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КАЗНАЧЕЙСКОЕ ВЫПОЛНЕНИЕ МЕСТНЫХ БЮДЖЕТОВ ПО РАСХОДАМ: ПРОБЛЕМЫ И ПУТИ РЕШЕНИЯ

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АННОТАЦИЯ

Рассмотрены теоретические и практические аспекты системы казначейского обслуживания местных бюджетов, определена роль органов казначейства в оперативном управлении местными финансами. Исследованы текущие проблемы казначейского исполнения местных бюджетов по расходам и систематизированы основные дерегулирующие факторы влияния на процедуру кассового исполнения бюджетов. Предложены пути совершенствования управления бюджетными средствами на местном уровне: совершенствование нормативно-законодательного и программного обеспечения участников бюджетного процесса; улучшение системы обмена информацией между органами Государственного казначейства, распорядителями бюджетных средств и оперативными финансовыми органами; замена и модернизация устаревших операционных систем и технологической инфраструктуры информационно-аналитического обеспечения органов Государственного комитета связи Украины (ГКСУ), усиление и расширение методов контроля сметными доходами и расходами распорядителей и получателей бюджетных средств.

Ключевые слова: казначейская система; ресурсы местных бюджетов; кассовые поступления; распорядители и получатели бюджетных средств; сметы распорядителей.

TREASURY EXECUTION OF LOCAL SPENDING BUDGETS: PROBLEMS AND SOLUTIONS

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ABSTRACT

The theoretical and practical aspects of using a treasury management system for servicing of local budgets are considered; the role of treasury bodies in routine management of local finances is defined. Current problems of treasury-based execution of local spending budgets are investigated and main deregulating factors affecting the procedure of cash execution of budgets are arranged in a system. Ways to improve budget funds management at the local level are proposed including: improvement of regulatory and software support of the budget process

participants; improvement of a system of information exchange between Federal Treasury authorities, budget holders and operational financial bodies; replacement and retrofitting of outdated operating systems and the technological structure of information-analytical support of the Ukrainian State Communications Committee bodies; enhancement and extension of methods for controlling budget revenues and expenditures of budget holders and recipients; improvement of the practice of keeping account of local budget operations on budget resources.

Keywords: treasury system; local budget resources; cash revenues; holders and recipients of budget funds; holders' budgets.

Setting the problem. Under the condition of structural changes which take place in the economics of Ukraine, one of the priority questions is rational functioning of the local budgets execution system which would provide sound and reasonable usage of country's financial resources. Local budgets finance expenses for maintaining local self-government bodies, secondary educational, medical and cultural establishments which are within the authority of the appropriate councils. The complex structure of the local budgets, the necessity of rational and solicitous spending budget money, and also the necessity of setting the rational connection between the State and the local budgets caused the necessity of implementing treasury maintenance of local budgets. As an efficient instrument of regional financial policy, the treasury system of local budgets cash accomplishment favours the complete implementation of norms according to the Budget Code of Ukraine, and also decisions as for the local budgets concerning unified approaches and demands to the implementation of the local budgets and reporting. It allows creating crystal and available database for local self-government bodies, which operates in real-time mode and allows making reasonable management decisions.

Potential opportunities of the economic development of each region depend on the set mechanisms and procedures of treasury maintenance of the local budgets; therefore there is an urgent need in constant improvement of the existing regulations of treasury maintenance of the local budgets and their adaptation to the modern reality of budget relations development in Ukraine.

Analysis of the latest research and publications. Such famous scientists as V.G. Aleksandrov, S.O. Bulgakova, O.S. Danevych, O.I. Nazarchuk, K.M. Ogdansky, N.G. Petrashko, N.I. Sushko, V.I. Stoyan, O.O. Chechulina, S.I. Yuriy and others paid attention in their works to research of theoretical and practical aspects of this question. The

researchers note the line of problematic questions of treasury maintenance of the local budgets, in particular: inobservance of the cash unity principle, imperfection of the existing material and technical basis and the unitary automated information system.

At the same time, there is a series of unresolved questions as for financial resources insufficiency a lack of effective mechanisms of their management in the process of the cash accomplishment of the local budgets, which cause the necessity of unreasonable borrowings for repayment of temporary cash gaps and losses from disuse of temporary free state financial resources. Therefore the improvement mechanism of cash accomplishment of the local budgets and supervisory control over regional finance is especially urgent and vital.

