

## ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ. МІЖНАРОДНІ ЕКОНОМІЧНІ ВІДНОСИНИ

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### **Opinions On The Implementation Of The New Administrative-Territorial Budgeting System Elaboration In The Republic Of Moldova**

In this article are exposed opinions of the author, who studied the implementation of new administrative-territorial budgeting system in the districts of Riscani and Ocnita that were piloted on 2014. The performed analysis used a set of quantitative and qualitative indicators comparing the new system to the old. The author summarizes certain views, which lists the advantages and disadvantages of the new system. The author concludes that the new budgeting system leads to strengthening local financial autonomy and responsibility of local authorities to raise new sources of income to the local budget.

**own revenues, autonomous income, general and special transfers, current expenditures, capital expenditures, degree of achievement, degree of self-financing**

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### **Рассуждения о реализации новой административно-территориальной системы бюджетирования, внедряемой в Республике Молдова**

В статье излагается точка зрения автора по поводу реализации новой системы административно-территориального бюджетирования в Рышканском и Окницком районах, пилотный проект которой был разработан для 2014 года. Анализ базируется на использовании набора количественных и качественных показателей для сравнения новой и старой системы составления бюджета. Автор делает некоторые обобщения, в которых перечисляются преимущества и недостатки новой системы составления бюджетов. Автор приходит к выводу, что новая система бюджетирования приводит к усилению местной финансовой автономии и ответственности местных органов власти, способствует стабилизации действующих и появлению новых источников возрастания объема доходов местного бюджета.

**собственные доходы, автономные доходы, общие и специальные трансферы, текущие расходы, капитальные расходы, степень достижения, степень самофинансирования**

**Statement of the problem.** Public finance management is an integral part to overall economic management. Public finance management is one of the pillars of general economic management. The important place it occupies in the context of public finance management determined that it is the main tool to promote fiscal policy, together with other financial policies, underpinning growth and sustainable development of the national economy. In order to ensure sustainability of public finances, budgetary discipline and fiscal consolidation and ensure the efficient and transparent management of public finances, the Moldovan Parliament approved the Law on public finances and budget-tax responsibility (MO of RM, no. 206-208 from July 21, 2014) [1, 2].

In public finance a special place occupies local public finances. The law no. 397-XV of October 16, 2003 concerning local public finances (MO of RM, 2003, no. 248-253), in the reform of local public finances, was amended by the Law for supplementing certain acts nr. 267 of 01.11.2013 (MO no. 262-267/748 of 22.11.2013) [3]. Through this law took another important step in local public finance management reform. In recent years this reform gained momentum, with the objective of strengthening local financial autonomy. The main task of local authorities in achieving this goal is to supplement their income. Supplementing their local revenue is related to the tax base of each administrative-territorial units.

The new law on local public finance meant an essential reform in elaboration of administrative-territorial budgeting, a new system for calculating the general transfers (equalization), raising the accountability of local government in strengthening local autonomy and fiscal decentralization.

**Analysis of recent researches and publications.** In today's world there is no "pure" forms of government, and all of their formal attributes ("unitary", "federation", "democracy", "authoritarian", etc.), essentially, are a little reflection of reality. The term "federalism" is derived from the Latin "foedus" – "union, treaty", and in the broadest sense of the word describes the association of economic entities on the principles of federation, ie, while maintaining a degree of independence.

J. Altuzius [4], Sh. L. Montesquieu [5], P.-J. Proudhon [6], George Madison, John Jay and Alexander Hamilton contributed to the development of the theory of a federal polity.

Methodological basis of the implementation of the state functions as the central institution of the national economic system, are related to the theory of public finance as part of the general theory of the economy of the public sector [7].

