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# Indicators FOR Assessing THE Economic Security OF Subjects OF THE Tariff Regulation System OF Commodity Markets OF Natural Monopolies

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***Abstract:*** *Economic entities operating in the commodity markets of natural monopolies, as a result of the illegal exclusion of costs from the required gross revenue, are subject to inefficient functioning. At the same time, the actions of regulators nationwide are striking, as according to the results of an analysis of the rulings of the Supreme Court of the Russian Federation in the period from 2015 to 2020, it was revealed that out of 86 rulings in the field of heat supply, 33 were adopted in favor of enterprises (38.37% of the total number of cases) and more than 1272414,310 thousand rubles of economically justified costs were illegally excluded.; in the field of cold water supply and sanitation, of the 17 definitions considered, 7 (41.18%) were adopted in favor of companies, which is one of the reasons for the need for a large-scale modernization of the housing and communal services system, which was prepared by the Russian Government. In order to offset the negative impact of regulators' actions and the effective functioning of natural monopolies, the article offers indicators for assessing the level of economic security of subjects of the tariff regulation system of commodity markets in basic industries.*

***Keywords:*** *Economic security, tariff regulation, required gross revenue, tariff, regulator, thermal energy, water supply, sanitation, assessment indicators, threats to economic security.*

## INTRODUCTION

Economic security makes it possible to counter challenges and threats at various levels of the economy, from the highest – the country, to the lower – the enterprise and the individual. To ensure the quality of life of the latter, the Russian Government has prepared a program for the modernization of the housing and communal services (hereinafter - housing and communal services) system. The failure of the housing and communal services system in recent years, large losses of resources during their delivery to consumers, as well as illegal actions by regulators to exclude economically justified costs do not contribute to ensuring the economic security of both the population and resource-supplying enterprises (natural monopolies). All this has predetermined a large-scale modernization. "The amount of financing from all sources will amount to 4.5 trillion rubles. Huge investments will help to improve the quality of services in this area for 40 million citizens." However, in order for the projected reduction in network wear and improvement in the quality of public services provided not to be cyclical in nature with a return to current problems in housing and communal services, it is necessary to ensure economic security in the commodity markets of the basic industries, which we mean in this study heat supply, water supply and sanitation. These industries are considered in interrelation, because, firstly, they have the same methods of tariff regulation, and secondly, they are technologically interconnected. Creation in 2015 The antimonopoly regulator, which combined two opposing concepts of competition and tariff regulation, did not solve the problems in the commodity markets of the basic industries. Resource supply companies are still going bankrupt, and the tariffs set for them and the necessary gross revenue (hereinafter referred to as HBO) do not provide a sufficient level of operating expenses, including payroll, repairs of fixed assets, etc. Natural monopolies are forced to defend their positions in the courts, which imposes additional transaction costs on consumers. According to A. Pigou, "Government regulation of prices and profits of private corporations is always associated with significant waste, duplication of efforts and costs. It means that two groups of people are engaged in the same work. When determining the price policy, managers and employees of the corporation must analyze accounting data on costs and demand conditions. They should be followed once again by government officials and employees. In addition, since these two groups of people are guided by different motives when doing their work, friction and litigation begin, which means additional costs. To impose a huge governmental mechanism on a huge mechanism of private enterprise is a waste that should be avoided if possible" [9]. In this regard, it is necessary to ensure the economic security of resource-supplying enterprises in basic industries. It is necessary to build an economic policy in tariff regulation in such a way that enterprises

can withstand both external and internal threats. To do this, first of all, it is necessary to propose indicators for assessing the level of economic security of subjects of the tariff regulation system of basic industries, which are currently missing, which is why we are seeing problems in housing and communal services today. This is what formulates the purpose of this article.