Aim of the article is the research of functioning in local budgets treasury maintenance system of Ukraine by disbursements and offering ways of improvement in local budgets treasury maintenance according to the modern conditions.

The main results of the research. In the process of reforming budget system the role of local budgets is increasing because they reflect the sphere of financial and economic relations resulting from the administrative division and state budget order; these relations are connected with reforming, division and using centralized funds which are the financial basis of the local self-government bodies and the decisive factor of regional socio-economic development. Local budget maintenance is conducted by the territorial bodies of the state treasury according to the functions determined by the Decree of the President of Ukraine № 460/2011 dating April 13, 2011 according to the Disposition about state treasury service of Ukraine¹. In different countries, local budgets cash execution is governed directly by the bodies of Finance Ministry system or specially

¹ About the State treasury service of Ukraine [Electronic source]: Order of the President of Ukraine dating 13.04.2011 № 460/2011. URL: <http://zakon.rada.gov.ua>.

created state bodies, such as: (Russia, Great Britain), budget department by Finance Ministry (Sweden), administrative budget management and the network of federal agencies (the USA), budget management comprising Ministry in economic affairs, finance and privatization (France). The organization of the state treasury of Ukraine is built per sample of the French model of cash budget execution and it is three-leveled. It reflects the structure of the administrative and territorial order of Ukraine and it consists of: 1) State treasury service of Ukraine (STSU); 2) 24 administrations of the State treasury service of the regional importance, administrations of State treasury in the Autonomous Republic of Crimea, in the cities of Kyiv and Sevastopol; 3) district (city, district in cities) administrations STSU, concentrated in the most important administrative centres [1, p.22].

According to the Budget Code² dispositions of the State treasury bodies referring to maintaining operations of the local budgets by disbursements is concentrated on the strengthening control over cash flow of the local budgets, in-time notification of their improper use and implementing new principles of ruling budget liabilities.

The main task of the State treasury bodies in the process of maintaining local budgets is assistance to accomplishment of the self-government budget policy and efficient management of the local budgets funds. This task should be implemented via creation of the optimal system of the local finance operational management and providing in-time payments by the liabilities of the local authorities and solving the problem of the short-term imbalance of the local budgets [2]. Properly speaking the function of the managing cash-flow process should provide optimization in making disbursements in terms of appropriations predicted by the local budgets. At the same time, the performance of financial operations by disbursements of the local budgets by the State treasury of the local budgets has the following peculiarities:

- all the funds of the local budgets are accumulated at the accounts opened at the treasury territorial branches in name of managers of the local budget funds;
- disbursement payment by treasury bodies is conducted after receiving spread document costs from managers;

State treasury bodies exert control over correspondence of cash disbursements of spread costs managers to directions and amount of established budget appointments, appropriated allocations and accepted liabilities;

Payment is conducted in favour of economic agents who accomplished works or provided services to budget establishments. Thus, the role of STSU is not only to fulfill separate disbursement power, but also it is in complex maintenance of all the participants of the budget process, providing the most efficient budget funds end use [3, p.31].

Thus STSU accomplishes procedures of local budgets execution, accounting all the operations and reporting about local budgets execution. Financial bodies provide planning budgets, general management and analysis in the process of local budgets execution. Regional budgets play an important role in general state economic policy, serving as powerful instrument of adjusting current level of socio-economic development of the country to development priorities of the society via keeping balance of interests between economic growth perspectives and social development needs of the territories.

According to the Finance Ministry and State Treasury data of Ukraine, disbursements of general local budgets fund (free of transfers' funds which are delivered between local budget levels) were financed in the amount of 189817.8 mln.hrn. in 2012, this is 24.5% more than in 2011.

