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ПРОБЛЕМЫ ФОРМИРОВАНИЯ МЕСТНЫХ БЮДЖЕТОВ И ВОЗМОЖНЫЕ ПУТИ ИХ РЕШЕНИЯ

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Аннотация. В статье приведены основные способы формирования бюджетов муниципальных образований, с учётом статистических данных за последние годы. Выделены основные направления решения проблем, связанных с формированием местных бюджетов.

Ключевые слова: муниципальные образования, местный бюджет, формирование бюджета, налоговые доходы, неналоговые доходы, межбюджетные трансферты, дефицит бюджета, проблемы оптимизации.

PROBLEMS OF FORMATION OF LOCAL BUDGETS AND POSSIBLE WAYS OF THEIR SOLUTION

Abstract. The article shows the main ways of forming budgets of municipalities, taking into account statistical data for recent years. The main directions of solving problems connected with the formation of local budgets are singled out.

Keywords: municipalities, local budget, budget formation, tax revenues, non-tax revenues, interbudgetary transfers, budget deficit, optimization problems.

Municipal finances play an important role in the process of social and economic development of Russia, providing financing for the main network of preschool institutions, schools, medical and social institutions. However, the formation of the revenue part of local budgets is mainly done not through own revenues, but through deductions from higher budgets [1, p. 15]. To the present day, one of the most serious problems for the entire economy of the country and, in particular, its individual

territories is the lack of income of municipal associations and, consequently, the problem of the formation of local budgets. This is clearly demonstrated by statistical data.

The data of the last four years show that in 2012, slightly more than half of the municipal associations of the Russian Federation had a budget deficit, in 2013 their number was already 64%. And in 2014, the overall deficit of local budgets was fixed at 54.7 billion rubles and fell to 64 territorial entity of the Russian Federation (out of 83). In 2015, the volume of expenditures exceeded the revenue by 63.3 billion rubles. The number of territorial entity with a deficit budget increased to 73 in 2015.

Taking into account the fact that for 2015 the share of interbudgetary transfers (including subventions) in the total revenue of local budgets is 63.4% or 2216.2 billion. rubles, one can judge the insignificance of tax and non-tax revenues. Experts agree that local taxes are not basic and initially can not cover all costs of municipalities [3, p. 73].

In the total volume of local budget revenues received in 2015, tax and non-tax revenues amounted to 56.6% (1278.4 billion rubles), intergovernmental transfers (excluding subventions) and other gratuitous receipts to 43.4% (980.0 billion rubles). In the structure of own revenues of local budgets in the whole of the Russian Federation, tax revenues amounted for 44.2%.

The growth of the revenue part of the budget due to local taxes will be facilitated by the implementation of an integrated approach of a number of measures:

1. Increased control over compliance with the accounting of property and land. These include: land plots that are used without permission; buildings and structures erected without the right to their construction; various areas in which there is a discrepancy between the declared and actual volumes; reconstructed, re-planned and changed its initial design purpose. And the process of strengthening control is due to the inventory and the process of registration of municipal property and land;

2. It is necessary to increase informing the population about the taxation of real estate and to increase the interaction between registering, inventory and tax authorities. The relevance and constant synchronization with databases of registering, inventory and tax authorities is mandatory when accounting for inventory data [4].

One way to increase the incomes of local budgets from property is to revise the benefits that are granted to individuals when paying land taxes and property taxes. And this optimization of the benefits system should affect both local and federal and regional levels. Practice shows that the installation of benefits at the federal level leads to a lack of income at the local level.

Also, in the process of forming revenues of local budgets, non-tax revenues play an immediate role (they account for about 10%). Due to the use of the property of municipalities, more than half of all non-tax revenues are formed. About 20% is spent on the realization of tangible and intangible

assets. And about 20% of the revenues from the provision of paid services by government agencies [2, p. 102].

The complexity of the effective receipt of non-tax revenues in local budgets is the uneven distribution of these revenues, as well as the difficulties in their forecasts, since many sources of non-tax revenues are single (income from the use of municipal property, sale of tangible and intangible assets, administrative fees and charges, payment for damages, etc.).

Non-tax revenues represent only a part of the revenue base of municipalities, but serve as an additional source of its formation and enhancement of economic independence. Yield from the sale of municipal property can be increased through the search for new unused landless real estate and land, with further definition of them in municipal ownership and transfer to use or ownership of natural or legal persons on the basis of the lease or sale contract. Based on this, revaluation of existing rent rates in accordance with the market situation will act as an additional source of revenue [5, p. 51].

Local budgets have enough internal reserves to form their own budget. However, there are certain obstacles to the receipt of revenues in the budget: they are the disinterest of officials of local government, as this reduces intergovernmental transfers in the form of grants that come from the federal budget.

In conclusion, it can be noted that the problems of budgets of municipalities are related to both revenues and expenditures. Expenditure is much higher than revenue, forming a budget deficit (already in almost all regions of the country). The issue of economic independence of municipal entities is on the first place, therefore, it is necessary to ensure economic growth, strengthen the independence and balance of local budgets, which together form the basis of the budget system of our country.

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