Depending on the object of the study, the following scientists consider various issues of tariff regulation: Ahmed T., Sipra H., Zahir M., Ahmad A., & Ahmed M. [1]; Amador M., Bagwell K. [2];Baron D., Myerson R. [4]; Whittington D. & Nauges C. [10]. Thus, investigating tariff formation in the district heating sector of European countries, Delgado A., Charles M. M., Evans M., Kholod N., Kuznetsov A., Pinchuk S. & Kutsman V. come to the conclusion that the state should develop a clear policy with a single set of rules for setting and approving tariffs by the regulator [6]. One cannot disagree with the authors, as effective policy implementation will promote investments and systemic innovations in the heat supply sector.

The study of Ziemele J., Vigants G., Vitolins V., Blumberga D. is of interest. & Veidenbergs I., who developed a method of multi-criteria analysis for setting tariff targets, tested on the example of Latvian tariffs [12].

Djørup S., Sperling K., Nielsen S., Østergaard P. A., Zinck Thellufsen J., Sorknæs P. & Drysdale D. The algorithm of research and reform of the tariff scheme of heat supply is highlighted using the example of Aalborg: determining the optimal level of heat saving in the current tariff structure, analyzing the impact of tariff policy changes on financial incentives to save heat, and analyzing reactions against fluctuations in the capital markets of the current and alternative tariff systems [7].

Special attention in foreign studies is paid to the issues of finding the optimal tariff for water supply. Caravaggio A., De Cesare L. & Di Liddo A., examining two types of water supply tariffs (linear and step-up/step-down block), come to the conclusion that the first is preferable, whereas in the practice of tariff regulation of countries there are both the first (Denmark, Germany, Great Britain) and the second options (Italy, Japan, Spain), as well as their combination. (Australia, Canada, USA) [5].

Macchiaroli M., Dolores L. & De Mare G. propose a mathematical model (nonlinear function) capable of minimizing the difference between tariffs before and after the implementation of Resolution ARERA 665/2017/R/idr (TICSI – Integrated Text on Tariffs for Water Services). The model is based on the binomial tariff structure – the division of the tariff into a fixed part (QF), which does not depend on consumption, and a variable part (QV), proportional to consumption [8].

The need to take into account the availability of payment for this service by the low-income population in the tariff regulation of water supply was investigated by Xenarios S., Edwards E. Y. & Buurman J. [11]. The possibility of setting a special social tariff for this category of citizens is also being considered by Amorim D., Resende M. & Miranda R. J. S. [3].

The peculiarity of foreign research is that none of the scientists connects the issues of tariff regulation with the economic security of the state. This is due to the lack of modern fundamental foreign research on economic security issues.

Over the past few years, Russian scientists have been studying the issues of tariff regulation of commodity markets in basic industries from the perspective of lean management, reference and antimonopoly regulations. It should be noted that in the context of economic security and its legal support, tariff regulation issues are practically not considered, which underlines the relevance of this study.

Summarizing the considered works, it should be noted that the range of mechanisms for tariff regulation of heat and water supply is quite wide. Depending on the form of ownership of enterprises providing services, as well as consumer groups, tariffs are set, the regulation of which is primarily necessary in order to comply with antimonopoly legislation, as well as as one of the elements of strategic planning in order to build a fourth-generation district heating system (4GDH), contributing to the appropriate development of sustainable energy systems.

## MATERIALS AND METHODS

The research materials used are theoretical sources – publications and monographs on economic security issues. The information basis is the definitions of the Supreme Court of the Russian Federation, which are freely available: 86 definitions have been analyzed in the field of heat supply, 17 definitions in the fields of water supply and sanitation; decisions of courts of regional instances have also been analyzed. In the course of the research, the method of case analysis and benchmarking is used, which makes it possible to select the most frequently contested expenditure items by natural monopolies in the courts

and, based on them, to propose indicators for assessing the level of economic security of subjects of the tariff regulation system for commodity markets in basic industries: heat supply, water supply and sanitation. The article also uses general scientific research methods: analysis and synthesis, generalization, scientific abstraction, induction and deduction, expert judgments, which allows us to achieve the research goal set in the article.; as well as special methods used in tariff regulation: economically reasonable expenses (costs) and tariff indexation.

