

FEDERAL LAW NO. 173-FZ OF DECEMBER 23, 2004 ON THE FEDERAL BUDGET FOR 2005 (with the Amendments and Additions of July 5, November 4, 2005)

**Adopted by the State Duma on December 8, 2004
Endorsed by the Federation Council on December 10, 2004**

Article 1

1. The federal budget for 2005 on the expenditures thereof in the amount of 3,539,450.6 million roubles and on the revenues thereof in the amount of 4,979,756.6 million roubles on the basis of the forecast volume of the gross domestic product in the amount of 21,000 billion roubles and an inflation rate (for consumer prices) of 10-11 per cent (in December of 2005 as compared to that in December of 2004) shall be approved.

2. It shall be established that the revenues of the Federal Budget shall exceed the expenditures thereof by 1,440,306.0 million roubles.

Article 2

1. In 2005 the Government of the Russian Federation shall be entitled to direct towards payments reducing the debt liabilities of the Russian Federation:

- 1) the balance of receipts from market transactions in governmental securities;
- 2) receipts from the sale of federal property;
- 3) receipts from the sale of land plots that are in federal ownership and of land plots that are in state ownership before delimitation of state ownership of land;
- 4) the excess of receipts from the sale of the state reserves of precious metals and precious stones over the expenditures on the acquisition thereof;
- 5) credits received from international financial organisations, governments of foreign states, banks and companies;
- 6) assets from the Stabilization Fund of the Russian Federation.

2. It shall be established that precious metals and precious stones shall be delivered from the State Fund of Precious Metals and Precious Stones in 2005 in the established procedure to the amount of up to 16.05 billion roubles.

3. The property of religious purpose shall be released from the State Fund of Precious Metals and Precious Stones of the Russian Federation in 2005 for its transfer in the established procedure under ownership of the Moscow Patriarchy of the Russian Orthodox Church on a gratuitous basis in the total amount of up to 9 million roubles in compliance with the laws of the Russian Federation.

Article 3

It shall be established that the assets of the Stabilization Fund of the Russian Federation in excess of the accumulated amount of 500.0 billion roubles may be used:

- 1) to cover the deficit of the budget of the Pension Fund of the Russian Federation while administering it;
- 2) to repay the external state debts of the Russian Federation.

Article 4

1. The maximum amount of allocations from the federal budget for the implementation of the Russian Federation Programme of Granting Governmental Credits to Foreign States and to Legal Entities Thereof in 2005 shall be established in 2005 in the amount up to 22.8 billion roubles.

2. Governmental credits shall be granted to foreign states and to legal entities thereof under intergovernmental agreements (treaties) as of January 1, 2003 on condition of the discharge by said states and legal entities thereof of commitments as to payment of interest and repayment of the principal sum of debts on credits previously granted by the Russian Federation.

3. In the event of failure of a foreign state or legal entity thereof to use a credit or a part thereof granted by the Russian Federation in 2005, the federal budgetary assets may be re-distributed by the Government of the Russian Federation between the borrowing countries included into the Russian Federation Programme of Granting Governmental Credits to Foreign States and to Legal Entities Thereof in 2005.

Article 5

1. The targetted budget fund of the Ministry of Atomic Energy of the Russian Federation shall be liquidated as of January 1, 2005. It shall be established that the proceeds from the implementation of

fission works contained in the cost of the reduced-enrichment uranium extracted from the highly-enriched uranium contained in nuclear weapons being federal property shall be entered within the framework of discharge of commitments of the Russian Federation in the field of disarmament and arms control to the revenues of the federal budget without mandatory sale thereof on the domestic currency market.

2. It shall be established that assets from the export sale of natural raw components of reduced-enrichment uranium returned to the Russian Federation as a result of discharge of the Russian Federation's commitments in the area of disarmament and arms control and highly-enriched uranium supplied within the framework of implementation by the Russian Federation of international treaties on scientific and technical cooperation in the field of peaceful use of atomic power shall be entered into the revenues of the federal budget without mandatory sale thereof on the domestic currency market.

Article 6

1. The basic sources of federal budget revenues according to Annex 1 to this Federal Law shall be assigned to the federal state power bodies exercising, under the laws of the Russian Federation, control over the correctness of estimation, completeness and timeliness of payment, charging, registration, recovery, and rendering of decisions on the return (set-off), of payments to the budget paid (recovered) in excess, as well as of penalties and fines related to them.

2. The Government of the Russian Federation shall be entitled, in the event of changing the functions of the federal executive bodies, to specify the basic sources of the federal budget revenues assigned to them that are provided for by the Annex 1 to this Federal Law.

Article 7

It shall be established that revenues of the federal budget received in 2005 shall be formed by:

1) federal taxes, fees and non-tax revenues - in compliance with the normative standards established by the Budget Code of the Russian Federation;

2) other non-tax revenues - in compliance with normative standards of assignments according to Annex 2 to this Federal Law;

3) federal taxes and fees (as regards the repayment of arrears of individual types of taxes for previous years and as regards repayment of arrears of repealed taxes and fees) - in compliance with normative standards of assignments according to Annex 3 to this Federal Law.

Article 8

Tax credits, spreading and postponement of payment of federal taxes and fees shall be granted in 2005 within the limits of the financial year in the amount of at the most 1.5 billion roubles in the procedure determined by the Government of the Russian Federation.

Article 9

It shall be established that reimbursement of the amount of charged interest in the event of failing to observe the time for the return (reimbursement) of a tax or fee established by the Tax Code of the Russian Federation paid (recovered) in excess shall be subject to indication subject to the appropriate code of the tax or fee in the classification of revenues of Russian Federation budgets.

Article 10

It shall be established that revenues of the budgets of closed administrative and territorial units in 2005 shall be formed on the basis of revenues gained from the following payments generated from the territories thereof:

1) taxes and fees, taxes provided for by special tax treatments subject to entering to the budgets of the subjects of the Russian Federation and to the budgets of municipal formations - in compliance with the normative standards of assignments established by the Budget Code of the Russian Federation and by this Federal Law;

2) federal taxes and fees (as regards repayment of arrears of individual types of taxes and fees of previous years and as regards repayment of arrears of repealed taxes and fees) subject to entering into the consolidated budgets of the subjects of the Russian Federation - in compliance with the normative standards of assignments established by Annex 3 to this Federal Law;

3) regional, as well as local, taxes and fees (as regards the repayment of arrears of repealed taxes and fees) - according to the normative standards effective as on the time of repeal thereof.

Article 11

1. It shall be established that, for the purpose of ensuring the completeness of registration and distribution of revenues in compliance with the normative standards of assignments established by the Budgetary Code of the Russian Federation and this Federal Law, federal taxes and fees, as well as other payments specified by Articles from 12 to 16 and from 20 to 22 of this Federal Law, shall be subject to entering in full onto accounts of territorial bodies of the Federal Treasury for distribution by these bodies

of revenues from payment thereof in compliance with the normative standards of assignments, established by the budget legislation of the Russian Federation, between the federal budget, budgets of the subjects of the Russian Federation, local budgets and budgets of closed administrative and territorial units, as well as budgets of governmental extra-budgetary funds in the instances provided for by the legislation of the Russian Federation.

2. It shall be established that regional, as well as local, taxes and fees, and other payments constituting sources of revenue for budgets of the subjects of the Russian Federation and local budgets (except for the budgets of the subjects of the Russian Federation which do not receive subsidies in 2005 for leveling budgetary supply from the Federal Fund of Financial Support to the Subjects of the Russian Federation in compliance with Article 38 of this Federal Law) shall be entered onto accounts of territorial bodies of the Federal Treasury for the subsequent remittance of revenues to the budgets of different levels.

3. Territorial bodies of the Federal Treasury shall remit at the latest on the following working day after receipt from a bank of a statement of their accounts the revenues indicated in Parts 1 and 2 of this Article to the appropriate budgets of the budget system of the Russian Federation.

Article 12

It shall be established that in 2005 the assets derived from the disposal and sale of property in pursuance of judicial decisions on property's transfer into federal ownership for the reasons provided for by the laws of the Russian Federation shall be entered in the amount of 100 per cent to the revenues of the federal budget less the outlays connected with the disposal and sale of said property in compliance with the list of outlays established by the Government of the Russian Federation, if not otherwise provided for by the laws of the Russian Federation.

Article 13

1. It shall be established that in 2005 the amount of monetary penalties (fines) for violations of the laws of the Russian Federation, as regards budgets of governmental extra-budgetary funds, shall be entered in the amount of 100 per cent to the budgets of the appropriate governmental extra-budgetary funds.

2. It shall be established that in 2005 the amounts of monetary penalties (fines) for violations of the laws of the Russian Federation on taxes and fees shall be subject to distribution to the budgets of the budget system of the Russian Federation in compliance with the following normative standards:

1) the amounts of monetary penalties (fines) estimated on the basis of the sums of taxes (fees) and penalties provided for by the Tax Code of the Russian Federation - to budgets of the budget system of the Russian Federation according to the normative standards established by the budget legislation of the Russian Federation as applied to the appropriate taxes (fees);

2) amounts of monetary penalties (fines) provided for by Articles 116, 117 and 118, Items 1 and 2 of Article 120, Articles 125, 126, 128, 129, 129.1, 132 and 134, Item 2 of Article 135 and Article 135.1 of the Tax Code of the Russian Federation:

a) to the federal budget - 50 per cent;

b) to local budgets at the location of the court, body or official that decided to impose a monetary penalty (fine) - 50 per cent;

3) amounts of monetary penalties (fines) provided for by Item 7 of Article 366 of the Tax Code of the Russian Federation - 100 per cent to budgets of the subjects of the Russian Federation, if not otherwise provided for by the laws of the subjects of the Russian Federation.

3. It shall be established that in 2005 the amounts of monetary penalties (fines) for the administrative offences in respect of taxes and fees provided for by the Code of Administrative Offences of the Russian Federation shall be entered to the budgets of the budget system of the Russian Federation in the following procedure:

a) to the federal budget - 50 per cent;

b) to local budgets at the location of the body or official that decided on imposing a monetary penalty (fine) - 50 per cent.