In contrast to the public finances, the subject of which are traditionally the tax revenues of the budget, the theory of public economics is more general, including, aside from the theory of taxation, also the theory of public (budgetary) expenditure and the theoretical basis of intergovernmental relations (distribution of income and expenses between the budgets of different levels) J. G. K. Wicksell [8], E. R. Lindahl [9]. Later, in the works of P. Samuelson the interpretation of the state budget as a mechanism for the redistribution of the national income of the company for the purpose of financing the production of public goods was formed [10]. Further development of the problem of calculating the efficiency of the use of budgetary resources of the state received in the writings of W. Pareto, R. Lipsey, K. Lancaster [11]. According to the views of these authors, the most important element of the structure of government (public, communal) finance is a multilevel budgetary system and the main characteristic of the latter is a complicated budget structure and the nature of fiscal relations between different levels of government.

The points of the theory and methodology of municipal finance, financial and budgetary foundations of the municipalities were investigated by well-known scientists, theorists of fiscal federalism Ch. Tiebout [12], R. Musgrave [13], W. Oates [14]. The problems of the formation and development of the revenue base of local budgets, including in the context of inter-budgetary relations and their role in the development of national economies of foreign countries are reflected in the works of R. M. Bird, C. Wallich [15], R. Boadway, T. Hobson [16]. The determination of the income sources of the budget, the tax potential as the object of study is seen in the writings of R. J. Barro, X. Sala-i-Martin [17], S. Enid [18], F. J. Navratil [19].

The significant contribution to the study of the peculiarities of the budgetary management of the economy was made by the researchers such as S. L. Brue [20], A. Smith [21], D. Ricardo [22], J. S. Mill [23] W. Petty [24], and A. Marshall [25]. The classic works on the problems of the budgetary control belong to J. M. Keynes [26], J. R. Hicks [27], and W. C. Mitchel [28]. The problems of the budget federalism in conjunction with financial and macroeconomic subsystems of the national economy, are considering their efficiency in their work M. F. C. Allais [29], M. Albert [30], J. Buchanan [31], J. K. Galbraith [32], E. Domar [33], P. Koslowski [34], A. Cournot [35], A. Lerner [36], W. Eucken [37], W. Pareto [38], I. Fisher [39], M. Friedman [40], F. A. von Hayek [41], A. H. Hansen [42], K. J. Arrow [43]. The publication takes into account the fundamental approaches of experts on the development of the budget federalism in the United States as A. Shick [44], J. F. Zimmerman [45], and B. G. Peters [46].

The federal structure, being a complex and multifaceted phenomenon, has generated and still generates and creates a lot of debate and controversy. The American federalism aims

to the exception of the separatism and the strengthening of the federal authorities. As for European federalism, it, on the contrary, considers the strengthening of the center as a threat to the independence of the federation subjects. In XX century the concept of “federalism” and “federation” gain even more popularity, and the type of the federal state structure is approved in many countries.

**Statement of the objective.** Therefore, the aim of this article is to compare the new system with the old system in order to see the advantages of the new administrative-territorial budgeting system need.

**The main material.** *1. Analysis of qualitative indicators.*

The result of the comparison of the two versions of administrative territorial budgeting – the old system and new system implemented in pilot districts in 2014, can be stated following:

a) In section “income” will compare the aggregated indicators:

- Total revenues and degree of realization;
- Own revenues;
- Autonomous revenues / desegregations;
- General transfers (equalization) and special transfers.

*I. Total income and degree of realization* in terms of implementing the new financing formula of LPA compared to the old system.

*Total revenue and total revenue per capita* increased in 2014 compared to 2013 in all territorial administrative units and Ocnita and Rascani district [47]. In some districts this indicator practically doubled.

Improved indicator was caused by both the allocation of state budget transfers for capital expenditures and the fact that following the transition to the new funding system all of the districts of I level was winning, fact confirmed by the lack of transfers compensation fund for 2014 in the income structure of the districts of I level. Increases in some localities of the indicator were influenced by the receipt of rent from previous years and land tax in considerable quantities.

The transition to the new system for calculating the transfers from the state budget has influenced total revenue growth per capita in all districts of level I from Ocnita, which was confirmed by the absence of transfers from the compensation fund for 2014 in the income structure of district of level I.

*The degree of realization of total revenues* did not change significantly in 2014 compared to 2013 and most districts is close to ideal size of 100%, a maximum deviation of 5.9 percentage points on average in some localities.