In terms of temporary classification of disbursements and lending local budgets in 2012, in comparison with 2011, disbursements of the local budget general funds increased by all the main directions, in particular, for:

- education — for 19.9% (in 2011 growth was 11.4%, up to 2010);
- health care — for 20.9% (in 2011 growth was 3.3%, up to 2010);
- social defense and social provision — for 17.5% (in 2011 growth was 27.4%, up to 2010);
- inward and physical development — for 24.4% (in 2011 growth was 4.%, up to 2010);

It was provided disbursement growth by the protected local budgets items, in particular, in 2012 it was directed mostly to:

- salary with extra charge — for 21.4%;
- food products — for 6.1%;
- medicine and bandaging materials — for 15.4%;

² Budget Code of Ukraine dating 08.07.2010 [Electronic resource]. — Access mode: URL: <http://zakon.rada.gov.ua>

Table 1

Disbursement structure of the local budgets according to the functional classification*

Indexes	years			Disbursement growth tempo, 2012, up to 2011, %
	2010	2011	2012	
Disbursements of the local funds general budget, total, mln. hrn.	140017.6	152371.2	189817.8	24.6
Including:				
• for education	50982.3	56795.8	68092.1	19.9
• health care	36009.1	37188.8	44987.9	20.9
• social defense and social provision	35223.5	44890.7	52753.6	17.5
• inward and physical development	6359.4	6629.1	8245.3	24.4
Disbursements of the local budgets special funds, mln.hrn.	25076.3	28616.7	32757.5	14.5

* Source: it was calculated by the author basing on date of the State treasury service and the Finance Ministry of Ukraine for the appropriate years.

- payment for public utilities and energy sources — for 21.2%.

Disbursements of the local budgets special funds (free from transfer funds which are delivered between the local budgets levels) are financed on the amount of 32757.5 mln.hrn. In comparison with 2011 their amount increased for 4140.8 mln.hrn. or for 14.5%.

Managers and receivers of the budget funds play an important role in the local budgets treasury maintenance. Thus, according to data of the State treasury service of Ukraine, the amount of establishments and organizations, included to the Unified register of managers and receivers of budget funds, stating on 01.01.2013, was 55 778 establishments (40 344 managers and 15 434 receivers of the budget funds).

In the process of the local budgets execution and pressure for money at the customer's account, lack of estimate, budget appointments, confirming documents,

STSU bodies may refuse budget funds managers in paying accounts submitted. Budget allocation may be paused as sanctions for budget infringement: late and incomplete reporting, unsatisfactory accounting, reporting and financial control, breaking the order of transferring money, breaking demands as for accepting budget liabilities, untargeted money use. Thus, in 2012, at the process of local budgets execution while taking and registering financial liabilities, it was arranged

9347 warnings and refusals in the total amount of 1304.6 mln.hrn., in accepting to execution of payment orders — 2406 warnings and 49.3 refusals in the amount of 49.3 mln. hrn.

The main reasons of refusals in registering liabilities in local budgets execution are:

- lack of documents which prove the fact of taking liabilities;
- directions discrepancy of budget funds to budget allocation and budget programme passport;
- non-ministration or presentation of incomplete package of confirmed documents as for conducting procedures of buying goods, works and services for state finance;
- disregard of budget powers and limitations, introduced by legislative and other regulatory and legal statements, by budget funds managers;
- disregard of demands as for processing documents.

The main reasons of refusals in acceptance of payment orders of funds managers and receivers in local budget execution are:

- incorrect completion of properties, if one of the properties misses;
- discrepancy of registered liabilities payment to financial liabilities;
- limitation in making disbursements that is settled by regulatory and legal statements;
- discrepancy or lack of uncommitted funds at the accounts of budget establishments and organizations.

Thus, due to activity of STSU workers in 2012 budget funds were saved for the state in the amount of 1353,9 mln.hrn. Attention should be paid that refusals in registering liabilities and conducting payments are made after agreement, as for conducting works or giving services or goods, has taken juridical effect. It speaks about insufficient knowledge of managers and budget funds receivers as for the main regulations of the current budget legislation.

In the result of this, State treasury refusal in conducting liabilities registration and payments complicates, to some extent, relations between funds managers and suppliers of goods, works and services. Therefore, local budgets treasury maintenance has the line of challenging questions which provoke the necessity for STSU bodies in improvement and optimization of local budgets cash execution. In particular, in the sphere of local budgets treasury maintenance by disbursements, are the following problem questions:

Territorial remoteness of village and settlements, which needs optimization of documents circulation and amount reduction of works done physically (significant delays in disbursements financing local budgets, which prevent from efficient solving questions of communities vital activities; spending from 10 to 30 minutes for checking each document which is hand-written; difficulties as for operative obtaining information about the payment; continuous (up to 3 working days) procedure of running funds from central account of the local budget fund to register account of the 3rd level receiver; late receiving documents spent from treasury etc) [4, p.25].