Article 14

1. It shall be established that in 2005 payment for lease of urban settlements' land that is in state ownership pending the delimitation of state ownership of land (except for land plots intended for housing construction), as well as assets gained from the sale of the right to make lease contracts concerning said land plots (less the outlays on selling the right of making said contracts according to the norms established by the Government of the Russian Federation) shall be distributed between levels of the budget system of the Russian Federation according to the following norms:

1) to the budgets of the subjects of the Russian Federation (except for the cities of federal importance, Moscow and Saint-Petersburg) - 50 per cent;

2) to the budgets of the cities of federal importance Moscow and Saint-Petersburg and budgets of closed administrative and territorial units - 100 per cent;

3) to the budgets of towns and settlements, other municipal formations (except for intra-urban municipal formations of the cities of federal importance, Moscow and Saint-Petersburg) - 50 per cent.

2. It shall be established that in 2005 payment for lease of land of rural settlements and land of other categories that are in state ownership pending the delimitation of state ownership of land, as well as assets gained from the sale of the right to make contracts of lease of the said land plots (less the outlays on selling the right for concluding the said contracts according to the norms established by the Government of the Russian Federation) shall be entered into local budgets.

3. After delimitation of the state ownership of land into federal ownership, ownership of the subjects of the Russian Federation and ownership of municipal formations, payment for lease of land plots, as well as assets gained from the sale of the right to conclude lease contracts for the said land plots (less the outlays on the sale of the right to conclude the said contracts according to the norms established by the Government of the Russian Federation) shall be entered into the revenues of the appropriate budgets depending on the ownership of land plots.

Article 15

1. It shall be established that in 2005 assets gained from the sale of land plots (except for the land plots intended for housing construction), less the outlays on sale thereof according to the norms established by the Government of the Russian Federation, shall be remitted according to the following normative standards:

1) for land plots that are in state ownership pending delimitation of state ownership of land, where there are immovable property units that were situated thereupon prior to alienation thereof into federal ownership - 100 per cent to the federal budget;

2) for land plots that are in state ownership pending delimitation of state ownership of land, where there are immovable property units that were situated thereupon prior to alienation thereof into ownership of the subjects of the Russian Federation - 100 per cent to the budgets of the subjects of the Russian Federation;

3) for land plots that are in state ownership pending delimitation of state ownership of land, where there are other immovable property units - 100 per cent to local budgets;

4) for other land plots that are in state ownership pending delimitation of state ownership of land:

a) to federal budget - 15 per cent;

b) to budgets of the subjects of the Russian Federation (except for the cities of federal importance, Moscow and Saint-Petersburg) - 35 per cent;

c) to budgets of the cities of federal importance, Moscow and Saint-Petersburg, and budgets of closed administrative and territorial units - 85 per cent;

d) to local budgets (except for the budgets of the cities of federal importance, Moscow and Saint-Petersburg) - 50 per cent.

2. It shall be established that, after delimitation of state ownership of land into federal ownership, ownership of the subjects of the Russian Federation and ownership of municipal formations, assets gained from the sale of land plots, less the outlays on the sale thereof according to the norms established by the Government of the Russian Federation for lands that are in federal ownership, by the state power body of a subject of the Russian Federation for the land that is in the ownership of a subject of the Russian Federation and by the local self government body for the land that is in municipal ownership, shall be remitted to the appropriate budgets depending on the ownership of land plots.

Article 16

1. It shall be established that in 2005 the normative standards for assignments from payment of excises on automobile petrol, diesel oil and motor oil for diesel and (or) carburettor (injector) engines established by Item 2 of Article 56 of the Budget Code of the Russian Federation for remittance to the budgets of the subjects of the Russian Federation and to the budgets of closed administrative and territorial formations shall be applied in the following procedure:

1) 10 per cent of the assignments shall be directed to the budgets of the subjects of the Russian Federation and to the budgets of closed administrative and territorial units showing the appropriate revenues subject to codes of the classification of revenues of budgets of the Russian Federation 1 03 02040 01 0000 110, 1 03 02070 01 0000 110 and 1 03 02080 01 0000 110;

2) 50 per cent of the assignments shall be directed for distribution of said revenues to the budgets of the subjects of the Russian Federation and to the budgets of closed administrative and territorial units in compliance with the normative standards according to Annex 4 to this Federal Law showing the said revenues subject to codes of the classification of revenues of the budgets of the Russian Federation 1 03 02170 02 0000 110, 1 03 02150 02 0000 110 and 1 03 02160 02 0000 110.

2. Revenues shall be remitted to the budgets of the subjects of the Russian Federation and to the budgets of closed administrative and territorial units in compliance with the normative standards

established by Annex 4 to this Federal Law at least once every 10 days by the authorised body of the Federal Treasury.

Article 17

1. It shall be established that the minimum rates of payment for wood sold standing that were in effect in 2001 shall apply subject to the coefficient 1.5.

2. It shall be established that in 2005 the rate of payment for the transfer of forestry land to other categories, as well as the procedure for recovering and recording of said assets, shall be determined by the Government of the Russian Federation.

Article 18

It shall be established that the normative standards of payment for damage to the environment that were in effect in 2003 shall apply in 2005 with the coefficient 1.2.

Article 19

It shall be established that in 2005 the amounts gained due to claims for repair of damage caused to the environment (if the natural object, that harm has been caused to is in general use) shall be remitted to local budgets, if not otherwise provided for by the laws of the Russian Federation.

Article 20

It shall be established that the assets received by the Federal Service for Intellectual Property, Patents and Trademarks from the International Bureau of the World Intellectual Property Organisation in compliance with the Madrid Treaty on International Registration of Trademarks of April 14, 1891 and the Protocol to the Madrid Treaty on International Registration of Trademarks signed in Madrid on June 28, 1989 shall be entered into the revenues of the federal budget, except for the sums intended for payment of the annual fee of the Russian Federation to the budget of the International Bureau of the World Intellectual Property Organisation.

Article 21

It shall be established that in 2005 assets entered onto accounts for recording assets derived from business and other profitable activities opened in the established procedure with territorial bodies of the Federal Treasury by the units of internal affairs bodies engaged in the protection of property of legal entities and natural persons and in rendering other services connected with ensuring the protection and safety of citizens shall be entered in full to the revenues of the federal budget after paying taxes, fees and making other mandatory payments in the procedure established by the laws of the Russian Federation, as well as after repair of damage in connection with thefts, fires and other circumstances stipulated by the terms of contracts.

Article 21.1

It is hereby established that the revenues coming into the federal budget as gratuitous remittance amounts from other budgets of the budget system of the Russian Federation, except for the budgets of the state non-budget funds, shall be allocated by the Ministry of Finance of the Russian Federation in 2005 and in subsequent years to expand federal budget expenditures under the section "Inter-Budget Transfers" of the functional classification of expenditures of the budgets of the Russian Federation, except for expenditures under the subsection "Transfers to Non-Budget Funds".

Article 22

1. It shall be established that revenues from one-time and regular payments for using mineral resources on the territory of the Russian Federation shall be distributed according to the following normative standards:

1) one-time payments for using mineral resources in the event of the onset of certain events stipulated by the licence (bonuses) when using mineral resources on the territory of the Russian Federation:

a) as regards deposits and subsoil plots (except for the subsoil plots containing deposits of commonly-occurring minerals and or subsoil plots of local importance) - 100 per cent thereof shall be paid to the federal budget;

b) as regards subsoil plots containing deposits of commonly-occurring minerals or subsoil plots of local importance - 100 per cent shall be paid to the budgets of the subjects of the Russian Federation regulating the process of using mineral resources on said subsoil plots;

2) payment for holding a state expert examination of mineral resources and payment for geological information on mineral resources - 100 per cent shall be paid to the federal budget;

3) fees for issuance of the licences for the use of mineral resources and fees for participation in a tender (auction):

a) as regards deposits and subsoil plots (except for subsoil plots containing deposits of commonly-occurring minerals or subsoil plots of local importance) - 100 per cent thereof shall be paid to the federal budget;

b) as regards subsoil plots containing deposits of commonly-occurring minerals or subsoil plots of local importance - 100 per cent shall be paid to the budgets of the subjects of the Russian Federation regulating the process of using mineral resources on said subsoil plots;

4) revenues from making regular payments for the use of mineral resources, revenues from payments for the contractual area of water and for seabed plots when using mineral resources on the territory of the Russian Federation:

a) to the federal budget - 40 per cent;

b) to the budgets of the subjects of the Russian Federation - 60 per cent.

2. Revenues when using mineral resources on the continental shelf, in the exclusive economic zone of the Russian Federation and outside the Russian Federation on the territories under the jurisdiction of the Russian Federation shall be entered into the federal budget in full.

Article 23

It shall be established that in 2005 the Central Bank of the Russian Federation, after endorsing the annual financial reporting documents of the Central Bank of the Russian Federation by the Board of Directors of the Central Bank of the Russian Federation, shall remit to the federal budget 80 per cent of the profit actually received subject to the results of the year left after paying taxes and fees in compliance with the Tax Code of the Russian Federation.

Article 24

It shall be established that the arrears of executive bodies of the subjects of the Russian Federation in respect of the material assets from the state material reserve as of January 1, 2001 may be reduced by the amount of fines and penalties for untimely return of material assets to the state material reserve as commitments, related to repayment of the principal sum of arrears for material assets in the procedure established by the Government of the Russian Federation, are discharged.

Article 24.1

It is hereby established that the arrears - as of January 1, 2005 - of the organisations of the system of state material reserve for the value added tax and penalties on transactions accomplished in material valuables of the state material reserve in 2001 and 2002 shall be deemed a bad debt and written off in the procedure established by the Government of the Russian Federation.

Article 25

1. It shall be established that in 2005 incomes derived from permitted types of activities, including incomes from the use of federal property abroad that are received by Russian overseas establishments financed on the basis of estimates of receipts and expenditures, shall be accounted for according to Annex 5 (secret) to this Federal Law in the revenues and expenditures of the federal budget and shall be shown in estimates of receipts and expenditures of the appropriate Russian overseas establishments.

