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Experience of introduction of new forms of granting the target inter-budgetary transfers in the Republic of Sakha (Yakutia)

Experiment of the Republic of Sakha (Yakutia) on introduction of a new form of granting the target budgetary transfers in the form of the budgetary letter of credit is presented in the article. The relevance of this process is disclosed. The experiment of federal level of the power on introduction of this mechanism is described. Results of the pilot project on introduction of the budgetary letter of credit on the example of the certain state funded organization are analyzed. In this article it is shown that as a result of introduction of "the budgetary letter of credit" within the pilot project it was succeeded to cut the cash expenses in relation to the extremely possible amounts of financing. It, in turn, has allowed draw the conclusions that "the budgetary letter of credit" as a new procedure for granting of the target budgetary transfers can be effective at the sub-federal level of the inter-budgetary relations.

Опыт внедрения новых форм предоставления целевых межбюджетных трансфертов в Республике Саха (Якутия)

В статье представлен опыт Республики Саха (Якутия) по внедрению новой формы предоставления целевых бюджетных трансфертов в форме бюджетного аккредитива. Раскрыта актуальность данного процесса. Описан опыт федерального уровня власти по внедрению данного механизма. Проанализированы результаты пилотного проекта по внедрению бюджетного аккредитива на примере отдельного бюджетополучателя. В статье показано, что в результате внедрения «бюджетного аккредитива» в рамках пилотного проекта удалось снизить кассовые расходы по отношению к предельно возможным объемам финансирования. Это, в свою очередь, позволило сделать выводы, что «бюджетный аккредитив» как новый механизм предоставления целевых бюджетных трансфертов может быть эффективным на субфедеральном уровне межбюджетных отношений.

Keywords: federal budget, budget of the territorial subject of the Russian Federation, local budget, inter-budgetary relations, budgetary letter of credit, inter-budgetary transfers, remains of budgetary funds.

Ключевые слова: федеральный бюджет, бюджет субъекта РФ, местный бюджет, межбюджетные отношения, бюджетный аккредитив, межбюджетные трансферты, остатки бюджетных средств.

The inter-budgetary transfers continue to remain one of the main instruments of regional policy. It is connected with many reasons among which it is possible to call: transparency of the budgetary system, perfect work of the budgetary mechanisms, effectiveness of direct financing on the regional development. In this regard a search of new, effective forms of their granting it is constant to be in the center of attention of the experts in this area.

As is well-known in the Russian Federation there are two main levels of the inter-budgetary relations: between the federal budget and the budgets of territorial subjects of the Russian Federation, and also between the budgets of territorial subjects of the Russian Federation and the budgets of local governments¹. According to the budgetary Code of the Russian Federation transfers can be provided to subordinate the budget levels in four main forms: grants, subventions, subsidies and the other inter-budgetary transfers. [1] Three last forms are the budgetary transfers having the purpose. Their share in the structure of budgetary transfers is traditionally high. The structure of the inter-budgetary transfers transferred from the federal budget to the budgets of the subjects of the Russian Federation during the period from 2013 to 2015 is presented in the table 1. Apparently from the table the target budgetary transfers traditionally occupy higher than 50%.

Table 1

Structure of the inter-budgetary transfers provided from the federal budget to the budgets of the subjects of the Russian Federation (%)

	2013	2014	2015
Total IBT	100	100	100
Dotations	41	49	41
Subventions	18	19	21
Subsidies	35	25	25
Other IBT	6	7	13

Source: it is made according to the Ministry of Finance of the Russian Federation.

Long time the procedure for granting of transfers remained identical, namely advance. One of the main shortcomings of advance approach is the problem of the

¹ The interbudgetary relations between municipal districts and settlement level in this article aren't considered.

so-called "frozen means", the means which, in fact, have been transferred to the subordinate budgets, but for any reasons couldn't be used in time, and in the end of the year came back to the higher budget. As a result on the treasury accounts of public authorities and local governments the large remains of budgetary funds accumulated that in turn reduced the level of their liquidity.