Problems connected with the necessity of improving regulatory and legal provision of local budget execution. In particular, it is needed to regulate, in a proper way, the question as for independent decision making by STSU bodies about correspondence or discrepancy of decision about local budget and operation suspension with accounts to budget legislation, while such a decision should be exclusively in court competence, and it should be applied by executive power heads.

At the same time, Decision of the Cabinet of Ministers of Ukraine dating April 4, 2001, № 332³ needs urgent changes, adapted to contemporary

reality. Regulations of this statement limit managers as for choosing the certain type of goods. Therefore it provokes them to illegal acts and agreements with suppliers about the change in correlation amount/price of goods in a bill. As the result, treasury body receives bills with the prices which differ greatly from real ones. Therefore making in-time changes will lead to legalization of buying goods by present market prices and it will reduce illegal actions on the part of managers. Special attention should be paid to the Law «About making state purchases»⁴, which started to act from the middle of 2010. It determines ceiling amounts of buying one kind of good or service: for goods and services — limit is 100 thousand hrn., for works- 300 thousand hrn. They do not correspond to the present prices level. For example, if the establishment pays for communication services not more than 100 thousand hrn., it needs to conduct tender procedure. In this case it will be served by one operator, not by several, as it was before. Transferring to and servicing by another operator presupposes changes of all the numbers of all the stationary telephones — of course, for the budget funds. Such imperfection of the Law statement causes extra budget funds expenses.

It should be noted, that previously mentioned law was accepted to hold control over proper use of budget funds, in practice this control is directed primarily to keeping various forms, terms, accuracy in documents arrangements by managers. It is noted that if the sum of buying goods is over 200 thousand euro, all the announcements as for buying procedure should be obligatory located in the official Therefore the question arises: will it be advantageously for the foreign businessman to bring food goods for providing needs of the Ukrainian school? That is why cancelling this norm will allow decreasing manager's document circulation and expenses for publishing such announcements.

Non-optimal re-distributing budget funds between managers and receivers of the local budget funds, when unused funds are remained at one organization and it returns them to the budget, but credit indebtedness is created for another organization. It speaks about unsatisfactory execution of budget funds and functions given to them by the budget code, by managers [5, p.26].

³ Decision of the Cabinet of Ministers of Ukraine dating April 4, 2001. № 332. «About limiting expense amounts for buying cars, furniture, computers by state bodies, and also by establishments and organizations supported by state and local budgets»

⁴ About making state purchase. Law of Ukraine № 2289-17- Statements of Verkhovna Rada of Ukraine (SVR), 2010. — № 33. p. 471.

Taking into account the existing situation, it should be created the system of managing uncommitted funds at the accounts of establishments and organizations financed from the budget, and to engage them into current financing. Such measure will allow increasing state financial resources in the particularly appointed term for strategic expenses, and it will also provide the feedback in control over authenticity of budget estimates funds, approved by certain users. Due to such measures the Main Management of STU will influence the work effectiveness of the Main funds managers and it will increase profitability of investing budget resources.

The problems occur while registering liabilities and in the process of taking payment orders to execution from receivers and budget funds managers in local budgets execution [6, p. 47].

First of all it refers to the terms of registering liabilities — agreements arranged, in the process of their activity, by budget organizations in order to receive certain services, goods. According to the order of Finance ministry dating 02.03.2012 № 309⁵, managers and receivers of budget funds, under condition of taking liabilities during 7 working days from the date of taking budget liability, give to the appropriate body of the State treasury the Register of liabilities of budget funds managers and the originals of documents approving the fact of taking the liability. The necessity in registering their documents in 7-days term often causes unreasonable using budget funds. It especially refers to the organizations which are at the essential distance from the State treasury service management, where they are serviced. Such situation is characteristic for villages in autumn-winter period. The way-out may be increasing register term up to 10 days. In this case managers and receivers of budget funds would have the opportunity to register all their liabilities simultaneously with paying salary for the first (payment in advance) or the second half of the month.

For the second, according to item 2.4 of the Order, during 7 working days from the date of getting financial liability to execution from managers, but not later than the last working day of the month, they should give to the STSU the Register of financial liabilities, and also original of documents which

prove the fact of taking financial liability that occurs in the process of estimate execution (these are bills, acts and accounts). It is important to register financial liabilities for organizations up to the end of reporting period, in our case — it is the current month. The matter is that, for example, accounts for used community services are given to the budget organization in the next month, but the date of that very account is, the most often, the last working days of the previous, that is of the reporting month. In this situation a kind of the way-out may be equation of account date to receiving date, at the regulatory level.

