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К ВОПРОСУ О ВОССТАНОВЛЕНИИ ЦЕЛЕВЫХ БЮДЖЕТНЫХ ФОНДОВ

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Аннотация

В статье обсуждается необходимость оживления целевых бюджетных средств. Автор выделяет основные особенности этих средств, обоснование их появления и упразднения в 2007 году. Например, автор рассматривает последствия прекращения работы, санкционированной за счет целевых бюджетных средств, и осознание того, что нет необходимости восстанавливать удаленную статью в бюджете.

Ключевые слова: правительство, целевые бюджетные средства, экологические фонды, Федеральный дорожный фонд.

ON THE QUESTION OF THE RESTORATION OF THE TARGETED BUDGET FUNDS

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Abstract

The article discusses the necessity of the revival of the targeted budget funds. The author identifies the main features of these funds, the basis for their appearance and abolition in 2007.

For example, the author considers the consequences of the termination of the work authorized under the targeted budget funds and the realization that there is no need to restore the deleted item in the budget.

Key words: government, targeted budget funds, environmental funds, Federal Road Fund.

During its activity the state needs funds to perform its functions. Money is accumulated in special funds and is intended for specific purposes. Such funds were previously called the targeted budget funds (they were abolished in 2007). Currently money is accumulated in budget funds. At the moment, the necessity of the revival of the targeted budget funds remains a subject of dispute among scientists, economists, and government officials.

The concept of “targeted budget funds” appeared in the mid-1990s, when this status was given to some extra-budgetary funds that were needed to finance particular government spending and were created by separate budget items with targeted cash flows. This was done to increase the ability of control cash flow. That is how industry funds were created: the environmental fund, the road fund, the crime prevention fund, the fund for management, research, conservation and reproduction of aquatic biological resources, the Federal Fund for the Restoration and Protection of Water Objects, the Fund of the Russian Federation Ministry of Atomic Energy, etc. Such an innovation allowed to provide financing for certain public spends in the context of the extreme necessity of money [3, p. 214-216].

The targeted budget funds had the following features:

- 1) They were approved annually in the federal budget,

- 2) Their composition in the federal budget was variable,
- 3) They were formed by targeted income,
- 4) Money of the funds was distributed and used according with the directions strictly established by the law of the federal budget,
- 5) The funds couldn't be withdrawn and could not be used for profit,
- 6) Money that was not used in the reporting year were sent to the next fiscal year [2].

Federal Law No. 63 – FZ of April 26, 2007 “On Amendments to the Budget Code of the Russian Federation Regarding the Regulation of the Budget Process and Bringing Certain Legislative Acts of the Russian Federation into Compliance with the Budget Law of the Russian Federation” cancelled the legal basis of the targeted budget funds.

We can consider the consequences of the abolition of the funds on the example of the largest the targeted budget funds - the Federal Highway Fund, which existed from 1995 to 2000.

According to the Chamber of Audit, the abolition of the Federal Road Fund of the Russian Federation is not justified. This may slow down the development of construction and repairs of Federal roads. The conclusion of the Chamber of Audit was confirmed by the degradation of the road fund dynamics. There was an increase in the rate of road entry until 2001. Since 2002, it has been decreasing by 20% [4].

Recently, information about the necessity of restoration of environmental funds has begun to appear. For example, G. Safonov, the director of the Center for the Economics of the Environment and Natural Resources of the National Research University Higher School of Economics, argues that the need of funds is based on the fact that in the Central Bank of Russia types of income are assigned to kinds of expenses [5]. Therefore, a positive point would be the efficient use of the fund.

The most important question is whether the targeted income is an effective tool for managing the state and municipal finances.

First of all, it should be noticed that one of the most important principles of the budget is the absence of fixing certain revenues to expenses. It ensures the maneuverability of the budget fund. If some revenues had had a targeted character, the possibility of redistributing monetary resources would have been destroyed. Then the interests of smaller groups would be over the interests of society as a whole.

Secondly, foreign experts argue that the introduction of targeted income would make it difficult to revise and make decisions about changes in the tax base, rates and benefits [6].

Thirdly, control over all the cash flows of the budgets of the budget system is done through central monitoring by the Federal Treasury, therefore, target budget funds are easier to manage than extra-budgetary ones.

Fourthly, the diversion of funds from certain types of revenues to the targeted budget funds may lead to a reduction in funding for other government tasks and will cause other areas of the economy to require the creation of such funds.

Fifth, the creation of the targeted budget funds as an independent unit requires hiring new employees which leads to additional costs for the state.

It can be concluded that the restoration of the targeted budget funds could lead to positive effects in some industries, however, according to experts, this can also cause difficulties and additional costs that are bigger than these positive effects. From our point of view, there is no need to restore the targeted budget funds for a number of reasons. Firstly, it would destroy the current principle of total (cumulative) cost recovery, and secondly, prototypes of trust funds currently exist in a budget fund (for example, a road fund, an investment fund, and several others).

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