2. The assets pointed out in Part 1 of this Article, including the balance of the assets as of January 1, 2005, shall be used by Russian overseas establishments as an additional source for their maintenance abroad in excess of the sums fixed by Article 33 of this Federal Law for the appropriate Russian overseas establishments.

3. The entry and use of incomes derived from permitted types of activities, including incomes derived from using federal property abroad, shall be recorded by the budget institutions subordinate to the chief administrators of federal budget funds with the said operations shown in the reporting documents on the administration of the budget.

Article 26

For the purpose of ensuring the entry of revenues into the budgets of all levels of the budget system of the Russian Federation, pending the introduction of amendments into Item 2 of Article 855 of the Civil Code of the Russian Federation, it shall be established in compliance with Decision of the Constitutional Court of the Russian Federation No. 21-P of December 23, 1997 on the Case of the Verification of the Constitutionality of Item 2 of Article 855 of the Civil Code of the Russian Federation and Part 6 of Article 15 of the Law of the Russian Federation on the Fundamentals of the Tax System in the Russian Federation in Connection with the Inquiry by the Presidium of the Supreme Court of the Russian Federation that, when there are not enough monetary funds on a tax payer's account for satisfying all claims made thereto, monetary funds shall be used on the basis of settlement documents providing for

payments to budgets of all levels of the budget system of the Russian Federation, including budgets of governmental extra-budgetary funds, as well as monetary funds for paying wages to persons working under labour contracts, shall be remitted or paid, in the calendar order of these documents receipt after remittance of the payments made in compliance with said Article of the Civil Code of the Russian Federation, in the first and second priority.

Article 27

1. It shall be established that revenues from federal taxes and fees received from taxpayers on the territories of the Khanty-Mansi Autonomous Area - Ugra and the Yamalo-Nenets Autonomous Area shall be entered accordingly into the budgets of the Khanty-Mansi Autonomous Area - Ugra and the Yamalo-Nenets Autonomous Area according to the normative standards established by the Budget Code of the Russian Federation, except for the tax proceeds entered to the budget of the Tyumen Region from tax on profits of organisations to be entered into the budgets of the subjects of the Russian Federation according to the normative standard of 29.5 per cent and from tax on the extraction of minerals in the form of hydrocarbon raw materials (except for natural fuel gas) according to the normative standard of 5 per cent.

2. It shall be established that in 2005 inter-budget transfers from the federal budget shall be provided to the budgets of the Tyuman Region, the Khanty-Mansi Autonomous Area -Ugra, the Yamalo-Nenets Autonomous Area in compliance with this Federal Law.

3. Receipts from federal taxes and fees received from taxpayers on the territory of the Aginsk Buryat Autonomous Area shall be entered into the budget of the Aginsk Buryat Autonomous Area according to the normative standards established by the Budget Code of the Russian Federation.

4. It is hereby established that in 2005 inter-budget transfers to the budgets of Chita Oblast and Agin Buryat Autonomous Okrug shall be provided out of the federal budget in accordance with the present Federal Law. The Ministry of Finance of the Russian Federation and the federal executive governmental bodies shall arrange for remittance of inter-budget transfers to the budget of Agin Buryat Autonomous Okrug with account taken of the inter-budget transfer amounts that have been actually remitted out of the budget of Chita Oblast.

5. Receipts from federal taxes and fees received from taxpayers on the territory of the Koryak Autonomous Area shall be entered to the budget of the Koryak Autonomous Area according to the normative standards established by the Budget Code of the Russian Federation.

6. It shall be established that in 2005 inter-budget transfers from the federal budget shall be provided to the budgets of the Kamchatka Region and the Koryak Autonomous Area in compliance with this Federal Law.

7. Receipts from federal taxes and fees received from taxpayers on the territory of the Komi-Permyak Autonomous Area shall be entered to the budget of the Komi-Permyak Autonomous Area according to the normative standards established by the Budget Code of the Russian Federation.

8. It shall be established that in 2005 inter-budget transfers from the federal budget shall be provided to the budgets of the Perm Region and the Komi-Permyak Autonomos Region in compliance with this Federal Law.

Article 28

The Government of the Russian Federation shall be entitled in 2005 to direct sums in excess of those established by Article 33 of this Federal Law for the financial support of socially important events and objects provided for by the terms of the All-Russia Governmental Lottery, including events aimed at the development of physical training and sports, education, health care, patriotic education, science, culture, arts, tourism, ecological development of the Russian Federation, assets in the amount corresponding to the amount of purposive assignments coming from the All-Russia Governmental Lottery to the federal budget.

Article 29

1. It shall be established that in 2005 receipts from the lease of property being in federal ownership that has been transferred for day-to-day management to scientific institutions, of scientific services institutions of the Russian Academy of Science and of branch academies of science with governmental status, to educational institutions, health care institutions, state institutions of culture and arts, state archival institutions with governmental status and financed on the basis of estimates of receipts and expenditures shall be entered in full into the revenues of the federal budget and shall be shown in the estimates of receipts and expenditures of said institutions.

2. Received assets shall be shown on the personal accounts of the said budget institutions opened with Federal Treasury bodies and used for their maintenance as an additional source of budgetary financing of the maintenance and development of the material and technical base thereof in excess of the amounts established by Article 33 of this Federal Law.

Article 30

Received revenues shall be entered to the federal budget for 2005 according to Annex 6 to this Federal Law.

Article 31

The distribution of expenditures of the federal budget for 2005 between sections and subsections of the functional classification of expenditures of the budgets of the Russian Federation according to Annex 7 to this Federal Law shall be endorsed.

Article 32

1. The allocations from the federal budget for the implementation of interstate treaties within the framework of the Commonwealth of Independent States in 2005 shall be established in the amount of up to 2,294.0 million roubles and the contribution in shares to the budget of the Union State therein shall amount to 1,600.0 million roubles.

2. The expenditures provided for by Part 1 of this Article shall be made in 2005 in compliance with the structure of expenditures of the federal budget according to Annex 8 to this Federal Law.

3. It shall be established that assets entered into the federal budget in the form of the balance of the unused contribution in shares of the Russian Federation to the budget of the Union State of the previous years shall be entered to the revenues of the federal budget.

Article 33

The departmental structure of expenditures of the federal budget for 2005 according to Annexes 9, 10 (top secret), and 11 (secret) to this Federal Law shall be endorsed.

Article 34

1. It shall be established that in the course of execution of this Federal Law on the proposal of the chief administrators of the federal budget assets in excess of the limits established by the Budget Code of the Russian Federation amendments shall be introduced into:

1) the departmental structure of federal budget expenditures - in the event of the transfer of authority concerning the financing of individual institutions, events and outlays;

2) the departmental, functional and economic structure of outlays of the federal budget - when partially transferring to executive bodies of the subjects of the Russian Federation the authority of federal executive bodies;

3) the departmental and functional structure of expenditures of the federal budget - on the basis of the results of using assets of foreign borrowings of the Russian Federation, as well as in the event of incomplete use of assets of international credits (loans) subject to agreements on granting them;

4) the departmental, functional and economic structure of expenditures of the federal budget - in the event of deciding on the transformation of the state institutions exercising control and supervisory functions into territorial agencies of federal executive bodies;

5) the departmental, functional and economic structure of the federal budget - when transferring the allocations provided for by the subsection 'Other National Items' of the section 'National Items' of the functional classification of expenditures of budgets of the Russian Federation;

6) the departmental, functional and economic structure of expenditures of the federal budget - in the event of the formation of savings in the course of administering the federal budget for 2005 as to individual sections, subsections, purposive items, types of expenditures and items of the economic classification of expenditures of budgets of the Russian Federation;

7) the departmental, functional and economic structure of expenditures of the federal budget - by the amounts of balances of the federal budget assets as of January 1, 2005 on the Federal Treasury accounts and the amounts of allocations for 2004 that are not used in full as of January 1, 2005 in compliance with Article 77 of this Federal Law and Item 11 of Annex 12 (secret) to this Federal Law;

8) the departmental, functional and economic structure of the federal budget expenditures - by the amounts of assets granted to the federal executive bodies and to budgets of the subjects of the Russian Federation from the assets of the reserve funds, as well as in the instances provided for by Articles 28, 44, 47, 48, 55, 68, 70, 76, 80, 93, 106, 109, 110 and 122 of this Federal Law;

9) the departmental, functional and economic structure of the federal budget expenditures - by the amounts of assets allocated to the federal executive bodies from the budget of the Union State, as well as for financing unanticipated needs and events of federal importance connected with foreign economic activities;

10) the departmental, functional and economic structure of the federal budget expenditures in respect of federal executive bodies where the laws of the Russian Federation provide for military service and equivalent service - by the amounts of assets provided to the Ministry of Internal Affairs of the Russian Federation for taking antiterrorist measures on the territory of the Southern Federal Circuit and for lump-sum payments in connection with perishing, wounding (contusion, illness) of the personnel stipulated for the appropriate federal executive bodies;

11) the departmental, functional and economic structure of the federal budget expenditures concerning federal executive bodies where the laws of the Russian Federation provide for military service - by the amounts of assets allocated to the Ministry of Defence of the Russian Federation for accumulation of savings to be used for provision with housing of military servicemen who are included into the register of participants of the mortgage system subject to the actual number of participants in each federal executive body, as well as by the amounts of assets received by the federal budget as a result of the return of interest-free loans granted to military servicemen prior to January 1, 2005 for acquiring the most necessary property in compliance with the laws of the Russian Federation for direction thereof for making payments for the purpose of acquiring the most necessary property as an additional source of budgetary financing in the event of insufficiency of the assets stipulated for these purposes by this Federal Law;

12) the departmental, functional and economic structure of federal budget expenditures - by the amounts of assets provided to the Ministry of Industry and Energy of the Russian Federation for covering the outlays on federal governmental enterprises established and functioning within the framework of the federal purposive programme "Reforming and Development of the Defence Industrial Complex (2002 - 2006)";

13) the departmental, functional and economic structure of federal budget expenditures - when making clearing settlements in 2005 between the chief administrators of federal budget assets for the reasons provided for by the laws and other normative legal acts of the Russian Federation, as regards the maintenance and servicing of troops (military units, military courts, bodies, institutions and agencies of the Federal Service for Execution of Punishments), training of military personnel and other types of support rendered in 2005;

14) the departmental, functional and economic structure of federal budget expenditures - by the amounts of assets provided to the Ministry of Economic Development and Trade of the Russian Federation for covering the outlays of organisations on of the mobilisation preparedness activity of the economy;

15) abolished;

16) the departmental, functional and economic structures of federal budget revenues: with the amounts envisaged to implement events for optimisation of the composition and strength of the Armed Forces of the Russian Federation in 2005.