Districts that recorded a lower level of achievement had problems in collecting rent payments. The predictability of the total revenues in Ocnita district is quite high until and after the implementation of reform transfers. Thus, the degree of revenue realization has departed ideal weight of 100% compared to 2013 and the other pilot district, was an increase of predictability in financial flows by near the degree of revenue realization of 100%.

In some localities from Râșcani district the degree of realization of total revenue is weaker, and we find that 1/3 of municipalities have not achieved the expected level and even lower than 2013, about 3-4%.

*II. Own revenues.* This indicator has been achieved in all districts. There are some localities that even have achieved performance at this indicator. The same trend is characteristic to indicator own income per capita. But it must be stated that this growth is due to revenue from 2014 from debt collection for rent and land tax. In conclusion, it's to be mentioned that over 70% of administrative-territorial units of the first level registered an increase at this indicator. But along with increasing own revenues has been also a considerable decrease in population.

Own revenues creates conditions to self-financing. *The degree of self-financing* has

decreased in 2014 in all analyzed areas. The decrease in the degree of self-financing of pilot municipalities was driven by increased shipments. In those localities where the situation has not changed is due own revenue coinciding with growth momentum and breakdowns of individual income tax (income autonomous) increase the pace of transfers. If there are localities that have a higher degree of self-financing then it is due from other years of land leasing payment and because those places do not exercise jurisdiction of preschool education (which was taken over by the second level LPA) and do not receives special education earmarked transfers.

In conclusion we can mention that in most localities degree of self-financing fell in 2014 compared to 2013, and it accounted between 12% and 24%. This was due to current transfers' increases, and those capitals, including means received from the Road Fund for the roads repair which by 2014 was not allocated for level I.

From the above we can conclude that districts have a weak financial base and are unable to finance themselves in this situation.

*The degree of achievement of own revenues.* The degree of achievement of own revenues in pilot localities from Ocnita and Râșcani have a mixed character, varying in 2013 from 80%, and rising in some places up to 200%. Over 50% of localities the degree of realization of own revenues have around ideal size approached to 100%, implying increase the predictability of these revenues, and on the other hand held a departure from this value, which implies a decrease of predictability. However, if we exclude the number of localities in which decreased the predictability of its revenues, which were collected debts from previous years, which could not be predicted with accuracy and where there have been collected revenues from lease contracts and unpaid by a tenant, predictability of own revenues in the settlements of these districts has increased.

But it should be noted that the degree of realization of own revenues does not provide a precise characteristic of income predictability, because sometimes the planned amounts for collection from the existing tax base and under existing contracts are not paid on time by taxpayers, and sometimes outstanding amounts are collected, but are not planned due to lack of certainty planning that they will be charged.

Knowing that their income structure has the highest share of property of tax revenue would be good to see the dynamics of this tax. Revenues from property taxes in 2014 recorded an increase compared with 2013 in most pilot localities. The increase is largely due to payment arrears from previous years. The power of decision of LPA on rural property tax is virtually nil, subject, subjects, tax rates, exemptions and reductions were approved by law, and in cities such discretion is limited only practical choice with destination estate tax rate housing valued at market value in the range approved by law.

In conclusion we mention that during a year of implementation of public finance reforms, a significant improvement in the collection of property taxes are not recorded, given the fact that most stocks were capitalized in prior periods. The only way to increase revenue from this indicator is to expand the tax base through the sale or lease of land and unused property belonging to the districts.

*The degree of realization of property taxes.* For 2014 the predictability (forecasting) of property taxes determined by the gradual realization declined in many districts, where the degree of realization was departed by size of 100% and in some being closer to the 100% than in 2013.

In conclusion we can mention that reform of calculating financial transfers from the fund for administrative-territorial units in the first year did not affect property taxes to improve the predictability.

*III. Autonomous revenues/deductions:* in addition to their own revenues comprise deducted quotas from general shared state taxes. These breakdowns, unlike other transfers from the state budget, and the districts budgets are paid automatically and reflect very well the

situation of the local economy and efforts that LPA makes for the development.