## RESULTS AND DISCUSSION

The information basis, as mentioned above, was the rulings of the Supreme Court of the Russian Federation and the decisions of regional instances. Of the 86 definitions considered in the field of heat supply, 33 were adopted in favor of resource supply companies, which is 38.37% of the total number of cases; in the fields of cold water supply and sanitation, 7 of the 17 definitions considered were adopted in favor of resource supply companies, which is 41.18% of the total number of cases. These percentages also do not indicate the quality of the work of regional regulators. The definitions and decisions of the courts of natural monopolies imply the cancellation of orders on setting tariffs by regulators and their adoption of new tariffs, taking into account the changes outlined by the courts. In order to propose indicators for assessing the level of economic security of subjects of the tariff regulation system for commodity markets in basic industries: heat supply, water supply and sanitation, we examine controversial expenditure items adopted in favor of regulated organizations.

Let's consider the relations that arose in the commodity markets of heat supply:

1) Astrakhan region Municipal Unitary Enterprise Vodokanal of the Gorod Narimanov Municipal District proposed expenses under the item "Depreciation of fixed assets and intangible assets" in the amount of 13,240.88 thousand rubles, the regulator took into account 6,329.24 thousand rubles. The court stated that depreciation accrued in respect of facilities created at the expense of budgetary funds is not subject to exclusion.

2) Khabarovsk Territory JSC "Far Eastern Generating Company" (hereinafter – JSC "DGK") proposed to take into account the costs under the item "expenses for the payment of interest on loan agreements and loan agreements" in the form of interest in the amount of 662,395 thousand rubles, providing supporting documents. The regulator has not fully accounted for the costs due to the lack of financial opportunities associated with the low growth established by the FAS of Russia at the maximum tariff levels. However, as established by the Court, these circumstances cannot indicate the economic unreasonableness of the claimed expenses.

3) The Republic of Karelia, Petrozavodsk Municipal Systems - Thermal Networks JSC, challenged the exclusion of the estimated business profit in the amount of 54,152.07 thousand rubles from the NWB for 2018.

4) Republic of Karelia Petrozavodsk Municipal Systems - Thermal Networks JSC. The regulator applied the minimum wage when calculating the average monthly salary of the service personnel of the regulated organization. However, since the Company has refused to join the industry tariff agreement, it is necessary to consistently apply clause 42 of the Fundamentals of Pricing in the field of heat supply. In addition, different approaches were applied to the indexation of the average monthly salary, based on the fact of previous years. An increase of 18.9% was applied for production personnel, and 4.6% for administrative and managerial personnel, taking into account the consumer price index for 2019. According to the current legislation, the costs of the wage fund are set in the only way based on the actual amount of the wage fund for the last estimated period of regulation, taking into account the projected consumer price index.

5) Kemerovo region Teploenergo JSC challenged the complete exclusion of expenses under the item "Expenses for the creation of regulatory fuel reserves" in the amount of 10,252.53 thousand rubles, as well as an incorrect calculation of the amount of regulatory profit as a result of applying a rate of 0.15% of the tax instead of the 2.78% approved by the regulator.

6) The Kemerovo Region of JSC Teploenergo challenged the non-inclusion in the Company's NVB of: the maintenance costs of 15 coal-fired boilers attributed to operating and fuel costs; economically justified costs of social contributions; the Company's costs of cold water; savings in the amount of 52,726.59 thousand rubles; the amount of the estimated amount was also recalculated. business profit and income tax.

7) Kemerovo region, Kuzbass Power Company LLC. The regulator excluded economically justified

expenses (without specifying which expenses they relate to) from the heating bill in the amount of 34,556.57 thousand rubles, due to the restriction on the growth of citizens' wages for 2019. The requirements of Kuzbass Power Company LLC were satisfied.

