attention must be paid to defining the place of the social function within the system of functions of Russian financial law. This necessity arises from the imperative to understand the specific mechanisms through which financial law influences citizens' social welfare and the country's sustainable development.

Currently, the sphere of the social function realization of financial law is so extensive that it cannot be examined in all its diversity within the chosen format of this research. The social orientation of state policy is enshrined at the constitutional level, expressed in the right of every citizen to receive accessible and free basic general education in state or municipal educational institutions, and to receive higher education free of charge on a competitive basis. In this regard, it is pertinent

to examine the manifestation of the social action of financial law specifically in the education sphere. This sphere provides a significant and stable return in terms of societal benefit and constitutes a crucial factor in ensuring social justice.

Education, as a unified purposeful process of education and training, gives rise to a distinct system of social relations requiring comprehensive legal regulation. This regulation cannot be considered in isolation from the specific features of implementing the social function of financial law.

In the Russian Federation, the realization of the social function of financial law in the education sphere occurs within the framework of interaction between two systems of paramount importance to society: the education system and the system of public finance. The examination of this stated problem within the dissertation research is aimed at elucidating the institutional foundation of education. This foundation directly influences the applicable toolkit of public finance – that is, the entire complex of permissible forms, methods, and instruments for financing education. Consequently, it also determines the specifics of the financial-legal framework supporting educational activities.

An important role in ensuring the effective and responsible management of state (municipal) financial resources by educational organizations is played by financial control. Frequently, the autonomy of educational organizations in spending, coupled with a lack of oversight in public procurement and the management of state property, leads to errors and violations. These shortcomings require significant additional efforts to rectify and reduce the efficiency of budgetary funding for educational institutions.

The foregoing has necessitated an investigation into the social function of financial law and its implementation mechanism. This study contributes to revealing previously unexplored aspects of the financial law impact on various spheres of public life, particularly education.

The degree of theoretical elaboration of the research topic. The law functions, which reflect its essential purpose, have long been a traditional subject of scientific interest in both domestic and foreign jurisprudence. Financial and

legal scholarship is no exception, as its representatives have repeatedly and quite successfully addressed this issue. However, at the doctrinal level, research has primarily focused on the primary functions of financial law – regulatory and protective.

To date, the social function of financial law has not become an independent subject of scholarly inquiry, neither on its own nor within the context of the interaction between public finance and other spheres of public life. In this regard, the present dissertation constitutes a comprehensive scientific study that analyzes the theoretical and legal conceptions of the social function of financial law and the mechanism of its implementation in the education sphere.

The research object is the social relations that emerge in the process of implementing the social function of financial law, including those arising during the financial and legal support of educational activities.

The research subject comprises the norms of financial legislation governing various aspects of implementing the social function, as well as the norms of legislation regulating educational activities and the specifics of its financial and legal support.

The research aim is to substantiate the theoretical and legal conceptions that reveal the concept and essence of the social function of financial law and the mechanism of its implementation in the education sphere. This foundation will enable the formulation of scientifically grounded proposals for improving financial legislation.

In accordance with the stated aim, the following **research objectives** were set and accomplished:

- to elucidate the features of the philosophical and legal understanding of the social function of law;
- to determine the place of the social function within the functions system of the financial law of the Russian Federation;
- to identify the financial and legal aspects of education within the governance system of a socially-oriented state;

- to determine the forms, guarantees, and factors that define the implementation of the social function of financial law in the education sphere;
- to identify the specific features of the legal regulation of taxation for entities engaged in educational activities;
- to substantiate the legal component of education financing within the framework of public expenditures in the realization of the social function;
- to reveal the specific nature of financial control within the mechanism for implementing the social function of financial law in the education sphere;
- to formulate proposals aimed at improving the implementation of the social function of financial law in the education sphere.

The methodological foundation of the research comprises general scientific and specific scientific methods of scholarly inquiry. Their integrated application facilitated the accomplishment of the set objectives.