In piloted localities the autonomous revenues increased in 2014 compared to 2013 in several localities. Although some localities had decrease, even the trend is positive.

The dynamics of *autonomous income per capita* is identical to autonomous revenue growth, except in localities where due to shrinking population the dynamics of autonomous revenue per capita is positive, unlike autonomous revenue growth in the overall locality.

In conclusion we can mention that in most localities of the district autonomous revenues registered have a positive trend, which is largely explained by increased revenue from the individuals income tax, which in turn was influenced by the increase in salaries and in the real budget and individuals income tax increased from 70% in 2013 to 75% in 2014, following the reform transfers system.

The degree of realization *autonomous revenue* did not change significantly in 2014 compared to 2013. In 2013 this indicator varied from about 80% in some places up to 200%, influenced by the payment of debts from previous years.

The degree of self-financing income is depending on the degree of realization of autonomous incomes and therefore the degree of independent financing income has decreased in most of the piloted localities in 2014. The decrease in the level of funding in the pilot municipalities was due to increased transfers. Weak tax base in most localities cannot ensure self-financing.

#### *IV. Transfers for general purpose (balancing)*

All administrative units of the first level received general transfers (balancing) and special transfers. In 2014 general purpose transfers return to a resident in localities with low fiscal capacity and a small number of people, and the transfer with general purpose are allocated to few localities with fiscal capacity close to or higher than the national average. Transfers for general purpose in 2014 decreased compared to 2013.

*Special purpose transfers from the state budget* are transfers to finance the preschool, primary, secondary, general, special, complementary education and LPA authorities' competences. In 2014 pilot localities have funded from special purpose transfers from the state budget the preschool education and payment of indemnity for guardianship. The average of transfers with special destination per capita in pilot cities ranges from 350 to 600 lei, oscillating between these values.

*The degree of dependence of district budget to State Budget.* The degree of dependence of district budget to State Budget in piloted localities is uneven: in some the dependence decreased and increased in others. The reason lies in changing the calculation of transfers, which helped to reduce the dependence of district budget to State Budget.

In conclusion we mention that the general dependence of district budget have increased against State Budget. The cause is the method of calculating the fiscal capacity per capita in a specific locality at local level and national tax revenues, taking into consideration the settlements of subjected allocations, decreasing these values and, therefore, budget balancing requires larger amounts of financial support funded from the administrative-territorial units.

Equally Local Public Finance Law no. 267 provides a set of activities financed by special purpose transfers. These provisions increase the dependence of district budget to State Budget.

This situation does not affect the financial autonomy that actually will not depend on the origin of sources, but the decentralization of powers and administrative autonomy of local governments have independent right to use the resources as priorities by activities laid on programs and measures of performance.

#### *V. Expenditure review*

##### *The share of current expenditure in total expenditure.*

Expenses for administrative territorial units take into account the basic component,

comprising:

- 1) Current expenditure (recurrent)
- 2) Capital expenditure

The share of current expenditure in total expenditure in most administrative territorial units tends to decrease. In some places there is an increase in capital expenditures, which in turn is due to the allocation of transfers from the state budget and means of road fund for investments and repairs.

The new formula stimulates the formation of additional revenue by optimizing current expenditure, their savings and use of performance indicators on resources, products, efficiency and results. Reducing current spending creates prerequisites for increasing capital expenditures, investment spending. Where there was growth capital expenditures, they increased due to the reduction of current expenditure.

*Personnel costs* (art. 111, 112, 116), as part of current expenditures in 2014 this costs are up from 2013. Increases of personnel costs is due to the gradual implementation of policies for wage increases in the public sector, promoted by public central authorities and expansion of preschool education in many places, which generated and increase of salary expenses. Here it is necessary to mention that in the new system, the inter-relations policies of salary increases are taken into account only to the determination of special purpose transfers (for education). As wage of employees in branches financed from general revenues (public administration, culture, etc.), they are not compensated from the state budget, unlike the old system. Personnel costs per capita have the same dynamic as the local total staff costs.