In 2013 at the level of the federal budget the new mechanism on granting the target budgetary transfers in the form of "the budgetary letter of credit" - transfers of the inter-budgetary transfers from the federal budget to the budgets of the subjects of the Russian Federation under the actual requirement is entered. [3]. Already then the predesigns on economic effect of use of this mechanism have been made. According to the experts in a year it can make about 250 billion rubles, the remains of target means on the accounts of regional budgets make approximately so much. [2]. In spite of the fact that this mechanism has begun to take root three years ago, it isn't possible to estimate the full scale of effect as at once not all regions were transferred to this form. The mechanism was fulfilled in the pilot mode, but the fact that this practice "has attracted" to the Ministry of Finance indirectly confirms the fact that since 2016 the Ministry of Finance extends the similar practice "advancing under requirements" through the treasury accounts to all recipients of the state budget: regions, corporations, the other legal entities.

The problem of "the frozen means" is observed also at the subject level, including the Republic of Sakha (Yakutia). So, for example, the remains of the target budgetary funds transferred on the accounts of local budgets at the end of 2014 have made about 1,6 billion rubles (tab. 2) of the federal and republican budget. Considering a difficult financial situation and a total lack of means of financial system of the country, republic, it is possible to call the sum considerable.

Table 2

Remains on the accounts of local budgets of the target budgetary transfers as of 1/1/2015 (before the pilot project)

Inter-budgetary transfers	Remains, thousand rubles.	Specific weight (%) to the total amount of the remains
Subsidies	1240732,2	73,2%
Subventions	196278,1	12,1%
Other interbudgetary transfers	108768,5	6,4%
Remains of last years	136066,6	8,2%
Total	1618836,4	100

Source: according to the Ministry of Finance of RS(Ya).

As one of the measures directed to an increase in the liquidity in 2015 the Ministry of finance of RS(Ya) together with the Federal Treasury Department on RS(Ya) has set the task to realize the new mechanism of "the budgetary letter of

credit" – transfers of the inter-budgetary transfers from the republican budget to the budgets of municipal districts of RS(Ya) under the actual need of recipients of means of the local budgets. Realization of the mechanism of "the budgetary letter of credit" has been provided by the Program of the Government of the Republic of Sakha (Yakutia) for an increase in the efficiency of the budgetary expenses for 2014 - 2016 approved by the resolution of the government of RS(Ya) from 4/19/2014 N 100 [4]. In 2015 this mechanism was fulfilled in the pilot mode.

As the participants of the project were determined:

- the Ministry of finance of the Republic of Sakha (Yakutia);
- the Federal Treasury Department on the Republic of Sakha (Yakutia);
- the main manager of means of the state budget of the Republic of Sakha (Yakutia) – the Department on archiving of RS(Ya);
- financial bodies of municipalities of the Republic of Sakha (Yakutia).

Behind holding this action the Department of republican treasury of the Ministry of finance of RS(Ya) which is responsible for organization and implementation of treasury execution of the State budget of the Republic of Sakha (Yakutia), maintaining the account and control of operations on personal accounts of the main managers, recipients of means of the state budget, autonomous and budgetary institutions, the state unitary enterprises, target use of means of the state budget of RS(Ya) was responsible.

As a subvention which was listed on the mechanism of the budgetary letter of credit the subvention on performance of the separate state power has been determined on completing, storage, account and use of the documents of RS(Ya) archival fund which administrator is the Department on archiving of RS(Ya).

Stages of implementation of the project:

1 stage. The department on archiving of RS(Ya) transfers to the Federal Treasury Department on RS(Ya) of power of the recipient of means of the state budget of RS(Ya) for transfer to the local budgets of subvention to performance of the separate state power on completing, storage, account and use of the documents of the RS(Ya) archival fund. As the document on delegation of power on implementation of the power of the recipient of means of the state budget of RS(Ya) for transfer in the local budgets the order of Department on archiving of RS(Ya) is.