The application of the analysis, synthesis, induction, and deduction methods enabled the formulation of the author's approach to understanding the social function of financial law. Using the historical method, the development of theoretical conceptions regarding the social function of law and the state, as well as the education system as a crucial social institution, was analyzed. The dialectical method of cognition was applied to examine problematic aspects of education funding, which were studied in their interrelation, systematically, within the context of the development of financial and legal and educational legal relations. The application of the systemic method allowed for the consideration of the social function within the functions system of financial law. Utilizing structural-functional methods, the mechanism for implementing the social function in the education sphere was defined. The formal-legal method, in combination with the method of interpreting legal norms, was used to determine the forms, guarantees of implementation, and the defining factors of the social function of financial law in the education sphere.

Theoretical foundation of the dissertation research.

The specific nature of this research necessitated the use of works by Soviet and contemporary scholars in the field of general theory of law, in particular: S.S. Alekseev, M.I. Baitin, O.S. Ioffe, D.A. Kerimov, M.N. Marchenko, T.N. Radko, O.V. Rodionova, M.D. Shargorodskiy, and others.

The works of A.I. Abramov, Z.L. Almazova, N.I. Deitch, R.A. Kazakova, A.V. Konstantinova, I.A. Kurtsev, O.S. Lapshina, E.S. Shagaeva, and others, which analyze various functions of law and problems of their implementation, contributed to determining the place of the social function within the system of financial law.

The theoretical and legal conception of the social function of financial law is based on the tenets of financial and legal doctrine developed by E.G. Belikov, I.V. Bit-Shabo, P.-M. Godmé, E.Yu. Gracheva, A.S. Emelyanov, M.V. Karaseva, A.N. Kozyrin, V.A. Lebedev, G.V. Petrova, E.G. Pisareva, M.I. Piskotin, I.V. Petrova, N.A. Povetkina, M.B. Razgildieva, I.V. Rukavishnikova, Yu.L. Smirnikova, E.D. Sokolova, R.O. Khalfina, N.I. Khimicheva, G.A. Shengeliya, and others.

Issues of education funding in various historical periods have been addressed by representatives of Soviet and Russian financial law science: Yu.A. Varfolomeeva, I.V. Ginzburg, D.V. Korf, D.M. Moshkova, V.V. Chekha, A.A. Yalbulganov. Their research enabled a comprehensive and thorough examination of the mechanism for implementing the social function of financial law in the education sphere.

The scholarly works of foreign academics, such as L. Duguit, G. Gurvitch, R.K. Merton, and K. Renner, contributed to a multifaceted consideration of the stated problem, thereby facilitating the achievement of the research aim.

The normative foundation of the research comprises the Constitution of the Russian Federation, federal legislation (including budgetary, tax, and levy legislation), the Federal Law “On Education in the Russian Federation”, subordinate regulatory acts governing the issues under study, as well as local

normative acts of educational institutions operating within the territory of the Russian Federation.

The empirical base is represented by statistical data relevant to the research topic, judicial practice (including acts of the Constitutional Court of the Russian Federation and other judicial bodies), as well as materials from law enforcement practice.

The scientific novelty of the dissertation research is determined by its aim and objectives, the scope of the analyzed problems, and the author's approach to their resolution. The scientific novelty lies in the fact that the dissertation develops and substantiates theoretical and legal conceptions of the social function of financial law and the mechanism of its implementation in the education sphere. The work reveals and provides a conceptual understanding of:

- the concept and the essence of the social function of financial law as derivative in relation to the regulatory and protective functions;
- the forms and guarantees for implementing the social function of financial law, as well as the factors determining it;
- the specific features of the financial support for the education sphere as part of the expenditures of the budgets within the budgetary system of the Russian Federation.

The dissertation employs a comprehensive approach to researching the mechanism of financial and legal support for educational activities, combining the analysis of the legal and financial-economic tools used in regulating social relations in the education sphere.