2. It is hereby established that in the course of implementation of the present Federal Law if a change occurs in the assignment of basic sources of federal budget revenues to the chief managers of federal budget funds - the administrators of federal budget revenues, the Ministry of Finance of the Russian Federation is be entitled to amend the consolidated budget distribution of the federal budget on proposals of the chief managers of federal budget funds - the administrators of federal budget revenues.

3. The federal executive body exercising the functions of rendering governmental services and of managing state property in the area of health care and social development shall be entitled to direct the appropriations from the federal budget formed as a result of economy, as regards compensation payments to the families of deceased military servicemen provided under the section "Social Policy" of the functional classification of expenditures of the budgets of the Russian Federation, for additional financing of new prosthesis technologies for taking rehabilitative measures with regard to disabled persons and provision of disabled persons with wheelchairs of new modifications having different functional purposes, appropriately increasing allocations within the framework of the federal purposive programme "Social Support of Disabled Persons in the Russian Federation for 2000 - 2005".

Article 35

1. The Government of the Russian Federation shall not be entitled in 2005 to adopt decisions causing an increase in the number of federal civil servants and the number of staff members of budgetary institutions and organisations, or expenditures on the maintenance thereof.

2. It shall not be recommended to the state power bodies of the subjects of the Russian Federation to adopt in 2005 decisions causing an increase in the number of civil servants or in the number of staff members of budgetary institutions and organisations.

Article 36

It shall be established that outlays in foreign currency connected with treatment of Russian Federation citizens abroad shall be covered in the procedure established by the Government of the Russian Federation.

Article 37

The Government of the Russian Federation shall endorse, in the procedure established by the laws of the Russian Federation and within the limits of the expenditures provided for by Article 33 of this Federal Law, the amount of financing of the state defence order according to Annex 12 (secret) to this Federal Law on the basis of the basic indices thereof.

Article 38

1. The Federal Fund for Financial Support of the Subjects of the Russian Federation for 2005 in the amount of 189,875, 736 thousand roubles shall be endorsed.

2. The distribution of subsidies for leveling the budgetary supply of the subjects of the Russian Federation from the Federal Fund for Financial Support of the Subjects of the Russian Federation for 2005 according to Annex 13 to this Federal Law shall be endorsed.

Article 39

The cash servicing by territorial bodies of the Federal Treasury of the administration of budgets of the subjects of the Russian Federation receiving subsidies on a large scale according to the list as in Annex 14 to this Federal Law and budgets of closed administrative and territorial units shall be ensured.

Article 40

1. The Federal Fund for Co-Financing Social Expenditure in 2005 in the amount of 25,297,732.0 thousand roubles shall be endorsed.

2. The assets from the Federal Fund for Co-Financing Social Expenditure shall be directed in the form of subsidies for partial reimbursement of expenditures of budgets of the subjects of the Russian Federation:

1) on granting subsidies to citizens to make payments for lodging and public utilities, including to citizens who work and reside in rural areas, in compliance with decisions of legislative (representative) and executive state power bodies of the subjects of the Russian Federation in the amount of 8,600,000.0 thousand roubles;

2) on ensuring measures of social support to rehabilitated persons and to those recognized as victims of political repression, except for the payments provided for by Articles 15 and 16.1 of Law of the Russian Federation No. 1761-I of October 18, 1991 on Rehabilitation of Victims of Political Repression in the amount of 1,697,732 thousand roubles;

3) on taking measures of social support of labour veterans and home front workers in the amount of 11,000,000 thousand roubles to be distributed to the subjects of the Russian Federation according to Annex 15 to this Federal Law;

4) on paying governmental allowances to citizens that have children in the amount of 4,000,000 thousand roubles to be distributed to the subjects of the Russian Federation according to Annex 15 to this Federal Law.

3. Subsidies from the Federal Fund for Co-Financing Social Outlays shall be granted in 2005 in the procedure established by the Government of the Russian Federation.

4. The Ministry of Finance of the Russian Federation shall be entitled within the limits of the assets provided for by Items 3 and 4 of Part 2 of this Article to re-distribute the amounts of the said subsidies between the subjects of the Russian Federation in the procedure, established by the Government of the Russian Federation.

Article 41

The expenditures connected with implementation of Articles 15 and 16.1 of Law of the Russian Federation No. 1761-I of October 18, 1991 on Rehabilitation of Victims of Political Repression shall be covered on the basis of decisions on accruing monetary compensation subject to the documents proving the right of rehabilitated persons to this compensation in the procedure established by the Government of the Russian Federation.

Article 42

1. The Fund for Reforming Regional and Municipal Finances for 2005 in the amount of 600,000 thousand roubles shall be endorsed.

2. Subsidies from the Fund for Reforming Regional and Municipal Finances for 2005 shall be granted in the procedure established by the Government of the Russian Federation.

Article 43

1. The distribution of subsidies to budgets of the subjects of the Russian Federation for supporting measures aimed at ensuring the equilibrium of budgets of the subjects of the Russian

Federation in the amount of 38,417,194.1 thousand roubles according to Annex 16 to this Federal Law shall be endorsed.

2. The distribution of subsidies to budgets of the subjects of the Russian Federation for supporting measures aimed at ensuring the equilibrium of budgets of the subjects of the Russian Federation in the amount of 13,639,111.2 thousand roubles shall be endorsed by the Government of the Russian Federation.

Article 44

1. The distribution in 2005 of inter-budget transfers from the federal budget to budgets of closed administrative and territorial units in the form of subsidies in the amount of 9,306,634.0 thousand roubles, of subventions for resettlement in the amount of 1,016,923 thousand roubles and subventions for capital investments in the amount of 4,792,788 thousand roubles according to Annex 17 to this Federal Law shall be endorsed.

2. The list of building projects implemented on the territories of closed administrative and territorial formations financed on the basis of subventions from the federal budget shall be endorsed by the Government of the Russian Federation.

3. Subsidies to budgets of closed administrative and territorial units for reimbursement of the losses connected with maintenance of the housing-and-communal units and of social-and-cultural objects transferred under the jurisdiction of local self-government bodies of administrative and territorial units in the amount of 492,788 thousand roubles shall be endorsed.

4. Subsidies to budgets of closed administrative and territorial units for reimbursement of losses connected with the maintenance of the housing-and-communal units and of social-and-cultural objects transferred under the jurisdiction of local self-government bodies of closed administrative and territorial units shall be distributed by the Government of the Russian Federation.

4.1. To approve the distribution of subsidies to the budgets of closed-access administrative-territorial entities for the provision of expenditures for paying out, starting from March 1, 2005, monthly pecuniary incentives to the personnel of internal affairs bodies and of the State Fire-Fighting Service in the amount of 121,476.0 thousand roubles according to Annex 46 to the present Federal Law.

5. The Government of the Russian Federation shall be entitled to redistribute in 2005 the amounts of subsidies and subventions within the limits of the assets endorsed by this Article subject to administration of the revenues of budgets of closed administrative and administrative units, as well as in the event of improper use of subventions.

6. It shall be established that in 2005 the powers of state power bodies of the Russian Federation provided for by Subitems 13, 21, 22, 23, 24, 27, 31 and 41 of Item 2 of Article 26.3 of Federal Law No. 184-FZ of October 6, 1999 on the General Principles of Organisation of Legislative (Representative) and Executive State Power Bodies of the Subjects of the Russian Federation on the territories of closed administrative and territorial units shall be exercised by local self-government bodies of the closed administrative and territorial units at the cost of the budgets thereof.

Article 45

1. There shall be endorsed within the section "Inter-budget Transfers" of the functional classification of expenditures of budgets of the Russian Federation:

1) assets for repayment of the debts of the federal budget with regard to budgets of the subjects of the Russian Federation in the form of subsidies for reimbursement of losses caused by the maintenance of the housing-and-communal units and of social-and-cultural objects transferred under the jurisdiction of local self-government bodies in the amount of 18,342,940.0 thousand roubles distributed to the subjects of the Russian Federation according to Annex 18 to this Federal Law;

2) subventions to the budget of the city of federal importance Moscow for exercise of the federal authority of collecting, utilization and storage of radioactive waste in the Central Region in the amount of 1,010,000 thousand roubles;

3) a subsidy to the budget of the resort town Sochi in the amount of 1,200,000 thousand roubles;

4) subventions for covering additional outlays of science towns of the Russian Federation in the amount of 700,000 thousand roubles to be distributed to the science towns of the Russian Federation according to Annex 19 to this Federal Law;

5) subsidies to budgets of the subjects of the Russian Federation for overhauling hydraulic engineering structures that are in the ownership of the subjects of the Russian Federation in the amount of 670,000 thousand roubles;

6) subventions for implementation of programmes of local development and employment for miner's towns and settlements in the amount of 2,036,560 thousand roubles;

7) subventions for awarding prizes to winners of the All-Russia Competition for the Title of the Most Comfortable Town of Russia in the amount of 100,000 thousand roubles;

8) a subsidy for holding events within the framework of the federal purpose programme "The Social and Economic Development of the Republic of Tatarstan up to 2006" in the amount of 9,549,540.0 thousand roubles;

9) a subsidy for holding events within the framework of the federal purposive programme "The Social and Economic Development of the Republic of Bashkortostan up to 2006" in the amount of 4,758,260.0 thousand roubles;

10) funds for repayment of the federal budget debts owing the budgets of subjects of the Russian Federation as of January 1, 2005, for implementation of Law of the Russian Federation No. 1761-I of October 18, 1991 on Rehabilitating the Victims of Political Repression in the amount of 1,638,686.7 thousand roubles with distribution according to Annex 43 to the present Federal Law;

11) funds for repayment of the federal budget debts owing the budgets of subjects of the Russian Federation as of January 1, 2005, for implementation of Law of the Russian Federation No. 5142-I of June 9, 1993 on the Donation of Blood and Blood Components in the amount of 64,360.8 thousand roubles with distribution according to Annex 44 to the present Federal Law;

12) funds for provision of expenditures for paying out, starting from March 1, 2005, monthly pecuniary incentives to the personnel of internal affairs bodies and of the State Fire-Fighting Service in the amount of 9,351,718.2 thousand roubles with distribution according to Annex 45 to the present Federal Law.