*Expenditure rigidity* in analyzed localities show a trend of declining personnel expenses relative to total spending in the fiscal year 2014 compared to 2013. This increase is due to transfers' expenditure side of the budget and resources of the road fund for capital repairs.

*Autonomous personal expenses* (excluding education) is similar to total personnel costs. The same growth trend is influenced by wage increases and indexation by 10-12% and is at the same level of autonomous personnel costs indicator reported per habitant. There is a positive change in the degree of assurance resources of expenditure for procuring goods and services for achieving competences.

*The share of autonomous personnel expenses in total expenses* (without education). The share of personnel costs in total expenses decreased in most localities, and some have seen a slight increase. This indicates a positive change in the degree of assurance with spending resources to purchase goods and services for achieving competences. Reduction of autonomous personnel costs in total expenditure is motivated through education funding from the state budget.

*Gross operating result (surplus or deficit)* increased significantly in most localities. This increase indicates a better capacity of LPA resource mobilization for capital expenditures. In essence this increase demonstrates superior financial management capacity in 2014 compared to 2013 as not using all the resources available to cover current expenditures, but rather investments. Gross operating result (surplus or deficit) is the main and essential source by which LPA can mobilize funds for investment.

*The share of result (surplus/ deficit) of gross operating revenue* in total revenue increased in 2014 in most localities. The indicators of operating result reflect the growing financial and management capacity refers to the relationship between revenue and expenditure, defining the degree of LPA to implement an efficient management of financial resources.

## 2. Analysis of perception and motivation of LPA in collection and generation of revenue

The list of indicators, their estimated value, comments to the generated evaluation are shown in Table 1.

Table 1 – The impact of the implementation of the new financing system in districts Râșcani and Ocnița

Indicators	The average value		Overall score	Impact assessment
	Râșcani	Ocnița		
A	1	2	3	4
<b>I. Indicators of revenue</b>				
The degree of realization of total revenues	L/1	S/2	2	It is under the qualifier "High"
Total revenue per capita		H/3	3	Qualification "high" influenced by population reduction
Revenue from property taxes		S/2	2	Recorded a qualifier "significant"
Revenue from property taxes on an inhabitant	S/2	H/3	3	Score generally classified as "high"
The share of revenues from property taxes in total revenue		L/0	0	As a proportion score is low, therefore it is necessary to amend Title VI of CF
The share of property tax revenues from own revenues	L/1	S/2	2	The grade shows a deviation from "limited" to "significant" depending on financial management promoted by LPA
The degree of tax realization in property	L/0	L/1	1	The grade shows a deviation from "low" to "limited" depending on financial management promoted by LPA
Own revenue		H/3	3	Score trend to "high"
Own revenue per an inhabitant	S/2	H/3	3	Score trend to "high"
The degree of self-financing		Low/0	0	The degree of self-financing is low
The degree of realization of own revenues		L/1	1	The degree of realization of owns revenues are "limited" because LPA do not have levers of influence on bad payers.
Autonomous income	L/1	H/3	2	It varies from "limited" to "high" depending on the promotion of a modern financial management
The degree of realization of autonomous revenue		S/2	2	Is uniform – "significant"
Autonomous income per capita	L/1	H/3	2	As average – "significant"
The degree of financing from autonomous revenue		L/0	0	The level of funding is "low"
Revenues with general purposes	H/3	–	–	Revenues with general purposes recorded a score "high", because it includes transfers
Revenues with general purposes per capita	H/3	–	–	– // –
The level of funding from revenues with general purpose	H/3	–	–	– // –