Propositions submitted for public defense:

1. The traditional list of financial law functions, comprising regulatory and protective functions, should be expanded to include a social function, as it is oriented towards improving the life quality of the population, social justice, and opportunity equality for all segments of society.

The social function of financial law should be understood as a specific property of financial law, manifested in the legal impact through public finance

(public financial activity) on social relations arising in the process of interaction among various social groups, institutions, and communities. This impact is aimed at achieving common goals and enhancing the effectiveness of state regulation mechanisms for financial-legal relations.

Furthermore, it is necessary to acknowledge the derivative nature of the social function of financial law, since its implementation is possible only through the mechanisms inherent in the regulatory and protective activities of the state (para. 3 of the passport of scientific specialty 5.1.2 Public law (state-legal sciences)).

2. The analysis of the essence and content of the social function of financial law has led to the identification of two sub-functions that play a key role in shaping and operating a state financial system aimed at achieving social justice:

a) socio-integrative, through which various population groups are united into a single social space via various financial mechanisms and instruments;

b) socio-provisioning, aimed at providing necessary financial resources and support to specific categories of citizens in need of social protection and assistance (para. 3 of the passport of scientific specialty 5.1.2 Public law (state and legal sciences)).

3. The auxiliary forms for implementing the social function of financial law should include:

– the informational form, ensuring the communication of legal prescriptions in the field of public finance to their addressees – the subjects of financial law;

– the orientational form, which consists in forming attitudes that ensure the reflection of legal prescriptions in the behavior of the financial law subjects.

Among the means of influencing the consciousness and behavior of public finance subjects necessary for implementing the social function of financial law, the universal ones are: persuasion, coercion, discipline, coordination, subordination, and re-subordination (para. 3 of the passport of scientific specialty 5.1.2 Public law (state-legal sciences)).

4. Within the system of guarantees for implementing the social function of financial law in the education sphere, two components are distinguished:

- the proprietary component, encompassing mechanisms that mediate the formation and functioning of state and municipal monetary funds through which the financial support of the education system is carried out;
- the organizational component, represented by the program-target method of public budgeting (para. 3 of the passport of scientific specialty 5.1.2 Public law (state and legal) sciences).

5. The implementation of the social function of the financial law of the Russian Federation in the education sphere is determined by the following groups of factors:

- a) factors related to the goal of educational activity, characterized by a person-centered approach to the education content;
- b) factors determined by the institutional foundation of education, with a predominance of the state element;
- c) factors predetermined by the permissibility of financial instruments, where the basic element of the education system is recognized as the educational service (para. 3 of the passport of scientific specialty 5.1.2 Public law (state and legal) sciences).

6. The implementation of the social function of financial law in the education sphere facilitates the formation of monetary funds through the fee-based nature of educational activity. It is carried out by specially authorized bodies, organizations, and officials – subjects of financial legal relations – at the expense of financial resources from respective budgets and falls under the regime of public finance.

Due to the predominance of the state element in the institutional foundation of the Russian education system, the priority of public (state and municipal) expenditures on education over other sources of its financial support (funds from students (their representatives), employers, donations, etc.) is recognized as

dominant (paras. 3 and 20 of the passport of scientific specialty 5.1.2 Public law (state and legal) sciences).

7. The specific features of the financial support for the education sphere as part of the expenditures of the budgets within the budgetary system of the Russian Federation consist in the following:

a) the normative (primarily per capita normative) nature of funding for educational organizations, including funding based on state-funded enrollment targets for organizations implementing secondary vocational and higher education programs, allocated following a public competition;

b) equal grounds and conditions for funding for all educational organizations, regardless of their organizational and legal form and form of ownership;

c) the right of educational organizations to independently reallocate the received funds (paras. 3 and 20 of the passport of scientific specialty 5.1.2 Public law (state and legal) sciences).