The great problem for today is that managers, budget funds receivers and the State treasury bodies have no unified methods of reflecting in accounting operations conducted in the state sector, which does not allow to get complete, authentic and clear information about the financial state of the country, and it prevents the State treasury service from fulfilling its powers.

For improving local budgets treasury maintenance by disbursements the following ways are suggested.

For the first, efficient activity of treasury bodies as for local budgets maintenance is possible only by the presence of perfect regulatory and legal basis.

Improvement should be conducted simultaneously in two directions: via accepting new regulatory acts on purpose of legal regulating unregulated aspects of activity in budgets execution and via making changes to already acting regulatory statements for providing their correspondence to the Budget code of Ukraine, leveling non-coordination and contradictions of the given acts statements with current legislation of Ukraine, first of all — with tax, bank legislation, Law of Ukraine «About local self-government in Ukraine». It should be rational to accept the Law of Ukraine «About state treasury service of Ukraine», in which it is needed to consolidate the status of the State treasury service as state lending establishment. It will allow determining at the legislative level specificity of STSU work, emphasize upon its differences with other bodies of executive power that comprise functions mixture of executive power body and system bank.

For the second, in order to avoid problems occurring while registering liabilities in local budgets execution and accepting to executing payment orders from receivers and budget funds receivers in

⁵ Order of Ministry of finance dating 02.03.2012 № 309 «About approval of Order of registering and accounting budget liabilities of budget funds managers and receivers in the bodies of the State treasury service of Ukraine». — Access mode: <http://zakon.rada.gov.ua>.

local budgets execution, it should be given the law to STSU bodies to act as the third part at arranging and signing agreements, contracts. It will allow avoiding the majority of problem situations at the beginning of documents arrangement by the budget establishment.

In practice the situations are widely spread, when budget establishments receive goods completely or service is given to them at once. In this case managers and budget funds receivers fill in and give to the STS two registers: budget liabilities and budget financial liabilities, information about which should be rationally consolidated to one register. In this case it should be reasonable to use simplified system of registering liabilities (but without simultaneous allocating funds). Thus, decreasing document circulation would allow economizing the time twice for budget funds manager in the process of his work and for treasurer while checking confirming documents.

For the third, influence of the territorial remoteness of village and settlement budgets can be minimized via creating the integral system of adapted software and the single order of information exchange between local self-government bodies, financial bodies, tax bodies and STSU bodies. On this purpose village and settlement councils should be provided by computer equipment, communication means, universal software, and, the main, equipping all the village councils by the system «Customer — treasury». As for real ways of solving the given problem, this question may not be solved even at the regional level and needs state approach that is charging funds in the form of subventions for the appointed needs of the local self-government. As a variant — it is possible to create travelling work places in remote villages and settlements which will allow to use budget funds more effectively and to satisfy interests and needs of all budget process participants.

For the fourth, searching for more effective ways of budget funds management will substantially improve the procedure of local budgets treasury maintenance by disbursements. The main ground for increasing effectiveness of local budget funds management is implementing full-scale treasury maintenance of local budgets by income and by disbursements. It will accelerate calculations by local budgets funds, it will strengthen control over spending money, it will