Indicators	The average value		Overall score	Impact assessment
	Râșcani	Ocnîța		
A	1	2	3	4
The degree of realization of revenues with general purpose	S/2	-	-	-
Transfers with General Purpose	L/0	Most TG per inhabitant are in localities with low fiscal capacity and a small number of people, and for TG are few places allocated in localities with fiscal capacity close to or higher than the national average. The total amount for 2014 = 8.7 thousand lei	-	-
Transfers with General Purpose per inhabitant	L/0	The average 160.7 lei / per inhabitant	-	-
The level of funding from transfers with General Purpose	L/0	-	-	-
Transfers with Special purpose	H/3	-	-	-
Transfers with Special purpose per inhabitant	H/3	Ranges from 1.7 lei / person to 579.9 lei / person.	-	-
The degree of financing from Transfers with Special purpose	H/3	L/1	2	-
The degree of dependence of the district budget to State Budget	H/3	S/2	2	-
<b>II. Indicators of expenditure</b>				
The share of current expenditure in total expenditure	L/0	S/2	1	„Limited”
The share of capital expenditure in total expenditure		H/3	3	„High”
Personnel expenses		H/3	3	„High”
Personnel expenses per inhabitant	L/0	H/3	2	„Significantly”
Expenditure rigidity	S/2	L/1	1	„Limited”
Autonomous Personnel expenses (without education)		H/3	3	„High”
Autonomous Personnel expenses (without education) per inhabitant		H/3	3	„High”
The share of autonomous personnel expenses (without education) in total expenditure	S/2	L/1	1	„Limited”
<b>III. Indicators of operating result</b>				
The result (surplus / deficit) of operating profit		H/3	3	„High”
Share of operating gross result (surplus / deficit) in total revenue		H/3	3	„High”

Source: compiled by the author.

Note: Impact assessment is carried out according to quality indicators through multi-criteria analysis, using four qualifiers: Low – score 0; 2. Limited – score 1; 3. Significantly – score 2; 4. High – 3 score.



**Conclusions and prospects for further researches.** Summarizing the results of the analysis of the impact of the new system of budget resources management, we can draw the following conclusions:

1. We agree that failure to reform financial decentralization, lack of local levers to influence on the collection of local taxes have a negative impact on revenue growth. It's not consolidated the local autonomy. We propose that tax collector to be assigned as tax inspector.

2. If the old system calculated costs according to the medium-term expenditure framework (MTEF), developed by the Government, taking into account inflation, the gradual increase in wages, rising prices and other changes in the economic and financial impact, when in the new system these provisions are not adjusted and therefore have a negative impact on revenues of ATU of first level.

3. We believe that administrative-territorial units of the first level should be returned to the breakdown of VAT. It is worth mentioning that since budgets of first level do not provide a percentage breakdown of the toll to repair local roads would be welcome to revisit this way the Tax Code and the state budget because tax landscaping and has little value and does not allow maintenance of local roads. This would increase autonomous revenues and would raise the level of self-financing and create real conditions for financial autonomy.

4. An important issue is the tax (duty) on local natural resources. This tax is an income for ATU of level II. The fact that, often, natural resources within the ATU territory of first level, for example quarry, yet is managed by ATU of second level, which leads to the misuse of public goods.

In localities where there are quarry with a high potential of natural resource extraction, like stone brings annual income of million lei, but the local budget for this career (mining) do not register high amounts from this activity, just the tax for the land. Although according to the Tax Code the local natural resources is a tax but flows into the budget are of level II, should be amended the law and ATU, on whose territory this career, and must return at least 1-2% of annual income. In this case the local budget would require general transfers. Administrators need to pay environment tax and damage to local infrastructure if they manage public or private good.

5. The new system stimulates the LPA to supplement income because they remain available to APL and can be used as decisions of local councils. The quality of public services can also be improved. But for this must be solved a problem of principle – all public property that is within the ATU must be managed by it. Otherwise, is reduced the interest and the LPA stimulus to promote efficient financial and administrative management.

6. Some local governments propose to introduce a single tax in agriculture. The idea of introducing flat tax of about 3.1 lei would strengthen local taxes. This would streamline the tax administration at the local level.

7. On the territory of LPA are located buildings that provide services to the population (eg Post of Moldova, Moldtelecom, Electrical networks, etc.). In these cases should be reviewed land tax and rent payment, if applicable. It is not real to pay only for used surface. LPA should have the right to charge payment for the commercialization of goods. Even if the building is at balance of city hall, but any commercial activity should be subject to local tax on commercial objects placement. For all must pay.