8) Stavropol Territory State Unitary Enterprise IC Kraiteploenergo, based on the results of regulated activities in previous periods, the company generated lost income in the amount of 93,979.79 thousand rubles, while the regulator accounted for it in the amount of 4,458.58 thousand rubles. The remaining amount of lost income in the amount of 89 521.21 thousand rubles has been postponed by the regulatory authority for subsequent periods. The Supreme Court of the Russian Federation could not agree with the regulator's position, in view of the need to take into account the maximum period in which this amount can be accounted for and to eliminate legal uncertainty regarding the issue of reimbursing the company for the specified amount of costs.

9) Stavropol Territory, based on the results of previous activities, GUP IC Kraiteploenergo generated lost income in the amount of 122,422.39 thousand rubles due to a lack of commodity revenue. At the same time, the regulator did not include it in the list of uncontrolled expenses in full in order to limit the growth rate of tariffs for thermal energy. This fact was positively challenged by the company.

10) Stavropol Territory State Unitary Enterprise IC Kraiteploenergo appealed the mechanism of "smoothing" tariff growth over the years within the long-term regulatory period for 2019-2023, applied by the regional regulator, associated from the beginning with a decrease in high-income tax by 204,633,280 rubles and 40,000,000 rubles in 2019 and 2020, and then with its increase by 15,000,000 rubles, 80,000,000 rubles and 149,633,280 rubles in 2021-2023, which negatively affected the financial and economic activities of the enterprise.

11) Leningrad Region JSC Leningrad Regional Heat and Energy Company challenged the incorrect use by the regulator of the amount of technological losses in the amount of 13,554.80 Gcal, instead of the required 14,691.10 Gcal, and the Company also proved an economically justified amount of thermal energy for its own needs. These volumes reduce the useful output of thermal energy from the heating network and, consequently, affect the tariff.

12) Omsk region JSC "Russian Railways" challenged the non-inclusion in the Company's expenses under the item "Depreciation of fixed assets" in the amount of 12 009.98 thousand rubles. The Omsk Regional Court considered the transfer of the fuel oil boiler station to a different type of fuel (gas) to be a revaluation of fixed assets, while the Supreme Court of the Russian Federation indicated that in this case, a new fixed asset had actually been registered.

13) The Tver Region, Teploset LLC, challenged the exclusion by the regulatory authority of estimated business profits, the inclusion of the latter leads to the need to recalculate the amount of regulatory profits and the amount of income tax.

14) Yamalo-Nenets Autonomous Okrug, Efficient Thermal Power Engineering LLC, challenged the non-acceptance of rental costs in the amount of 33,386.54 thousand rubles, the calculation was made by the Company based on depreciation and property tax, unlike the calculation of the regulator, which is not based on current legislation.

15) The Chuvash Republic of Communal Technologies LLC challenged the regulator's incorrect application of the consumer price index in relation to operational calculations in the amount of 112.5%, instead of 115.5%, and the regulatory authority did not index the amount of adjustments to the required gross revenue for 2017, based on the fact of 2015 and the application of the 2016-2017 indices, which led to an underestimation of expenses for various cost items. The Company also challenged the omission of fuel costs in the amount of 3,937.04 thousand rubles, and actual electricity costs in 2015 in the amount of 2,024.09 thousand rubles. The standard profit item is calculated, so its recalculation is also necessary.

16) The Chuvash Republic, LLC "Communal Technologies" challenged "adjustments based on the results of the company's activities prior to the transition to price (tariff) regulation based on long-term regulatory parameters, taking into account the negative value (- 4,370.57 thousand rubles) in the tariff for hot water, while taking into account the positive value in the tariff for thermal energy (capacity). The current legislation does not provide for the redistribution of expenses from one tariff to another."

17) The Chuvash Republic, LLC "Communal Technologies" disputed the need to take into account the payment of financial assistance when an employee leaves for another vacation in the amount of 3 280.97 thousand rubles, as well as the associated costs of insurance premiums in the amount of 914.91 thousand rubles.

