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AGRICULTURAL BUDGET AS A SOURCE OF FINANCING RURAL DEVELOPMENT IN THE REPUBLIC OF SERBIA²

Abstract

Incentives to support rural development are an important segment of the agricultural budget considering that, among others, they include incentives for investments aimed at developing and achieving competitiveness of sustainable agricultural production, as well as the development of non-agricultural activities, which can be a significant incentive for rural development. The aim of the paper is to present the participation of planned incentives for rural development measures in the agricultural budget of the Republic of Serbia in the last decade, as well as to show the qualitative changes in the agricultural policy, regarding the structure of these incentives, in the analyzed period (2017-2023). The research is realized out on the basis of planning documents – regulations on the distribution of incentives in agriculture and rural development, which are analyzed for each year in the period 2013-2023. The author concludes that incentives for rural development measures did not have quantitative and qualitative stability and sufficiency in the analyzed period, which is necessary in order to achieve the full effects of these incentives.

Keywords: agricultural financing, agricultural budget, agricultural policy, measures of rural development, Republic of Serbia

JEL Classification: Q14, Q18, R51

АГРАРНИ БУЏЕТ КАО ИЗВОР ФИНАНСИРАЊА РУРАЛНОГ РАЗВОЈА У РЕПУБЛИЦИ СРБИЈИ

Апстракт

Подстицаји за подршку руралном развоју су важан сегмент аграрног буџета с обзиром на то да, између осталих, обухватају и подстицаје за инвестиције у циљу развоја и постизања конкурентности одрживе пољопривредне производње, као и развоја непољопривредних активности, које могу да буду значајан подстрек руралном развоју. Циљ рада је да се представи учешће подстицаја за мере руралног развоја у аграрном буџету Републике Србије у последњој деценији, као и да се прикажу квалитативне измене у аграрној политици, у погледу структуре ових подстицаја, у анализираном периоду. Истраживање се реализује на основу планских докумената – уредби о

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расподели подстицаја у пољопривреди и руралном развоју, које се анализирају за сваку годину у периоду 2013-2023. година. Ауторка закључује да подстицаји за мере руралног развоја нису имали квантитативну и квалитативну стабилност у анализираном периоду, а која је неопходна у циљу постизања пуних ефеката ових подстицаја.

Кључне речи: *финансирање пољопривреде, аграрни буџет, аграрна политика, мере руралног развоја, Република Србија*

Introduction

Financing of agriculture with the support of the state in the Republic of Serbia, until 1994, was realized from the primary issue of the National Bank of Serbia. With the reconstruction of the monetary system, which was adopted by the competent institutions on January 24, 1994, this privileged way of financing farmers was abolished. Specifically, it was lending to agricultural entities at low (privileged) interest rates. These loans were considered by some authors to be the main cause of the hyperinflation recorded in the Republic of Serbia in 1993. During 1994 and 1995, it was not possible to finance agricultural entities with state support. This method of financing agriculture has only been possible since January 1, 1996, when the agricultural budget was constituted as a unified method of state financial support for agriculture (Radović, 2009).

The agricultural budget, as an integral part of the state budget of the Republic of Serbia, has been a secure, favorable, but also insufficient source of financing for agriculture since its establishment in 1996, until today. Since its establishment, the agricultural budget has contained subsidies for rural development, but these agricultural policy measures have changed over time in name and content, as well as quantitative participation in the agricultural budget. For example, rural development support measures accounted for 1/5 of the agricultural budget in 2004, and in the following year their share in the agricultural budget was reduced by around 70% (Radović, 2014). This inconsistency of the agricultural policy was one of the most significant causes of the crisis and problems of the domestic agricultural sector (Pejanović, 2016).

The funds of the agricultural budget were not a sufficient source of financing agriculture in the Republic of Serbia during all the years of its existence. Agricultural entities that had opportunities used their own sources (accumulation) for financing, and commercial bank loans were reluctant to decide, because they were an unfavorable source of agricultural financing. First of all, due to high interest rates, inconsistency of annuity maturities with the seasonal nature of agricultural production, expensive bank guarantees as a means of securing loans, etc. Some authors (Grujić-Vučkovski, 2022) conclude on the basis of their research that agricultural producers are insecure about the marketing of their products, and are afraid of taking on loan. The lack of favorable sources of financing influenced the reduction of the volume of agricultural production, the reduction of investments in the technological modernization of production, and thus the lag in the development of the domestic agricultural sector.

The CAP accounts for 33.1% of the 2021 EU-27 budget (European Parliament, 2023). In order to finance rural development in the member states of the Union, the European

Agricultural Fund for Rural Development was established (EAFRD). The Common Agricultural Policy of the European Union (CAP) is adopted for a ten-year period. This is very important, because it allows agricultural subjects to have a stable and predictable source of financing their production.