2. Subventions to science towns of the Russian Federation, subventions to the implementation of programmes of local development and employment for miner's towns and settlements, subsidies for overhauling hydraulic engineering structures that are in the ownership of the subjects of the Russian Federation shall be granted in the procedure determined by the Government of the Russian Federation.

3. In the event of reimbursing by the budgets of the constituent entities of the Russian Federation to local budgets the funds provided for by Item 1 of Part 1 of this Article, the said funds may be directed for the purposes established by the appropriate constituent entities of the Russian Federation.

Article 46

1. It shall be established that expenditures of the budget of the town of Baikonur shall be covered from the taxes and fees to be received by the town's budget in 2005 in the amount of 565,000 thousand roubles and the balance of the budget assets of the city of Baikonur as of January 1, 2005 in the amount of 966,936 thousand roubles.

2. The administration of the city of Baikonur shall be permitted to direct in 2005 from the town's budget 195,063 thousand roubles for financing capital investments and 144, 000 thousand roubles for covering outlays on re-settlement.

3. The chief of the administration of the city of Baikonur on the basis of the authority exercised by him in compliance with the Agreement between the Russian Federation and the Republic of Kazakhstan on the Status of Baikonur, the Procedure for Forming, and the Status of, Executive Bodies Thereof shall grant tax privileges to legal entities and individual businessmen on condition of their observing the following terms:

1) the presence of premises, property, industrial or other complexes required for the production of commodities (carrying out works and rendering services) situated on the territory of the city of Baikonur (including the Baikonur cosmodrome);

2) the sale of products (carrying out works and rendering services) on the territory of the city of Baikonur.

4. Tax privileges shall not be granted with regard to value-added tax, excises, tax on profits of organisations, uniform social tax (dues), other federal taxes and fees, as well as customs duties.

5. Individual tax privileges (privileges to individual taxpayers) shall not be granted on the territory of the city of Baikonur.

6. It shall be established that, subject to the special regime of safe functioning of objects, enterprises and organisations, as well as of habitation of citizens on the territory of the city of Baikonur, registration on its territory of legal entities that are taxpayers but do not exercise their activities of the territory of the city of Baikonur, shall be prohibited.

7. The authorised state power body of the Russian Federation shall be entitled to audit and inspect the activity of administration of the budget of the city of Baikonur.

Article 47

1. The Federal Compensation Fund for 2005 in the amount of 35,756,545.0 thousand roubles shall be endorsed.

2. The following amounts of subventions allocated from the Federal Compensation Fund shall be established:

1) subventions to budgets of the subjects of the Russian Federation to pay for public utilities for individual categories of citizens in the amount of 26,670,000 thousand roubles and to budgets of closed administrative and territorial units to pay for public utilities for individual categories of citizens in the amount of 472,760 thousand roubles provided for by Federal Law No. 181-FZ of November 24, 1995 on the Social Protection of Disabled Persons in the Russian Federation, the Federal Law on Veterans (in the wording of Federal Law No. 40-FZ of January 2, 2000), the Law of the Russian Federation on the Social Protection of the Citizens Exposed to Radiation as a Result of the Accident at the Chernobyl Atomic Plant (in the wording of Law of the Russian Federation No. 3061-I of June 18, 1992), Federal Law No. 175-FZ of November 26, 198 on the Social Protection of the Citizens of the Russian Federation Exposed to Radiation a Result of the Accident in 1957 at the Industrial Complex 'Mayak' and Discharge of Radioactive Waste into the River Techa and Federal Law No. 2-FZ of January 10, 2003 on Social Guarantees to the Citizens Exposed to Radiation as a Result of Nuclear Tests on the Semipalatinsk Testing Ground to be distributed according to Annexes 20 and 21 to this Federal Law;

2) subventions to budgets of the subjects of the Russian Federation for the exercise of the federal authority with regard of the state registration of civil status acts in the amount of 3,119,932.0 thousand roubles to be distributed according to Annex 22 to this Federal Law;

3) subventions to budgets of the subjects of the Russian Federation for implementation of Law of the Russian Federation No. 5142-I of June 9, 1993 on the Activity of Donors of Blood and Components Thereof in the amount of 3,465,830 thousand roubles to be distributed according to Annex 23 to this Federal Law.

3. The Ministry of Finance of the Russian Federation shall be entitled within the limits of the assets provided for by Items 1 and 3 of Part 2 of this Article to re-distribute on a quarterly basis the rates of said subventions between the subjects of the Russian Federation in the procedure established by the Government of the Russian Federation.

4. To approve the amount of subventions to the budgets of subjects of the Russian Federation for the payment of housing and utility service charges for some categories of citizens specified in Item 1 of Part 2 of the present article, in the amount of 2,028,023.0 thousand roubles in connection with an increase in the number of persons to whom social support has been granted in terms of payment for housing and utility services. These funds shall be distributed among the subjects of the Russian Federation on the terms set out in Part 3 of the present article, additionally.

Article 48

1. The Federal Fund for Regional Development (the federal purposive programme 'Reduction of Differences in the Social and Economic Development of the Regions of the Russian Federation (Years of 2002-2010 and up to 2015)') in the amount of 2,504,000 thousand roubles shall be endorsed within the composition of expenditures of the federal budget in the section 'Inter-budget Transfers'.

2. The distribution of assets of the Federal Fund for Regional Development (the federal purposive programme 'Reduction of Differences in the Social and Economic Development of the Regions of the Russian Federation (Years of 2002-2010 and up to 2015)') shall be endorsed according to Annex 24 to this Federal Law.

3. The procedure for granting subsidies from the Federal Fund for Regional Development (the federal purposive programme 'Reduction of Differences in the Social and Economic Development of the Regions of the Russian Federation (Years of 2002-2010 and up to 2015)') shall be established by the Government of the Russian Federation.

Article 48.1

In 2005 the amount of 2,778,650.0 thousand roubles shall be allocated from the federal budget to finance expenditures for paying out compensations to the citizens who have become victims of the resolution of the crisis in the Chechen Republic and who permanently reside in its territory, at the following rates: 300 thousand roubles for a completely destroyed housing facility and 50 thousand roubles for lost property. These amounts shall be provided in the procedure established by the Government of the Russian Federation.

Article 49

1. It shall be established that assets for financial assistance and other assets allocated from the federal budget on a gratuitous basis that are provided for remittance to budgets of the subjects of the Russian Federation and budgets of municipal formations in compliance with this Federal Law (except for the assets of the Federal Fund for Compensations and Subventions for Implementation of Programmes of Local Development and Employment for Miner's Towns and Settlements shall be allocated on condition that the subjects of the Russian Federation and municipal formations meet the requirements of the budget legislation of the Russian Federation and the laws of the Russian Federation on taxes and fees.

2. In the event of state power bodies of the subjects of the Russian Federation and local self-government bodies rendering decisions going counter to the procedure for entering into the federal budget revenues from payment of federal taxes, fees and other revenues, as well as violating in other ways the provisions of the budget legislation of the Russian Federation and the laws of the Russian Federation on taxes and fees, the Ministry of Finance of the Russian Federation shall be entitled to suspend and (or) reduce covering from the federal budget:

1) of the outlays provided for by the section 'Inter-budget Transfers' of the functional classification of expenditures of budgets of the Russian Federation (except for assets of the Federal Fund for Compensations and Subventions for Implementation of Programmes of Local Development and Employment for Miner's Towns and Settlements);

2) other federal budget expenditures provided by this Federal Law for remittance to budgets of the subjects of the Russian Federation and municipal formations, as well as for granting budget credits.

Article 50

1. It shall be established that operations with inter-budget transfers granted from the federal budget in the form of the subventions and subsidies provided for by Articles 42, 44, 45, 47, 48, 78 and Part 3 of Article 106 of this Federal Law shall be made within the framework of administration of budgets of the subjects of the Russian Federation and local budgets in the procedure established for recipients of federal budget assets on the accounts for recording assets of budgets of the subjects of the Russian Federation and local budgets opened with territorial bodies of the Federal Treasury, except for the subsidies and subventions allocated by way of compensation for cash expenses made.

2. When transferring the assets specified in Part 1 of this Article from budgets of the subjects of the Russian Federation to local budgets, operations as to their spending shall be likewise made on the accounts for recording assets of local budgets opened with territorial bodies of the Federal Treasury.

3. The purposive assets transferred from the federal budget to budgets of the subjects of the Russian Federation and local budgets that were not used in 2004 shall be usable in 2005 for the same purposes from the accounts for recording assets of budgets of the subjects of the Russian Federation and local budgets opened with territorial bodies of the Federal Treasury.

4. Unused purposive assets that are not needed in 2005 shall be subject to return to the revenues of the federal budget.

Article 51

1. It shall be established that budget credits shall be granted to budgets of the subjects of the Russian Federation from the federal budget for a time period within the limits of 2005 for covering temporary cash gaps arising in the course of administration of budgets of the subjects of the Russian Federation and outlays connected with liquidation of the aftermath of natural disasters.