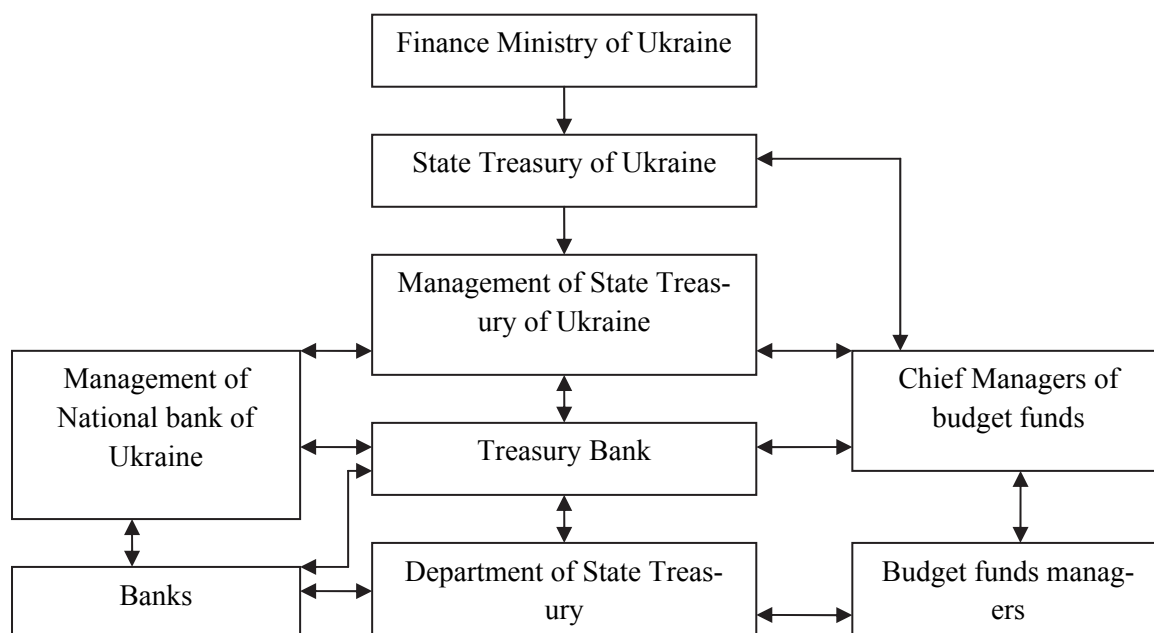
allow covering temporary cash gaps which occur while local budgets execution, via:

- giving interest-free short-term and medium-term loans by bodies of the State treasury service to local budgets on account of financial resources, mobilized at the single treasury account [7];
- giving budget allocations taking into account, registered in STSU accounting, liabilities of budget funds managers and receivers;
- spreading programme-purpose method (during 2012 the amount of local budgets which moved to using programme-purpose method, increased from 118 to 346 units);
- strengthening responsibility of the chief budget funds managers for the inefficient budget funds management, resulting from this uncommitted funds and credit indebtedness occur.

That's why the ideas of giving the State treasury bodies of Ukraine the status of credit institution and giving the right to conduct operations with cash of the budget establishments as credit resources including territorial treasury bodies into payment system of the country as active and passive subjects, have objective grounds.

While building the model of current cash assets and liabilities, concentrated on the single treasury account, it is reasonable to take into account the experience of the developed countries, where the similar system function successfully. In the foreign practice there are two main approaches to the solution of this task.

According to the first approach, for providing central budget account liquidity the State treasury opens credit line or locates surplus of quick assets via bank. As a rule it is conducted short-term crediting of budget fulfillment cash disparity in the strict terms defined by the law. At the same time the conducted payments influence the liquidity of the bank itself. For this reason the bank is made to conduct operations at the market, in other words, to extract own quick assets or to fill in market with them that influences the state of money supply and inflation level in the country. Providing constant everyday funds balance at STA, the State treasury of Ukraine may conduct operations at the financial market using such financial instruments as REPO, loans «overnight», intraday crediting, short-term treasury bills etc. Bank-borrower interacts with the State treasury of Ukraine as a lender without mediators. Signing credit arrangement is the ground for



Scheme 1. The suggested model of the local budgets treasury maintenance by expenditures

transfer of money for the account of the bank-borrower. Money remittance is conducted practically in the real-time mode after giving payment order about money remittance by STU in favour of bank-borrower.

According to the second approach it is impossible to increase the efficiency of budget funds management without transformation of treasury bodies into credit institutions which combine both: functions in budget funds management at the stage of budget accomplishment and functions of credit institution in terms of account organization, cash flow and selling state securities. Thus it is reasonable to create treasury bank, as the financial institute responsible for accomplishment of all the budget levels, cannot function efficiently without its budget bank institution.

The treasury bank, integrated with the regional treasury management, should be put the operational activity in collecting, keeping and distribution state and local funds, all accounting functions as for incoming financial resources control, their distribution by accounts and grounding usage. The special place in the activity of the treasury bank should be taken by operations in payments in favour of individuals: paying compensations of citizens' lost savings at the institutions of Savings Bank, paying pensions, benefits and compensations to individuals who served at the bodies of Defense Ministry, Security Service and Ministry of Internal Affairs. Treasury bank as the main link of the treasury budget

accomplishment system should take part in financing state economics, and after that it is reasonable to regulate its opportunities in this sphere.