The aim of the paper is to present the participation of planned incentives for rural development measures in the agricultural budget of the Republic of Serbia in the last decade, as well as to show the qualitative changes in the agricultural policy, regarding the structure of these incentives, in the analyzed period (2017-2023). The research is realized out on the basis of planning documents – regulations on the distribution of incentives in agriculture and rural development, which are analyzed for each year in the period 2013-2023. The paper uses desk research, analysis, synthesis and descriptive methods. The data sources are the current normative framework (Law on Incentives in Agriculture and Rural Development and Laws on the Budget of the Republic of Serbia), as well as data available on the website of the Ministry of Agriculture, Forestry and Water Management of the Republic of Serbia – Directorate for Agrarian Payments (rules and regulations, which defined agricultural policy measures in the analyzed period).

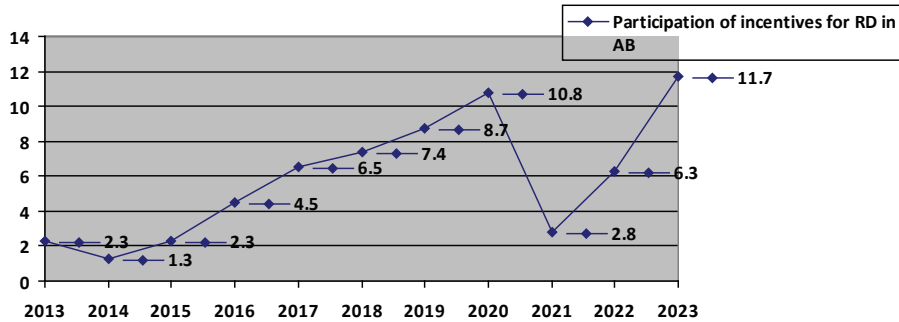
Research results and discussions

Within the Law on Incentives in Agriculture and Rural Development are defined the types of incentives. This law also defines the method of using incentives, the Register of incentives, as well as the conditions for exercising the right to incentives. The Government of the Republic of Serbia for each budget year, in accordance with the Law on Incentives in Agriculture and Rural Development and the Law on the Budget, determines the total amount of funds, as well as the types and maximum amounts of individual incentives, which are defined by regulations on incentives in agriculture and rural development.

The percentage share of the amount of planned incentives for rural development measures in the agricultural budget, in the last decade, is shown in Graph 1. Analyzing the presented data, it is noted that the participation of these incentives in the agricultural budget increased by about five times in 2023, the last year of the analyzed period, compared to the initial year, 2013. Also, it can be noted that the amounts of these incentives were very uneven by individual years. The most pronounced change was recorded in 2021, when the share of planned incentives for rural development (RD) measures in the agricultural budget (AB) fell to only 2.8%, from 10.8%, which was in 2020.

Types of incentives for rural development (RD) defined by the Law on Incentives in Agriculture and Rural Development in the Republic of Serbia (LIARDS). These are incentives for: improving competitiveness, preserving and improving the environment and natural resources, diversifying income and improving the quality of life in rural areas, preparing and implementing local strategies for rural development, and incentives for improving the system of creation and transfer of knowledge (LIARDS, clause 34).

Graph 1. Graphic representation of the percentage participation of planned incentives for RD in the AB 2013-2023



Source: Based on LIARDRS 2013-2023 and RDIARDRS 2013-2023.
 Edited by the author.

In the structure of planned incentives for rural development (PIRD), planned incentives for improving competitiveness (PIIC) had the largest share in the entire analyzed period. Other types of incentives had a highly variable relative participation (planned incentives for improvement and preservation of the environment and natural resources – PIIPENR and planned incentives for improvement of the system of creation and transfer of knowledge – PIISCTK). Some, although prescribed by the LIARDRS, were not represented at all in the agricultural policy measures in certain years. This was the case with planned incentives for diversifying income and improving the quality of life in rural areas (PIDIIQLRA), which were not represented in the agricultural policy measures in 2023. The same was the case with planned incentives for the preparation and implementation of local rural development strategies (PIPILRDS) in 2018, 2021 and 2023 (Table 1).

Table 1. Structure of PIRD 2017-2023 (in %)

Year	2017	2018	2019	2020	2021	2022	2023
	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)
Incentives ...							
- PIIC	73.2	61.8	77.6	66.3	44.3	61.2	80.7
- PIIPENR	5.7	7.8	4.9	8.3	11.7	10.6	11.5
- PIDIIQLRA	6.7	18.5	8.6	12.8	0.1	9.5	-
- PIPILRDS	0.4	-	0.7	0.2	-	0.7	-
- PIISCTK	14.0	11.9	8.2	12.4	43.9	18.0	7.8
TOTAL INCENTIVES (TI) (in %)	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Source: Based on RDIARDRS 2017-2023. Edited by the author.