2. Payment for the use of budget credits for covering temporary cash gaps arising in the course of administration of budgets of the subjects of the Russian Federation shall be established in the amount of one fourth of the refinancing rate of the Central Bank of the Russian Federation effective as of the date of making an agreement on granting a budget credit, or at the rate of 0 per cent, when covering the outlays connected with liquidation of the aftermath of natural disasters.

3. The procedure for granting, using and returning budgetary credits by the subjects of the Russian Federation shall be established by the Government of the Russian Federation.

4. In the event of a failure to observe the time for return by the subjects of the Russian Federation of budgetary credits and interest on it, the resulting debts shall be recovered in the procedure established by Article 63 of this Federal Law.

Article 52

1. The Government of the Russian Federation shall ensure the consolidation and prolongation up to December 31, 2005 of the indebtedness on budget loans granted from the federal budget to budgets of the subjects of the Russian Federation prior to January 1, 2005 for covering temporary cash gaps arising in the course of administration of budgets of the subjects of the Russian Federation.

2. The Ministry of Finance of the Russian Federation shall be granted the right to restructure the indebtedness on said budget loans for the term up to January 1, 2008 in respect of the subjects of the Russian Federation whose share of loan indebtedness exceeds 1 per cent of the amount of revenues of their consolidated budgets received in 2004.

3. The indebtedness shall be restructured on condition that state power bodies of the subjects of the Russian Federation make agreements with the Ministry of Finance of the Russian Federation providing for measures aimed at the improvement of the state of regional and municipal budgets, including the absence as on the first day of each quarter of arrears of the consolidated budgets of the subjects of the Russian Federation on wages payable to workers from the budget, on governmental allowances payable to citizens who have children, on taking social support measures established by the laws of the subjects of the Russian Federation for labour veterans, home front workers, persons being

victims of political repression, as well as on condition of liquidation or reduction of arrears on labour wage accruals, on granting subsidies to the population to pay for public utilities, on outlays on payment for public utilities by institutions supplied from the budget that are under the jurisdiction of subjects of the Russian Federation and on the liabilities arising from Federal Laws on Veterans (in the wording of Federal Law No. 40-FZ of January 2, 2000), No. 81 of May 19, 1995 on Governmental Allowances to Citizens Having Children and Law of the Russian Federation No. 1761-I of October 18, 1991 on Rehabilitation of Victims of Political Repression.

4. The Ministry of Finance of the Russian Federation shall be entitled:

1) in the event that the subjects of the Russian Federation within a financial year respect the terms of agreements, to reduce by 30 per cent, annually in December within three years starting from 2005, the indebtedness of the subjects of the Russian Federation formed as on January 1, 2005 on the budget loans granted for covering temporary cash gaps arising in the course of administration of budgets of the subjects of the Russian Federation;

2) to effect early recovery of debts on budget loans granted for covering temporary cash gaps arising in the course of administration of budgets of the subjects of the Russian Federation, in the event of failure of the subjects of the Russian Federation to discharge the commitments provided for by agreements.

5. In the event of restructuring and reduction of debts of consolidated budgets of the subjects of the Russian Federation with regard to the federal budget in the course of administration thereof in 2005 in compliance with this Article and reduction of returned sums of loan indebtedness of consolidated budgets of the subjects of the Russian Federation accounted for in the federal budget for 2005 in the section 'National Issues' of the functional classification of expenditures of budgets of the Russian Federation, assets of the balance of the federal budget formed as on January 1, 2005 in the amount of at least 9,512,000 thousand roubles shall be directed for ensuring federal budget expenditures.

6. It shall be established that the balance of assets of the federal budget formed as on January 1, 2005 in the amount of up to 9,512,000 thousand roubles shall not be entered into the Stabilization Fund of the Russian Federation pending the completion of restructuring and reduction of the indebtedness of budgets of the subjects of the Russian Federation on budget loans with regard to the federal budget.

Article 53

1. A part of outlays on payment of interest on credits received from Russian credit organisations shall be reimbursed from the federal budget:

1) in 2004 - 2005 in the procedure and under the terms established by the Government of the Russian Federation in compliance with Article 57 of Federal Law No. 150-FZ of December 27, 2000 on the Federal Budget for 2001 and Article 64 of Federal Law No. 186-FZ of December of December 23, 2003 on the Federal Budget for 2004 to agricultural commodity producers and to organisations of the agro industrial complex of all property forms, to peasant farms and to consumer co-operation organisations for purchasing domestic agricultural raw stuff for industrial processing, of combustible-lubricating materials, chemical fertilizers, plant protection materials, fodder, veterinary medications and other material resources for carrying out seasonal works, as well as for paying insurance fees in the case of insuring the yield of agricultural crops, to repair and agricultural supply organisations for purchasing spare parts and materials for repair of agricultural machinery;

2) in 2002 - 2005 in the procedure and under the terms established by the Government of the Russian Federation in compliance with Article 74 of Federal Law No. 194-FZ of December 30, 2001 on the Federal Budget for 2002 to agricultural commodity producers, organisations of the agro industrial complex of all property forms and to peasant farms in respect of the investment credits received by them for a term of up to three years;

3) in 2003, 2004 and 2005 in the procedure and under the terms established by the Government of the Russian Federation in compliance with Article 70 of Federal Law No. 176-FZ of December 24, 2002 on the Federal Budget for 2003 to agricultural commodity producers and organisations of the agro industrial complex of all property forms and to peasant's farms in respect of the investment credits received by them for a term up to five years, including the construction of grain terminals at Russian ports;

4) in 2004-2005 in the procedure and under the terms established by the Government of the Russian Federation in compliance with Article 64 of Federal Law No. 186-FZ of December 23, 2003 on the Federal Budget for 2004, to agricultural commodity producers and organisations of the agro industrial complex of all property forms, to peasant farms in respect of the investment credits received by them in 2004 - 2005 for a term up to five years, including for the purchase of all types of domestic agricultural machinery, for planting perennial plantations and arranging vineyards, construction and re-construction of enterprises for flax and flax fibre processing;

5) in 2004-2005 in the procedure and under the terms established by the Government of the Russian Federation in compliance with Article 70 of Federal Law No. 150-FZ of December 27, 2000 on the Federal Budget for 2003 to the enterprises of the association 'Goznak' for acquisition of special

machinery intended for production of paper protected from forging, of polygraphic products, as well as of coins and decorations;

6) in 2001 - 2003 in the procedure and under the terms established by the Government of the Russian Federation in compliance with Article 57 of Federal Law No. 150-FZ of December 27, 2000 on the Federal Budget for 2001 to organisations of sea, river and air transport for acquisition of sea, river and air vessels made by Russian enterprises;

7) in 2001 - 2004 in the procedure and under the terms established by the Government of the Russian Federation in compliance with Article 74 of Federal Law No. 194 of December 30, 2001 on the Federal Budget for 2002:

a) to communication organisations for ensuring the financing of the development and production of space vehicles of the 'Express' series;

b) to commodity producers and organisations of the fishing industry for construction of fishing vessels at domestic shipbuilding enterprises;

8) in 2002 - 2003 in the procedure and under the terms established by the Government of the Russian Federation in compliance with Article 75 of Federal Law No. 194-FZ of December 30, 2001 on the Federal Budget for 2002 to Russian airlines for acquisition of Russian aircraft;

9) in 2004 - 2005 in the procedure and on the terms established by the Government of the Russian Federation in accordance with Article 57 of Federal Law No. 150-FZ of December 27, 2000 on the Federal Budget for the Year 2001:

a) the fuel and energy organisations carrying out the seasonal procurement of fuel at power plants, including atomic power plants, the pumping of gas into underground storage facilities, the implementation of measures for repairing energy equipment and also for supplying fuel to the general public;

b) light industry and textile industry organisations for seasonal purchase of raw materials and materials for the manufacture of consumer goods and industrial-application goods;

10) in 2005 in the procedure and under the terms established by the Government of the Russian Federation to organisations of the coal industry for implementation of investment projects;

11) in 2005 in the procedure and under the terms established by the Government of the Russian Federation to Russian exporters of industrial products;

12) in 2005 to citizens that have personal subsidiary plots in respect of the credits received by them for a term from one to three years under the terms established for agricultural commodity producers provided for by Subitems 1 and 2 of this Part.

2. The Government of the Russian Federation, within a one-month term after the entry into force of this Federal Law, shall endorse the procedure for reimbursement from the federal budget of a part of the outlays on paying interest on the credits indicated in Part 1 of this Article.

3. A part of outlays on making lease payments for aircraft of domestic manufacture received by Russian airlines from Russian lease companies under leasing agreements in 2002-2005 shall be reimbursed from the federal budget in the procedure and under the terms established by the Government of the Russian Federation in compliance with Article 75 of Federal Law No. 194-FZ of December 30, 2001 on the Federal Budget for 2002.

Article 54

1. The Government of the Russian Federation shall determine the terms and procedure for granting in 2005 the assets of the federal budget provided for state support to small businesses, including peasant farms, in the amount of 1,500 million roubles.

Article 55

1. The Government of the Russian Federation shall allocate in full the assets of assignments of operators of the communication network of general use, received by the federal budget as revenues, to the revenues of the reserve of universal servicing of the federal budget for the purposes provided for by the laws of the Russian Federation in the field of communications in excess of the sums established by Article 33 of this Federal Law.

2. The procedure for forming and spending assets of the universal servicing reserve shall be established by the Government of the Russian Federation.

Article 56

1. The Government of the Russian Federation shall allocate in 2005 the federal budget assets in the amount of 6,000 million roubles provided for the state support of civil aircraft construction to the increase of the authorised capital of leasing companies with governmental participation open joint-stock company 'Ilyushin Finans Company' and open joint-stock company 'Finansovaya Lizingovaya Kompaniya'.

2. The federal executive body exercising the functions of devising state policy in the field of developing aeronautical engineering shall determine the procedure and amounts of spending said assets.