With the aim of improving the mechanism for implementing the social function of financial law in the education sphere, the following **amendments to current legislation** are proposed:

I. It is deemed advisable to unify the norms regulating the exercise of financial control in the education sphere and to supplement Chapter 13 of the Federal Law “On Education in the Russian Federation” with Article 104.1, tentatively titled “Financial control over the activities of educational organizations,” with the following content:

“1. Financial control over the activities of educational organizations is carried out in accordance with the legislation of the Russian Federation and taking into account the specific features established by this Federal Law.

Financial control over the activities of educational organizations is exercised to verify compliance with legality, appropriateness, and efficiency in the formation, distribution, and use of financial resources for the purpose of

implementing an effective state educational policy to guarantee everyone's right to education.

2. The system of financial control over the activities of educational organizations includes the following types of control: state (municipal) financial control, public financial control, internal (organizational) financial control, and audit financial control.

3. State (municipal) financial control involves the verification by the Accounts Chamber of the Russian Federation, the Federal Treasury, and the financial control bodies of the constituent entities of the Russian Federation and municipalities of the movement of financial resources resulting from financial operations conducted by educational organizations.

Based on the results of state (municipal) financial control over the activities of educational organizations, a decision is made regarding the reliability and quality of the calculated financial indicators.

4. Public financial control over the activities of educational organizations is carried out to ensure transparency and accountability in the management of budgetary funds; prevent inefficient use of budgetary funds; protect the interests of taxpayers; and ensure the fair distribution of state financial resources.

5. Internal (organizational) financial control (internal financial audit) is conducted in accordance with Article 160.2-1 of the Budget Code of the Russian Federation. It is performed by the educational organization on an ongoing, continuous basis during the execution of operations and actions aimed at fulfilling its budgetary authority.

6. Budgetary violations identified as a result of financial control shall entail liability in accordance with the legislation of the Russian Federation" (paras. 16 and 20 of the passport of scientific specialty 5.1.2 Public law (state and legal sciences)).

II. To implement the social function of financial law in the education sphere, which necessitates recognizing the special merits of persons – participants in the special military operation, it is proposed to supplement subparagraph 2, paragraph

1, Article 219 of the Tax Code of the Russian Federation with a second paragraph of the following content:

“The limitations specified in the first paragraph of subparagraph 2, paragraph 1 and the eighth paragraph of paragraph 2 of this Article shall not apply to the sum of actual expenses incurred in organizations engaged in educational activity, paid by a taxpayer who is a participant in the special military operation in the tax period for his/her own education, the education of a spouse, as well as children.

The provisions of the second paragraph of subparagraph 2, paragraph 1 of this Article shall apply to expenses incurred starting from the tax period in which the person began participation in the special military operation” (para. 22 of the passport of scientific specialty 5.1.2 Public law (state and legal) sciences).

Theoretical and practical significance of the research. The theoretical provisions and conclusions formulated in the dissertation broaden the doctrinal understanding of the functions of financial law. They advance and enrich financial-legal science with conceptions of the social function and the mechanism of its implementation in one of the most crucial social spheres of the Russian state – the education sphere. The new theoretical and legal conceptions of the social function of financial law can serve as a foundation for further scholarly research into the implementation of the social function in other public law spheres.

The research results can be applied in the norm-setting and law enforcement activities of public authorities, including control bodies, regarding the financial-legal support of educational activities. Furthermore, they can be used in teaching academic courses on financial and educational law and other related disciplines, as well as in developing educational and methodological materials on financial law.

The reliability of the research results is ensured by the obtained outcomes, which correspond to the stated aim and solved objectives; the chosen object and subject of the research; the methodology of scientific inquiry; the extensive theoretical and normative foundation; and the representativeness of the empirical material used in preparing the dissertation.

The approval and the implementation of the dissertation research results. The main theoretical propositions, proposals, and recommendations formulated in the dissertation were discussed and approved at meetings of the Department of state and legal disciplines at the Institute of public administration and management of the federal state budgetary educational institution of higher education “The Russian Presidential Academy of National Economy and Public Administration.”