18) The Orel region Gazprom Energo LLC disputed the non-inclusion of natural gas, electric energy, depreciation, and labor costs in the declared amount. The court also pointed out the inadmissibility of the transfer by the regulatory authority to 2018 of part of the amount to be included in the 2017 HBO, which is the last year of the long-term regulatory period.
19) The Trans-Baikal Territory of PJSC Territorial Generating Company No. 14 has challenged the inclusion of the inter-tariff difference that arose in the previous regulatory period. To compensate for such costs, subsidies are provided to legal entities providing heat supply services.
20) Inmash CJSC, Perm Region, challenged the regulator's overestimation of the useful heat supply for 2015, indicating its volume in the amount of 1,352 thousand tons. Gcal, against the declared 1,231 thousand by the company. Gcal. According to the calculation of expenses by the regulator, the costs of third-party services (expenses for maintenance and repair of gas and technological equipment of the boiler house) in the amount of 1,500 thousand rubles were unreasonably excluded. These expenses are defined as the cost of maintaining workers and are accounted for under the cost item "Wages" with a reduction to 635 thousand rubles. In this regard, labor costs were also determined incorrectly, in addition, the regulatory authority mistakenly applied the standards for the number of employees when calculating the costs of third-party services.
21) Inmash CJSC, Perm Region, challenged the depreciation costs of fixed assets adopted by the regulatory authority when calculating heating energy costs in the amount of 715 thousand rubles, the required amount is 754,626 thousand rubles. The cost of services was also underestimated by 50 thousand rubles, which are part of the other expenses of the regulated organization related to the production and sale of products (services) for regulated activities.
22) Perm Krai, LLC "KONTAKT Service Center" declared expenses for the payroll in the amount of 7535 thousand rubles, the PCT of the Perm Territory took into account expenses under this item in the amount of 7402.0 thousand rubles. The reduction in wage costs was found by the court to be unjustified. The plaintiff also challenged the costs of depreciation charges, the regulator accepted only 888,400 rubles instead of 8,102,114.01 rubles of annual depreciation. The determination of the incorrect value of the property led to the incorrect determination of expenses for the payment of corporate property tax. The amount of corporate property tax that the resource supplier is required to pay to the budget for 2017 is 2,535,560.91 rubles, while the regulator has agreed only on expenses in the amount of 17,500 rubles.
23) The Perm Region, LLC Thermal Energy Company, challenged the amount of costs for "labor costs" and "social contributions" when setting tariffs for thermal energy (capacity).
24) Rostov region Rostov Thermal Networks LLC asked the regulator to reduce the amount of costs associated with the collection of payments by economic means by 94,477,057 thousand rubles and increase costs by 94,255,250 thousand rubles, due to changes in the organizational structure, the liquidation of the sales department and the conclusion of an agency agreement for this type of services. The regulator excluded this amount of costs in full, which the court could not agree with.
25) The Rostov region, LLC Alexandrovsky Heat Supply Company, challenged the exclusion by the regulator of the estimated business profit in full in the amount of 237.15 thousand rubles.
26) Kirov region Municipal Unitary Enterprise "Municipal energy systems "Energo". The regulator excluded the cost of capital investments in the total amount of 4094.5 thousand rubles due to the failure of the Municipal Unitary Enterprise KES Energo to implement the measures of the investment program for the technical re-equipment of boiler houses in 2015. According to the decision of the court of first Instance and the ruling of the Supreme Court of the Russian Federation, the Company completed the activities provided for in the specified program in 2016, and therefore there were no grounds for reducing the Company's tax revenue for 2017.
27) The Kamchatka Territory of PJSC "Kamchatskenergo" has challenged the exclusion of expenses under the item "Business profit" in the amount of 2,933 thousand rubles from the heat tax. The Company also challenged the costs under the item "Labor remuneration", because the regulator applied the current bonus rate of 41.41%, instead of 48.23% required, which This led to a decrease in expenses by 3,560.00 thousand rubles, as well as incorrect accounting of social insurance contributions.
28) The Irkutsk Region Municipal Unitary Enterprise Teplovodokanal challenged the unjustified exclusion of expenses for the purchase of a Kirovets K-700 tractor and a hammer crusher in the amount of 1,598 thousand rubles from the heating tariff when calculating the tariff for thermal energy, as a result of which the costs under the item "Depreciation of fixed assets" remained unaccounted for in the