Article 57

It shall be established that assets in the amount of 40 million roubles in the section 'Education' of the functional classification of expenditures of budgets of the Russian Federation shall be directed in the form of subsidies to the Russian-Armenian University.

Article 58

It shall be established that in 2005 the Government of the Russian Federation, within the limits of the assets provided for in the section 'National Economy' of the functional classification of expenditures of the budgets of the Russian Federation for measures in fuel and energy branch, shall allocate for additional provision of pensions (non-governmental pensions) to dismissed workers and to those being dismissed from coal industry organisations being liquidated who are entitled to the provision of pensions in compliance with the laws of the Russian Federation and having at least a 10-year record of working for organisations engaged in the extraction (processing) of coal (shale oil), subdivisions of militarized rescue units and mine-construction organisations assets in the amount of 550 million roubles.

Article 59

1. It shall be established that the improper use of budget credits granted to Russian legal entities shall entail the imposition of a fine in the amount of double the refinancing rate of the Central Bank of the Russian Federation effective within the period of using the said budget credits for improper purposes.

2. The period of improper use of budget credits shall be deemed the time period starting as of the date of diverting assets for use thereof for purposes that are not provided for by the terms of granting a budget credit up to the date of return thereof to the federal budget or allocation thereof for use for the right purpose.

Article 60

It shall be established that the rules of exemption of legal entities being residents of the Russian Federation, that had repaid prior to October 1, 2002 outstanding debts on the assets of the federal budget allocated to them on a returnable basis and on accrued interest, from payment of charged but not recovered penalties and fines for an untimely return of the said assets, established in compliance with Article 77 of Federal Law No. 194-FZ of December 30, 2001 on the Federal Budget for 2002, shall be in effect pending their repeal in the established procedure.

Article 61

It shall be established that the assets received on account of return of the loans and budget credits previously granted from the federal budget, including the federal budget assets allocated to provision of the agro industrial complex with products of the engineering industry and to acquisition of bloodstock on the basis of finance lease contracts (leasing), as well as payment for use thereof, shall be entered into the federal budget.

Article 62

It shall be established that, in the event of lump sum repayment in cash by executive bodies of the subjects of the Russian Federation in 2005 of debts on the bonds of the subjects of the Russian Federation that have been in the ownership of the Russian Federation, including payment of the nominal value of the bonds, as well as payment of interest on the nominal value of the bonds that have matured, the previously charged penalties for an untimely retirement of bonds at the nominal value thereof and for an untimely payment of interest on the nominal value of the bonds shall not be imposed starting from the maturity date of the payment in respect of them established when they were issued and shall be subject to writing-off in compliance with the laws of the Russian Federation.

Article 63

It shall be established that, in the event of failure to respect the time period for the return of federal budget assets granted on a returnable basis to budgets of the subjects of the Russian Federation and local budgets and (or) in the event of using them for improper purposes, the time of repayment of other debts of budgets of the subjects of the Russian Federation and local budgets, as well as in the event of misusing federal budget assets granted on a non-returnable basis to budgets of the subjects of Russian Federation and to local budgets, the amounts of assets subject to remittance to the federal budget, in the established procedure:

1) shall be compulsorily deducted from the accounts for recording assets of the appropriate budgets;

2) shall be deducted from the revenues from payment of the federal taxes and fees subject to the entry to budgets of the subjects of the Russian Federation and local budgets;

3) shall be recovered by way of levying execution against the assets provided for the remittance to budgets of the subjects of the Russian Federation and local budgets to the section 'Inter-budget Transfers' of the functional classification of expenditures of budgets of the Russian Federation, except for assets of the Federal Compensation Fund.

Article 64

1. The indebtedness of budgets of the subjects of the Russian Federation and credit organisations with regard to the federal budget on the debts shall be reduced, rearranged into internal state debt of the Russian Federation against the security of subjects of the Russian Federation and credit organisations, of agricultural organisations of all forms of property and of other organisations of the agro industrial complex, of consumers' co-operation organisations and of organisations engaged in the delivery (storage and sale) of products (commodities) to Arctic and equivalent regions, on the centralized credits granted in 1992 - 1994 and on the interest accrued on them, by the amount of the debts that do not have repayment sources in connection with the completion of liquidation of organisations in compliance with the laws of the Russian Federation as of January 1, 2005.

2. The indebtedness of budgets of the subjects of the Russian Federation and credit organisations with regard to the federal budget shall be reduced in the procedure established by the Government of the Russian Federation in compliance with Article 87 of Federal Law No. 194FZ of December 30, 2001 on the Federal Budget for 2002.

3. The Ministry of Finance of the Russian Federation shall be granted the right to postpone the deadline for payment of the restructured debts of the subjects of the Russian Federation on the indebtedness, rearranged into the internal state debt of the Russian Federation against the security of the subjects of the Russian Federation, of agricultural organisations of all property forms and of other organisations of the agro industrial complex, of consumers' cooperation organisations and organisations engaged in the delivery (storage and sale) of products (commodities) to Arctic and equivalent regions, on the centralized credits granted in 1992-1994 and accrued interest on them due to be repaid in 2005-2007, till 2008 on condition of making with the Ministry of Finance of the Russian Federation the agreements provided for by Part 3 of Article 52 of this Federal Law.

4. The Ministry of Finance of the Russian Federation shall be entitled:

1) in the event of observance by the subjects of the Russian Federation within a financial year of the terms of agreements signed in compliance with Part 3 of Article 52 of this Federal Law annually in December, starting from 2005, within three years, to reduce by 30 per cent the debts of the subjects of the Russian Federation formed as of January 1, 2005 on the indebtedness, rearranged into internal state debt of the Russian Federation against the security of the subjects of the Russian Federation, of agricultural organisations of all forms of property and other organisations of the agro industrial complex, of consumers' co-operation organisations and organisations engaged in the delivery (storage and sale) of products (commodities) to Arctic and equivalent regions, on the centralized credits granted in 1992 - 1994 and the interest accrued on them;

2) to effect the long-term recovery of debts of the subjects of the Russian Federation on the indebtedness, rearranged into internal state debt of the Russian Federation against the security of the subjects of the Russian Federation, of agricultural organisations of all forms of property and other organisations of the agro-industrial complex, of consumers' co-operation organisations and organisations engaged in the delivery (storage and sale) of products (commodities) to Arctic and equivalent regions, on the centralized credits granted in 1992 - 1994 and the interest accrued on them in the event of failure of the subjects of the Russian Federation to discharge the commitments provided for by the agreements made in compliance with Part 3 of Article 52 of this Federal Law.

Article 65

1. The Government of the Russian Federation shall ensure in 2005 the consolidation and restructuring of the liabilities of the subjects of the Russian Federation with regard to the Russian Federation in foreign currency, if the amount of the said liabilities to be administered in 2005 (subject to the outstanding indebtedness) exceeds 30 per cent of the amount of revenues of the consolidated budget of a subject of the Russian Federation.

2. The liabilities of a subject of the Russian Federation securing the discharge of liabilities of third persons shall be restructured on condition the subject of the Russian Federation assumes the appropriate liabilities of the third persons in the procedure established by the laws of the Russian Federation.

3. Liabilities of the subjects of the Russian Federation shall be restructured by way of their consolidation accompanied by concurrent writing-off of debts on charged penalties and fines and by allowing payment of the consolidated indebtedness by installments up to January 1, 2035 in compliance with the following schedule: from 2005 through 2007 - 1.2 per cent of the amount of the consolidated indebtedness each year, from 2011 through 2013 - 1.9 per cent of the amount of the consolidated indebtedness each year, from 2014 through 2016 - 2.5 per cent of the amount of the consolidated

indebtedness each year, from 2017 to 2019 - 3.2 per cent of the amount of the consolidated indebtedness each year, from 2020 to 2022 - 3.9 per cent of the amount of the consolidated each year, from 2023 to 2026 - 4.5 per cent of the amount of the consolidated indebtedness each year, from 2027 through 2029 - 4.9 per cent of the amount of the consolidated indebtedness each year, from 2030 through 2034 - 5 per cent of the amount of the consolidated indebtedness each year.

4. Annual interest for using the federal budget assets in the amount of 1 per cent shall be charged on the balance of the consolidated indebtedness and paid by the subjects of the Russian Federation.

5. In the event of failure of a subject of the Russian Federation to follow the schedule of repayment of the consolidated indebtedness and (or) interest, the total amount of the unpaid consolidated indebtedness shall be paid ahead of schedule. In that case, a penalty in the amount of 3 per cent per year as of the date of breaking the schedule shall be imposed on the amount of the unpaid consolidated indebtedness and of accrued but not paid interest.

Article 66

1. It shall be established that the Ministry of Finance of the Russian Federation shall be granted the right of claim on behalf of the Russian Federation for the return of debts of legal entities, the subjects of the Russian Federation and municipal formations in respect of monetary liabilities thereof with regard to the Russian Federation, including debts on the assets for purposive financing of legal entities allocated under the condition of the transfer of stocks into the ownership of the Russian Federation.

2. The Ministry of Finance of the Russian Federation shall carry out the work related to the return of the debts specified in Part 1 of this Article with the participation of agents of the Government of the Russian Federation, except for the budgetary credits granted in compliance with Article 51 of this Federal Law.

Article 67

1. It shall be established that the open joint-stock company 'Rossiyskiy Bank Razvitiya' and 'Rossiyskiy Selskokhozyastvenniy Bank' shall be agents of the Russian Federation Government securing, on the instructions of the Government of the Russian, the return of the debts of legal entities, subjects of the Russian Federation and municipal formations on the budget credits granted from the federal budget and from extra-budgetary funds, except for the budget credits granted in compliance with Article 51 of this Federal Law.

2. It shall be established that the open joint-stock 'Roseksimbank' shall be an agent of the Russian Federation Government ensuring on the instructions of the Government of the Russian Federation, the state support of industrial product export.