Materials from the dissertation research were used in the educational process for teaching the academic disciplines “Law,” “Financial Law,” and “Budgetary Law” at the faculty of law of the federal state budgetary educational institution of higher education “Orenburg State University.”

The main provisions and conclusions of the dissertation research were presented at national and international scientific and practical conferences.

The results of the dissertation research are reflected in 18 scientific publications with a total volume of 8.3 author’s sheets, of which 6 articles were published in leading peer-reviewed scientific journals included by the Higher Attestation Commission under the Ministry of science and higher education of the Russian Federation in the list of publications recommended for disseminating the main scientific results of dissertations for the academic degrees of candidate and doctor of sciences.

Articles in peer-reviewed scientific publications recommended by the Higher Attestation Commission under the Ministry of science and higher education of the Russian Federation:

1. Tcherepova, I.S. The legality problem in the effectiveness context of legal regulation of financial and economic support for the education system [Text] / I.S. Tcherepova // Bulletin of Moscow University of the Ministry of internal affairs of Russia. – 2014. – No. 12. – Pp. 109-111 (0.4 author’s sheets).

2. Tcherepova, I.S. The principle of normative financing of the national education system: substance and implementation issues [Text] / I.S. Tcherepova // Advocate. – 2015. – No. 3 – Pp. 59-64 (0.5 author’s sheets).

3. Tcherepova, I.S. Financial control in the mechanism for ensuring the legal regulation effectiveness of financial and economic support for the education system [Text] / I.S. Tcherepova // Advocate. – 2015. – No. 2 – Pp. 9-14 (0.5 author's sheets).

4. Tcherepova, I.S. On the application of distance learning technologies in education to guarantee the realization of the state's social function [Text] / I.S. Tcherepova // Journal of legal research. – 2021. – V. 6, No. 3. – Pp. 19-24 (0,5 author's sheets).

5. Tcherepova, I.S. The impermissibility of misusing budgetary funds as a fundamental principle of operation for state-funded and budgetary educational institutions [Text] / I.S. Tcherepova // Business Security. – 2023. – No. 1. – Pp. 27-31 (0,5 author's sheets).

6. Tcherepova, I.S. Theoretical and legal foundations of financial control through the lens of its practical implementation in the education sphere я [Текст] / I.S. Tcherepova // Business Security. – 2024. – No. 4. – Pp. 31-35 (0,5 author's sheets).

Articles containing the provisions of the dissertation work, published in other printed publications:

7. Tcherepova, I.S. The social action of law [Text] / I.S. Tcherepova // Human and Civil Rights and Freedoms: Theoretical Aspects and Legal Practice: Proceedings of the Annual International Scientific Conference in Memory of Professor F.M. Rudinsky, April 23, 2015, Moscow, Ryazan: Kontsepsiya, 2015. – Pp. 311-313 (0.3 author's sheets).

8. Tcherepova, I.S. Legal means of combating corruption in the education sphere [Text] / I.S. Tcherepova // Combating corruption at the present stage: theoretical, legislative, and practical issues: proceedings of the regional scientific and practical conference held at the faculty of law of Orenburg State University, December 15-16, 2016, Orenburg / ed. by N.Yu. Volosova. – Moscow: Biblio-Globus, 2017. – Pp. 429-437 (0.7 author's sheets).

9. Tcherepova, I.S. Financial and legal status of entities ensuring the implementation of the social function of financial law of the Russian Federation in the education sphere [Text] / I.S. Tcherepova // Innovative processes in science and education: Monograph / ed. by G.Yu. Gulyaev. – Penza: Nauka i Prosveshchenie (IP Gulyaev G.Yu.), 2017. – Pp. 18-23 (0.4 author's sheets).