required amount.
29) Irkutsk region LLC "Teplotsentr" challenged the exclusion by the regulator of the outstanding expenses for the overhaul of the heating network for 2013 in the amount of 1,471. 4 thousand rubles.

30) Irkutsk Region Municipal Unitary Enterprise Teplovodokanal challenged the amount of useful heat supply established by the regulator for consumer groups in the amount of 165,690.4 Gcal, including 135,460 Gcal for the population consumer group. According to the company's calculations for 2016, the volume of useful heat output should be 159,527.5 Gcal, including 129,221.7 Gcal for the population consumer group.
31) Irkutsk region an individual entrepreneur challenged the fuel prices applied by the regulator when calculating fuel costs, as well as the incorrect calculation of social security contributions, in terms of excluding insurance contributions to the Pension Fund of the Russian Federation in the amount of 6% from the calculation of the additional tariff.
32) The Republic of Mari El, LLC Mari Heating and Grid Company, disputed the amount of expenses included in the NWB for the following cost items: "lost income", "electric energy costs", "personnel training costs", "fuel and lubricants costs", "borrowed funds maintenance costs", "travel expenses to public transport", "income tax expenses", "expenses on doubtful debts". The Court satisfied the demands of the Company. "According to the results of the review by the regulator since 01.07.2017. A new tariff for thermal energy has been established in the amount of 1926.56 rubles/ Gcal, therefore, the required gross revenue amounted to 479,731,742 thousand rubles, i.e. it exceeds the initially accepted 57544,102 thousand rubles."
33) The Republic of Mari El, LLC Mari Heating Grid Company, in the framework of case No. 12-APG16-3, the Supreme Court of the Russian Federation examined the economic feasibility of heat transfer charges in the context of cost items "loss of income", "income tax expenses". Following the review of the case, the Company's requirements were satisfied and "since 07/01/2017, the regulator has set a new tariff for coolant in the amount of 65.16 rubles / cubic meter, therefore, the required gross revenue amounted to 44,081,144 thousand rubles, i.e. exceeds the 8324,974 thousand rubles initially accepted." Based on the results of the reviewed 33 rulings of the Supreme Court of the Russian Federation, which are freely available on the website of the ConsultantPlus information and legal system, adopted in the period from 2015 to 2020. It can be estimated that, based on the incomplete list of figures provided, regulatory authorities in the field of heat supply illegally excluded more than 1272414,310 thousand rubles. economically justified expenses, the size of which is shown in ascending order in Tables 1 and 2, do not contribute to ensuring economic security in the commodity heat supply market and, as a result, the state is forced to carry out large-scale modernization of the housing and communal services system. In reality, this figure is many times higher, since not all cost items are disclosed in court rulings and decisions, and an incomplete list of them for all regulatory periods has also been considered.
**Table 1:** A study of illegally excluded economically justified expenses from the IEE on thermal energy by regions of Russia

| **Name of costs** | **Astrakhan Region** | **Khabarovsk Territory** | **Republic of Karelia** | **Kemerovo Region** | **Stavropol Territory** | **Omsk Region** | **Yamalo-Nenets Autonomous District** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Expenses for the creation of regulatory fuel reserves | | | | 10252,53 | | | | 10252,53 |
| Depreciation of fixed assets | 6911,64 | | | | | 12009,98 | | 18921,62 |
| Rental | | | | | | | 33386,5 | 333 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| payments | | | | | | | 4 | 86,54 |
| Cost savings | | | | 52726,59 | | | | 52726,59 |
| Estimated business profit | | | 54152,07 | | | | | 54152,07 |
| Economically reasonable expenses without decryption | | | | 34556,57 | | | | 34556,57 |
| Loss of income | | | | | 211943,60 | | | 211943,60 |
| Interest expense on loan agreements and loan agreements | | 662395,00 | | | | | | 662395,00 |
| Total | 6911,64 | 662395,00 | 54152,07 | 97535,69 | 211943,60 | 12009,98 | 33386,54 | 1078334,52 |

**Source:** compiled by the author based on the analysis of rulings of the Supreme Court of the Russian Federation, adopted in the period from 2015 to 2020.