Planned incentives for investments in physical assets of agricultural holdings (PIIPAAH) had a dominant share in the structure of planned incentives for improving

competitiveness (PIIC) in the entire analyzed period (Table 2). PIIPAAH had a very heterogeneous structure, and the purpose of certain incentives within this group was defined by individual regulations. For example, in the Rulebook on incentives for investments in physical assets of agricultural holdings for the acquisition of quality breeding cows for the improvement of primary livestock agricultural production (Rulebook b), it is defined that the incentives apply to the procurement of heads of cattle, sheep, goats, pigs and bee queens. According to research results (Ivanović et al., 2020), productivity in livestock production is related closely to the number of heads, and the best results in production are achieved by farms with close to 30 dairy cows and around 45 head of cattle. In the Rulebook on incentives for investments in physical assets of the agricultural farm for the purchase of a new tractor (Rulebook a) it is defined that incentives are approved for the purchase of a new tractor with an engine power of up to 60 kilowatts (kW).

Table 2. Structure of PIIC 2017-2023 (in %)

Year Incentives ...	2017	2018	2019	2020	2021	2022	2023
	Participation in TI	Participation in TI	Participation in TI	Participation in TI	Participation in TI	Participation in TI	Participation in TI
	(in %)	(in %)	(in %)	(in %)	(in %)	(in %)	(in %)
- PIIPPAH	70.1	87.7	80.9	69.1	99.3	68.65	73.5
- PIIPMAFFP	8.3	4.9	2.7	13.5	0.7	31.22	-
- PIIRM	21.6	7.4	16.4	17.4	-	0.12	26.5
- PISOAPA	-	-	-	-	-	0.01	-
TOTAL INCENTIVES (TI) (in %)	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Source: Based on RDIARDRS 2017-2023. Edited by the author.

In the Rulebook on incentives for investments in physical assets of agricultural farms for the acquisition of new machines and equipment for improving the primary production of plant crops, incentives are defined for investments in equipment for the production of all types of plants, as well as for investments in equipment for land cultivation, protection of plants from diseases and the hail, as well as for fertilizing and irrigating plant crops (Rulebook c). In the Rulebook on incentives for investments in physical assets of agricultural holdings through support for the establishment of perennial production plantations of fruit trees and hops, as well as in the Rulebook on incentives for investments in physical assets of agricultural holdings through support for the establishment of perennial production plantations of grapevines, it is defined that incentives are approved for the purchase new seedlings, as well as supports for planting, soil preparation and cultivation, as well as for chemical soil analysis (Rulebook d, Rulebook e). On the basis of the above, it is noted that the goal of incentives is to increase the volume of agricultural production, as well as to improve the technology of this production.

Planned incentives for investments in the processing and marketing of agricultural, food and fishery products (PIIPMAFFP) are also defined by individual regulations. The

main goal of these incentives is to stimulate agricultural entities to process their products and invest in marketing, in order to sell them on the market at higher prices, in relation to the sale of primary agricultural products. The goal of planned incentives for investments in risk management (PIIRM) is that agricultural entities apply more economic protection of their production. All the mentioned incentives, combined, affect the increase in the competitiveness of agricultural and food products produced in Serbia. Planned incentives for stimulating the organization of agricultural producers in associations (PISOAPA) were at a low level in the analyzed period. However, these incentives are also an important factor for the growth of the competitiveness of domestic agriculture. These incentives were present in the structure of the agricultural budget only in 2022, and in a minimal amount.

Table 3. Structure of PIIPENR 2017-2023 (in %)

Year	2017	2018	2019	2020	2021	2022	2023
	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)
Incentives ...							
- PIOP	55.2	43.3	46.6	69.4	99.99	71.69	70.0
- PIPPAGR	39.9	56.7	53.4	30.6	0.01	28.30	30.0
- for agroecological measures and good agricultural practice	4.9	-	-	-	-	-	-
- for sustainable use of forest resources	-	-	-	-	-	0.01	-
TOTAL INCENTIVES (TI) (in %)	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Source: Based on RDIARDRS 2017-2023. Edited by the author.

In the structure of planned incentives for the improvement and preservation of the environment and natural resources (PIIPENR), in the analyzed period, only planned incentives for organic plant (PIOP), planned incentives for livestock production (PILP) and planned incentives for the preservation of plant and animal genetic resources (PIPPAGR) were continuously represented (Table 3). However, despite the existence of these incentives, which were paid continuously in the analyzed period, organic agricultural production in Serbia has not been enough developed. For example, in 2019, only 21,265 ha were under organic plant production, and about 7,000 registered agricultural farms were engaged in it (Radović & Jeločnik, 2021).