10. Tcherepova, I.S. Implementation of the social function of financial law in the education sphere [Text] / I.S. Tcherepova // Current issues of law: achievements and prospects: proceedings of the international scientific and practical conference dedicated to the 20th anniversary of the capital of the republic of Kazakhstan – the City of Astana, June 8, 2018 / ed. by S.I. Karakushev. – Aktobe: Aktobe law institute of the Ministry of internal affairs of the republic of Kazakhstan named after M. Bukenbaev, 2018. – Pp. 334-337 (0.3 author's sheets).

11. Tcherepova, I.S. Education as a sphere for implementing the social function of financial law of the Russian Federation [Text] / I.S. Tcherepova // Socio-humanitarian innovations: strategies for fundamental and applied research: proceedings of the all-Russian scientific and practical conference (with international participation), May 29-30, 2019, Orenburg. – Orenburg: OSU, 2019. – Pp. 728-732 (0.4 author's sheets).

12. Tcherepova, I.S. The institutional foundation of education and its impact on the implementation of the social function of financial law of the Russian Federation [Text] / I.S. Tcherepova // Socio-humanitarian innovations: strategies for fundamental and applied research: proceedings of the all-Russian scientific and practical conference (with international participation), May 14-15, 2020, Orenburg. – Orenburg: OSU, 2020. – Pp. 483-489 (0.6 author's sheets).

13. Tcherepova, I.S. The right of citizens to education and its transformation during the pandemic [Text] / I.S. Tcherepova // The university complex as a regional center of education, science, and culture: proceedings of the all-Russian scientific and methodological conference (with international participation), January 25-27, 2021, Orenburg. – Orenburg: OSU, 2021. – Pp. 3543-3545 (0.3 author's sheets).

14. Tcherepova, I.S. Implementation of the state's social function in the education sphere during the pandemic: a comparative analysis of Russian and International experience [Text] / I.S. Tcherepova, I.V. Ryazanova // Society, law and responsibility in the digital economy: proceedings of the international scientific and practical conference, Orenburg, November 24-25, 2022 / ed. by E.V. Mishchenko, T.V. Letuta. – Orenburg: OSU, 2022. – Pp. 164-172 (0.7 author's sheets).

15. Tcherepova, I.S. On the issue of state financial control in the education sphere [Text] / I.S. Tcherepova // Problems and prospects of legal development in the context of global challenges: proceedings of the scientific and practical conference, Orenburg, November 23-24, 2023 / ed. by L.V. Bormotova. – Orenburg: OSU, 2024. – Pp. 148-153 (0.4 author's sheets).

16. Tcherepova, I.S. On the role of studying digital technologies used in the professional activities of tax authorities in the training of future lawyers / I.S. Tcherepova // The university complex as a regional center of education, science, and culture: materials of the all-Russian scientific and methodological conference, Orenburg, February 01-03, 2024. – Orenburg: Orenburg State University, 2024. – Pp. 2239-2246. – (0.5 author's sheets).

17. Tcherepova, I.S. Interactive educational technologies in studying and teaching the disciplines of tax law and financial law / I.S. Tcherepova, O.L. Suleymanova // The university complex as a regional center of education, science, and culture: materials of the all-Russian scientific and methodological conference dedicated to the 70th Anniversary of Orenburg State University, Orenburg, January 30 – February 1, 2025. – Orenburg: Orenburg State University, 2025. – Pp. 2314-2319. – (0.4 author's sheets);

18. Tcherepova, I.S. Digitalization of tax administration as a tool for enhancing the effectiveness of tax policy / I.S. Tcherepova, A.G. Goloshchapova // Protection and defense of the rights of citizens and legal entities in the era of digitalization: materials of the all-Russian scientific and practical conference,

Orenburg, November 27-28, 2025 / ed. by E.V. Erokhina. – Orenburg: Orenburg State University, 2025. –Pp. 414-420. – (0.4 author's sheets).

The structure of the dissertation. The internal structure and content of the work are determined by its aims, objectives, and the logic of the research. The dissertation consists of an introduction, two chapters comprising six sections, a conclusion, and a bibliography of cited sources.