For the fifth, to avoid negative consequences due to lack of unitary methods of reflection operations in accounting which are conducted at the state sector between managers and budget funds receivers and at bodies of the State treasury service, single national statements (standards) of accounting and the single chart of account should be worked out and implemented, that is, modernization of accounting system in the state sector and also establishing the Institute of state accountants. Due to delay with development and implementation of the single chart of accounts for state sector subjects it is impossible to create single software, thus implementing information-analytical monitoring system of budgets execution in real-time mode will be postponed further.

For the sixth, improving the system of financial reporting will give the opportunity to get, at the qualitatively new basis, all available complete information about the state sector of the country and to compare indexes with the analogue indexes of other countries [8]. For the internal users such information may be the subject of serious analysis which will be the basis for planning and developing tax-budget policy, influence assessment of the state sector on country economics.

For the seventh, creating unified organization-informational accounting system, efficiency and

effectiveness of which may be provided via modernization of financial-accounting services of the state sector subjects that will predict strengthening their status, broadening their powers, it will favour optimizing treasury maintenance of the State budget of Ukraine, improving interaction of all budget participants, development of electronic document circulation.

Conclusion. Improving treasury maintenance of the local budgets by disbursements should be based on searching new forms and methods of positive work results in future. The main strategic tasks in developing the system of local budgets treasury execution are: improving current regulatory and legal basis of STSU functioning and substantial expansion of accomplished by territorial bodies functions in managing budget funds; modernization and unification of accounting in budget spheres; regulating debt relations and assets, forming effective model of using local budgets financial resources; modernization and improvement of information technologies and internal payment system of STSU bodies, improvement of programme-technical implementation of single treasury account maintenance and managing financial resources; participation of treasury resources in bank-credit sphere and at the stock market.

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Слово нашим выпускникам



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ЖЕЛАЮ СОХРАНЯТЬ И ПРИУМНОЖАТЬ ЛУЧШИЕ ТРАДИЦИИ

— Какие самые яркие воспоминания у Вас остались от учебы в финансовом институте? Что ценного он Вам дал для построения дальнейшей карьеры?

— Ярких воспоминаний много. В первую очередь — это преподаватели! Лекции многих из них были настолько впечатляющими как по содержанию, так и по манере чтения, что на них ходили как на хороший спектакль. Несмотря на то что история экономических учений была почти что факультативным курсом, и по ней был только зачет, на лекции профессора Абрама Лазаревича Реуэля собиралась полная самая большая в то время в МФИ аудитория № 62 в старом здании на улице Кибальчича. Его слушали затаив дыхание, в зале буквально слышно было, как муха пролетает. А чего стоила его знаменитая фраза: «Читайте Маркса, Ленина и Реуэля!».

А лекции профессора Павла Петровича Маслова по статистике, которые всегда дополнялись весьма уместными шутками и прибаутками! Мы восхищались также лекциями профессора Мариам Семеновны Атлас, профессора Георгия Павловича Солюса и многих-многих других преподавателей. Очень много с профессиональной точки зрения нам давали лекции по финансам отраслей народного хозяйства профессора Дмитрия Степановича Молякова и по бюджету — профессора Раисы Даниловны Винокур.

Могу с полным основанием утверждать, что студенты МФИ того времени получали прекрасное образование, сравнимое с образованием в лучших вузах страны. И я это понял, придя в декабре 1965 года на работу в Министерство финансов СССР. Это был год так называемых «косыгинских реформ». И меня, совсем молодого специалиста, подключили к их проведению и анализу первых итогов. Начав эту работу, я понял, насколько глубокие знания дал Московский финансовый институт. Но студенты МФИ в то время не только учились. Мы умели и отдыхать, и работать. С гордостью могу сказать, что в 1964 году в МФИ, первом из гуманитарных вузов, был организован студенческий строительный отряд, в этом же году впервые зажегся «Голубой огонек». Мы ходили в туристические походы по Подмосковию, коллективно выезжали на лыжные прогулки.

— Что бы Вы хотели пожелать университету в связи с его юбилеем?

— Поздравляя родной институт с 95-летием, хочу пожелать ему, несмотря на преклонный возраст, оставаться всегда молодым, сохранять и приумножать лучшие традиции, заложенные в первые годы его существования!