In the structure of planned incentives for diversifying income and improving the quality of life in rural areas (PIDIIQLRA), planned incentives for supporting young people in rural areas (PISYPRA) had a dominant share in the analyzed period. However, even this measure of agrarian policy was not present continuously (it did not exist in 2022 and 2023). Planned incentives for the development of non-agricultural activities in rural areas (PIDNAARA) also did not have a stable share in the agricultural budget in the period 2017-2023. Within this measure, there are very significant investments in the development of rural tourism, as a non-agricultural activity, which can realize the fastest diversification of rural economies, and thus encourage rural development (Radović, 2015).

Table 4. Structure of PIDIIQLRA 2017-2023 (in %)

Year Incentives ...	2017	2018	2019	2020	2021	2022	2023
	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)
- PIDNAARA	10.5	0.08	27.2	19.4	25.0	10.5	-
- PISYPRA	63.2	82.58	49.4	77.4	25.0	-	-
- PICOPPDGO	26.3	17.34	23.4	3.2	50.0	5.3	-
- PIIRS	-	-	-	-	-	84.2	-
TOTAL INCENTIVES (TI) (in %)	100.00	100.00	100.00	100.00	100.00	100.00	-

Source: Based on RDIARDRS 2017-2023. Edited by the author.

Planned incentives for the certification of organic products and products with a designation of geographical origin (PICOPPDGO) are very important in order to achieve a higher selling price of agricultural and food products on the domestic and international markets. The planned participation of these incentives in the agricultural budget in the analyzed period was variable, one could say unstable, given that in 2023 they did not exist at all as a measure of agricultural policy. Planned incentives for investments in the rural structure (PIIRS) existed in the structure of rural development measures only in 2022, although it is a very important agricultural policy measure for the development of rural areas (Table 4).

Table 5. Structure of PIPILRDS 2017-2023 (in %)

Year Incentives ...	2017	2018	2019	2020	2021	2022	2023
	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)
- preparation of local rural development strategies	60.0	50.0	97.1	99.99	50.0	23.5	-
- implementation of local rural development strategies	40.0	50.0	2.9	0.01	50.0	76.5	-
TOTAL INCENTIVES (TI) (in %)	100.00	100.00	100.00	100.00	100.00	100.00	-

Source: Based on RDIARDRS 2017-2023. Edited by the author.

Planned incentives for preparation and incentives for implementing local rural development strategies (PIPILRDS) had approximately equal participation in the structure of incentives shown in Table 5, in almost all years of the analyzed period. However, in 2023, no funds were allocated at all from the agricultural budget for these incentives.

Both types of planned incentives for improving the system of creation and transfer of knowledge (PIISCTK) were present in all years of the period (2017-2023). Planned incentives for support in providing advice to agricultural subjects (PISPAAS) had a

dominant share in these structure (Table 6). It is an important agricultural policy measure that finances the work of agricultural expert and advisory services, which are primarily responsible for supporting the development of production in agriculture.

Table 6. Structure of PIISCTK 2017-2023 (in %)

Year	2017	2018	2019	2020	2021	2022	2023
	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)	Participation in TI (in %)
Incentives ...	(in %)	(in %)	(in %)	(in %)	(in %)	(in %)	(in %)
- PISPAAS	85.0	89.7	89.7	69.6	73.3	67.0	92.2
- PIDTTADIPARD	15.0	10.3	10.3	30.4	26.7	33.0	7.8
TOTAL INCENTIVES (TI) (in %)	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Source: Based on RDIARDRS 2017-2023. Edited by the author.

Planned incentives for the development of technical-technological, applied, developmental and innovative projects in agriculture and rural development (PIDTTADIPARD) had a significantly smaller share in the structure of total incentives (Table 6). However, it is significant that this agrarian policy measure is present continuously, considering its important impact on the modernization of agricultural production.

Conclusion and recommendations

Based on the conducted research, it can be concluded that planned incentives for rural development measures did not have a stable quantitative share in the agricultural budget in the last decade (2013-2023). Also, their structure was variable. Rural development is negatively affected when some of the primary incentives in this area are not paid continuously, or there are large differences in their amounts in two consecutive years. In the analyzed period, this was the case with incentives for diversifying income and improving the quality of life in rural areas, as well as with incentives for the preparation and implementation of local rural development strategies.

In order to achieve the full effects that incentives for rural development measures should have, their quantitative and qualitative stability and sufficiency is needed. Stability could be achieved if agricultural policy measures were defined in advance for a longer period in the Republic of Serbia, as is the practice in the European Union.

In future research, it would be useful to analyze the amounts of incentives paid for rural development measures, their structure and participation in the total budget for agriculture in the Republic of Serbia.

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