2 stage. According to the new mechanism the Department on archiving of RS(Ya) brings to the municipal districts the extreme amounts of financing within the cash plan. This operation is carried out by the document "Account Schedule". At the same time the expenditure of means is carried out by the recipients of means of the local budget only within the finished extreme amounts of financing. On the basis of the amounts of financing, recipients of means of the local budget as required and in the process of requirement submit the payment orders on payment. Undergone financial body control regarding compliance of the submitted documents by the recipients of means to the direction of expenditure of means to the purpose, means are charged off an account of the local budget. At the same time for this sum at the same time there is a writing off of funds from the account of the Department on archiving of RS(Ya), that is from the account of the state

budget of the subject. At the same time the rest of the extreme amounts of financing on the account of the local budget and the account of the Department of archiving of RS(Ya) to decrease by this sum, that is the transfer of "live means" were carried out only for those sums for which the recipients of means of the local budget submitted the payment documents.

As a result of introduction of "the budgetary letter of credit" within the pilot project it was succeeded to cut the cash expenses in relation to the extremely possible amounts of financing, within the sums necessary for payment for this period. At the same time the means undeveloped weren't nullified in time, and passed with the entering result to the next period. In this case the next month (fig. 1)

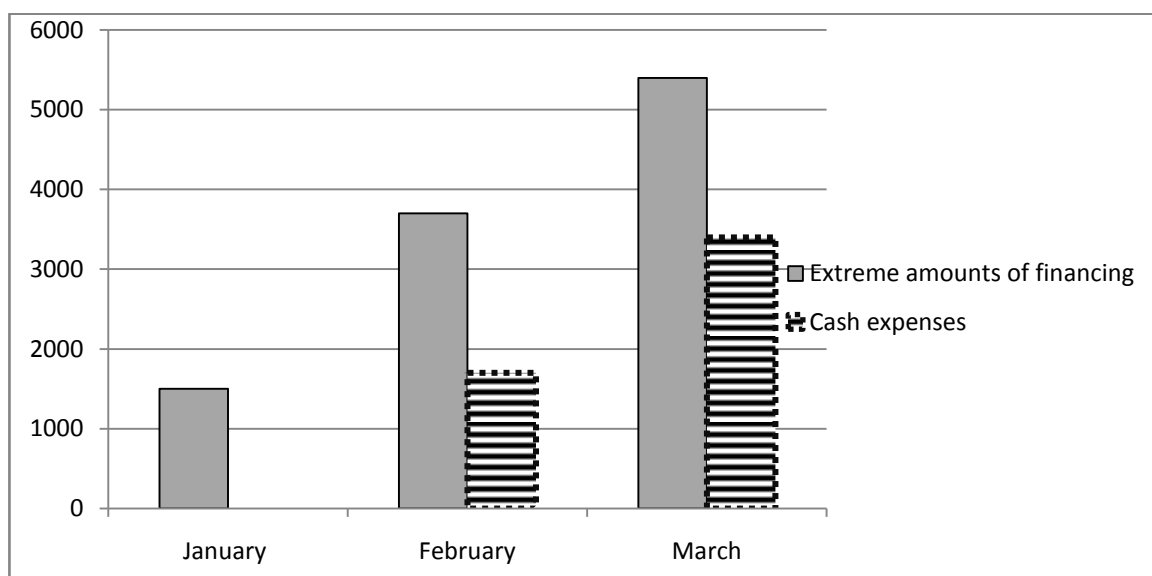


Fig. 1. Dynamics of cash expenses of the recipients of means of the local budget within the pilot project

As a result of implementation of a pilot project in RS (Ya) it was succeeded to achieve:

- timely and address transfer of target means;
- abbreviation of the obscure receipt on the target funds for personal accounts of municipalities RS(Ya);
- abbreviation of the period of receipt of target means in the income of the local budget;
- implementation of expenditures by the receiver of budgetary funds under the actual need without increase in time of making of the submitted payment document;
- lowering of the unused residuals of target means on the uniform accounts of local budgets;
- minimization of formation of receivables according to expenditures of the state budget of RS (Ya).

Thus, experience of the Republic of Sakha (Yakutia) showed that "the budgetary letter of credit" as a new procedure for granting of the target budgetary transfers in the form of "the budgetary letter of credit" confirms the efficiency at

the sub-federal level of inter-budgetary relations. This fact can be the base for recommendation of its full-scale implementation in the all territorial subjects of the Russian Federation.

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