8. The land belongs 100% to the city hall, but buildings located on these lands belong to Ltd. Therefore, these lands should be privatized under construction at market price.

9. In other places it is stressed that there are irregularities in the bookkeeping of small and medium enterprises (SMEs): is not kept the number of employees, and in this way is not known precisely the earned income. All these are losses in local government revenues. It must be a transparent collaboration between local governments and the territorial state tax inspectorates.

10. An important source of income in many places is patenting activity – owners of tractors. It mentions the need for territorial cooperation with SFI to convince the owners of tractors to practice an entrepreneurial activity based on patent.

Activities planned for the future will contribute to opening of new jobs, to supplement the local budget.

In conclusion we can mention that the new system of budgeting administrative-territorial units is a sure step towards strengthening local financial autonomy.

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### **Міркування щодо реалізації нової адміністративно-територіальної системи бюджетування, що запроваджується у Республіці Молдова**

Метою публікації є дослідження та порівняння діючої та перспективної адміністративно-територіальної системи фінансування соціально-економічного розвитку окремих регіонів унітарної держави.

У статті викладається точка зору автора з приводу шляхів реалізації нової системи адміністративно-територіального бюджетування в Ришканському та Окницькому районах Республіки Молдова. Пілотний проєкт системи було розроблено для 2014 року. Аналіз базується на використанні набору кількісних і якісних показників для порівняння нової та старої системи складання бюджету. Автор робить окремі узагальнення, в яких перераховуються переваги і недоліки нової системи складання бюджетів. Доводиться, що нова система бюджетування призводить до посилення місцевої фінансової

автономії і підвищення відповідальності місцевих органів влади, сприяє стабілізації діючих і появі нових джерел зростання обсягу доходів місцевого бюджету.

Запропоновано систему заходів щодо підвищення рівня фінансової автономії окремих регіонів унітарної держави, посилення впливу місцевих органів самоуправління на перебіг процесів формування та виконання автономних бюджетів. Обґрунтовується конкретний перелік податків та зборів, які доцільно справляти на рівні територіальних утворень різного рівня, розглядається можливість розширення їх переліку за рахунок єдиного сільськогосподарського внеску. Досліджуються можливості запровадження додаткових об'єктів оподаткування для підприємств окремих видів комерційної діяльності.

**власні доходи, автономні доходи, загальні та спеціальні трансфери, поточні витрати, капітальні витрати, рівень досягнення, рівень самофінансування**

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## **«Поправки безпеки» до Митного кодексу ЄС: досвід полегшення торгівлі без загроз для зовнішньої безпеки держави**

У статті досліджено європейський досвід впровадження ефективної системи митного регулювання, яка враховує інтереси суб'єктів зовнішньоекономічної діяльності (ЗЕД) щодо спрощення міжнародної торгівлі та інтереси Співтовариства щодо забезпечення відповідного рівня безпеки громадян та бізнесу. Узагальнено нормативно-правове забезпечення імплементації «поправок безпеки» до Митного кодексу ЄС. Проаналізовано особливості використання системи аналізу ризиками, системи попереднього інформування та впровадження і розвитку інституту уповноваженого економічного оператора.

**поправки безпеки, Митний кодекс ЄС, система аналізу ризиками, система попереднього інформування, уповноважені економічні оператори**

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## **«Поправки безопасности» к Таможенному кодексу ЕС: опыт облегчения торговли без угроз для внешней безопасности государства**

В статье исследован европейский опыт внедрения эффективной системы регулирования, которая учитывает интересы субъектов внешнеэкономической деятельности (ВЭД) по упрощению международной торговли и интересы Сообщества по обеспечению соответствующего уровня безопасности граждан и бизнеса. Обобщено нормативно-правовое обеспечение имплементации «поправок безопасности» в Таможенный кодекс ЕС. Проанализированы особенности использования системы анализа рисками, системы предварительного информирования и внедрения, а также развития института уполномоченного экономического оператора.

**поправки безопасности, Таможенный кодекс ЕС, система анализа рисками, система предварительного информирования, уполномоченные экономические операторы**

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