**Table 2 -** A study of illegally excluded economically justified expenses from the IEE on thermal energy by regions of Russia (continued)

| **Name of costs** | **Chuvash Republic** | **Perm Territory** | **Rostov Region** | **Kirov Region** | **Kamchatka Territory** | **Irkutsk Region** | **Republic of Mari El** | **Total** |
|---|---|---|---|---|---|---|---|---|
| Social contributions | 914,91 | | | | | | | 914,91 |
| Electric energy costs | 2024,09 | | | | | | | 2024,09 |
| Property tax | | 2518,06 | | | | | | 2518,06 |
| Fuel costs | 3937,04 | | | | | | | 3937,04 |
| Capital investment expenses | | | | 4094,50 | | | | 4094,50 |
| Payment of labor | 3280,97 | 133,00 | | | 3560,00 | | | 6973,97 |
| Depreciation of | | 7253,34 | | | | 1598,00 | | 8851,34 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| fixed assets | | | | | | | | |
| Estimated business profit | | | 237,15 | | 2933,00 | | | 3170,15 |
| Expenses for third-party services | | | 94255,25 | | | | | 94255,25 |
| Economically reasonable expenses without decryption | | | | | | | 65869,08 | 65869,08 |
| Loss of income | | | | | | 1471,40 | | 1471,40 |
| Total | 10157,01 | 9904,40 | 94492,40 | 4094,50 | 6493,00 | 3069,40 | 65869,08 | 194079,79 |

**Source:** compiled by the author based on the analysis of rulings of the Supreme Court of the Russian Federation, adopted in the period from 2015 to 2020.

The situation is similar in the field of cold water supply and sanitation, for example, the State Unitary Enterprise Kubanvodkompleks of the Krasnodar Territory challenged the non-inclusion of depreciation accrued in respect of facilities created at the expense of budgetary funds. MP Vodokanal of the Ivanovo region challenged the exclusion of costs under the wage item, and the amount of 743,142 thousand rubles was also to be included in the company's tax bill in order to smooth tariffs in the field of cold water supply (sanitation) for 2019-2023.

These actions by regulators lead to the fact that from the beginning, resource suppliers lose their well-being, and then consumers, due to interruptions in the supply of resources, due to the deterioration of networks. At the same time, the level of economic security of regional budgets is decreasing, as it is necessary to cover the losses of natural monopolists proven in courts.

## CONCLUSION

So, based on the conducted research, illegally excluded costs from the high-income tax and adjustments to the volume of supply of resources in the commodity markets of heat supply, water supply and sanitation, we will proceed to the proposal of indicators for assessing the level of economic security of subjects of the tariff regulation system of commodity markets of basic industries.:

- the amount of useful vacation;
- consumer price index;
- adjustments and cost savings;
- inter-tariff differences in HB;
- interest expense on loan agreements and loan agreements;
- loss of income;
- expenses for third-party services;
- estimated business profit and regulatory profit;
- rental payments;
- depreciation of fixed assets;
- payment of labor;
- social contributions;
- capital investment expenses;
- fuel costs;

- property value and property tax;
- electric energy costs;
- expenses for doubtful debts.

Monitoring of these indicators will contribute to ensuring economic security in the commodity markets of the basic industries: heat supply, water supply and sanitation.

## CONFLICT OF INTEREST

The authors declare that there is no known conflict of interest associated with this publication.

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