Article 68

The Government of the Russian Federation shall be entitled in 2005 to allocate for entering into the authorised capital of the open joint-stock company 'Rossiyskiy Selskokhozyaystvenniy Bank' the federal budget assets received in 2005 on account of repaying debts with regard to the federal budget on the assets of the special fund for crediting organisations of the agroindustrial complex on preferential terms and on the assets granted to form the federal food fund.

Article 69

It shall be established that the open joint-stock companies 'Rosagrosnab', 'Agroplemsoyuz' and "Rosplemobyedinenie" shall be agents of the Government of the Russian Federation securing, on the instructions of the Government of the Russian Federation, the return of debts of legal entities under contracts of financial lease (leasing) of property acquired with the use of the federal budget assets granted for the provision of the agro industrial complex with engineering industry products and bloodstock.

Article 70

The Government of the Russian Federation shall be entitled in 2005 to allocate to the authorised capital of the open joint-stock company 'Rosagrolizing' the federal budget assets received in 2005 on account of repaying debts in respect of the federal budget under contracts of financial lease (leasing) of property acquired with the use of the federal budget assets allocated for provision of the agro industrial complex with engineering industry products and bloodstock.

Article 71

Vneshekonombank, the open joint-stock companies 'Rossiyskiy Bank Razvitiya', 'Rossiyskiy Selskokhozyaystvenniy Bank', 'Rosagrosnab', 'Agroplemsoyuz' and 'Rosplemobyedinenie' may represent

the interests of the Russian Federation in courts on the instructions of the Government of the Russian Federation.

Article 72

Remuneration in the amount of 50 million roubles shall be awarded in 2005 for the exercise of the functions of an agent of the Government of the Russian Federation to 'Rossiyskiy Bank Razvitiya', 'Rossiyskiy Selskokhozyaystvenniy Bank', 'Rosagrosnab', 'Agroplemsoyuz', 'Rosplemobyedinenie' and to the open joint-stock company 'Roseksimbank'.

Article 73

It shall be established that the agents of the Government of the Russian Federation representing the interests of the Russian Federation when restructuring debts of agricultural commodity producers in compliance with Federal Law No. 83-FZ of July 9, 2002 on the Financial Improvement of Agricultural Commodity Producers shall be:

1) the open joint-stock companies 'Rosagrosnab', 'Agroplemsoyuz' and 'Rosplemobyedinenie' - in respect of contracts of financial lease (leasing) of the property acquired with the use of the federal budget assets allocated to the provision of the agro industrial complex with engineering industry products and bloodstock;

2) the open joint-stock company 'Rossiyskiy Selskokhozyaystvenniy Bank' - in respect of the assets of the special fund for crediting organisations of the agro industrial complex on preferential terms and the assets allocated to forming the federal food fund.

Article 74

1. It shall be established that the open joint-stock company 'Rossiyskiy Selskokhozyaystvenniy Bank' shall be an agent bank in compliance with Federal Law No. 83 of July 9, 2002 on the Financial Improvement of Agricultural Commodity Producers.

2. In the subjects of the Russian Federation where there is no regional network of branches of the open joint-stock company 'Rossiyskiy Selskokhozyaystvenniy Bank' the latter shall be granted the right to attract on the basis of individual agreements other credit organisations for exercising the functions of an agent bank in compliance with Federal Law No. 83-FZ of July 9, 2002 on the Financial Improvement of Agricultural Commodity Producers.

Article 75

1. It shall be established that the Government of the Russian Federation shall be entitled to decide on the consolidation of debts with regard to the federal budget on the federal budget assets allocated for the provision of the agro industrial complex with engineering industry products and bloodstock on the basis of financial lease contracts (leasing) and granted on a returnable basis within the period from 1994 to 2000 under governmental contracts (agreements) made with the open joint-stock companies 'Rosagrosnab', 'Agroplemsoyuz' and 'Rosplemobyedinenie'.

2. The indebtedness consolidated in compliance with Part 1 of this Article shall be rearranged into the indebtedness of the open joint-stock companies 'Rosagrosnab', 'Agroplemsoyuz' and 'Rosplemobyedinenie' by way of novation and shall be repayable in equal shares on June 1 and October 1 in 2005 - 2011; in doing this the indebtedness may be repaid both by monetary funds and by transferring the right of claim under leasing contracts made. The Government of the Russian Federation shall determine an agent bank in respect of said indebtedness.

3. If the novation provided for by Part 2 of this Article is not undertaken before September 1, 2005, the indebtedness shall be recoverable in the procedure established by the laws of the Russian Federation.

4. The 0 per cent rate shall apply for using assets of the federal budget under contracts (agreements) rearranged into indebtedness of the open joint-stock companies 'Rosagrosnab', 'Agroplemsoyuz' and 'Rosplemobyedinenie'.

Article 76

Revenues from making commodity interventions in 2005 and from the sale of grain from the reserves of the federal intervention fund of agricultural products, raw stuff and food shall be entered into the revenues of the federal budget and shall be directed in excess of the amounts established by Article 33 of this Federal Law for the increase of the authorised capital of the open joint-stock company 'Rosselkhozbank' in order to ensure commodity and purchase interventions are made under the terms and in the procedure established by the Government of the Russian Federation.

Article 77

1. The balance of federal budget assets as of January 1, 2005 on the Federal Treasury accounts formed in connection with incomplete use of the financing amounts assigned within the limits of the allocations endorsed by Federal Law No. 186-FZ of December 23, 2003 on the Federal Budget for 2004 shall be allocated to:

1) the Ministry of Finance of the Russian Federation for covering outlays on payment of compensation to the citizens being the victims of the settlement of the crisis in the Chechen Republic and permanently residing on the territory thereof in the subsection 'Financial Assistance to Budget of Other Levels' of the section 'Financial Assistance to Other Budgets of the Budget System' of the functional classification of the expenditures of budgets of the Russian Federation on the basis of the compensation amount of 300 thousand roubles for completely demolished living quarters and 50 thousand roubles for lost property in the procedure established by the Government of the Russian Federation in compliance with Article 143.1 of Federal Law No. 176-FZ of December 24, 2002 on the Federal Budget for 2003 - for the same purposes in 2005 as an additional source of financing the said measures in the subsection 'Financial Assistance to Budgets of Other Levels' of the section 'Inter-budget Transfers' of the functional classification of expenditures of the Russian Federation budgets;

2) the Ministry of Internal Affairs of the Russian Federation for paying compensation for lost living quarters and (or) property to the citizens being victims of the settlement of the crisis in the Chechen Republic who have left there forever in the subsection 'Migration Policy' of the section 'Social Policy' of the functional classification of expenditures of budgets of the Russian Federation - to the same purposes in 2005 as an additional source of financing said measures in the subsection 'Migration Policy' of the section 'National Security and Law Enforcement Activity' of the functional classification of the expenditures of the Russian Federation budgets;

3) the Federal Agency on Agriculture for granting in 2004 subventions and subsidies for making purchase and commodity interventions of bread grain produced on the territory of the Russian Federation in the section 'Agriculture and Fishery' of the functional classification of expenditures of the Russian Federation budgets - to the increase of the authorised capital of the open joint-stock company 'Rosselkhozbank' for ensuring the implementation of purchase and commodity interventions under the terms and in the procedure established by the Government of the Russian Federation.

2. It shall be established that the balance of the federal budget assets in the amount of an incomplete use of allocations as of January 1, 2005, endorsed by Federal Law No. 186-FZ of December 23, 2003 on the Federal Budget for 2004 for financing the subprogrammes 'State Housing Certificates' and "Housing Subsidies to Citizens Leaving Arctic and Equivalent Regions", as well as for paying for the certificates granting forced migrants gratuitous subsidies for the construction and acquisition of living quarters, for payment for housing certificates in the section 'Military Reform' and for acquisition of living quarters for citizens of the Russian Federation leaving Arctic regions within the framework of the pilot project of social restructuring of the Arctic regions, shall be directed for financing said expenditures.

3. It shall be established that the balance of the federal budget assets as of January 1, 2005 on the Federal Treasury accounts formed as a result of the federal budget receipts exceeding in 2004 the amount of financing the federal budget outlays related to uniform social tax directed to the budget of the Pension Fund of the Russian Federation for paying the basic part of the labour pension, to assets of the purposive budget fund of the Ministry of Atomic Energy of the Russian Federation (the Federal Atomic Energy Agency), as well as to proceeds from granting on lease property that is in federal ownership allowed for use by budget institutions in compliance with Article 28 of Federal Law No. 186-FZ of December 23, 2003 on the Federal Budget for 2004, shall be directed for financing the said outlays in 2005.

4. It shall be established that the assets entered into the federal budget in 2004 in the form of gratuitous transfers from other budgets of the budgetary system of the Russian Federation in the amount of 35 billion roubles shall be directed in 2005 for forming the Fund for Co-Financing Social Outlays, as well as for ensuring the equilibrium of budgets of the subjects of the Russian Federation.

5. It shall be established that the balance of the federal budget assets as of January 1, 2005 on the Federal Treasury accounts in the amount of the debts on revenues shall be directed for clearing settlements between the federal budget and budgets of the subjects of the Russian Federation by way of inter-budget regulation.

Article 78

1. It shall be established that the terms of granting, the procedure for receiving, and determination of the amount of, housing subsidies granted from the federal budget to the citizens of the Russian Federation leaving Arctic and equivalent regions shall be established in compliance with Federal Law No. 125-FZ of October 25, 2002 on Housing Subsidies to the Citizens Leaving Arctic and Equivalent Regions.

2. The distribution to the subjects of the Russian Federation of the federal budget assets for financing housing subsidies to the citizens leaving Arctic and equivalent regions, to the citizens who had left the said regions and localities at the earliest on January 1, 1992 shall be endorsed according to Annex 25 to this Federal law.

Article 79

It shall be established that measures concerning the re-settlement of citizens of the Russian Federation from Arctic and equivalent regions shall be financed, among other things, by way of issuing and paying off housing certificates for acquisition of living quarters in the procedure established by the Government of the Russian Federation in compliance with Article 96 of Federal Law No. 194-FZ of December 30, 2001 on the Federal Budget for 2002.

Article 80

1. A reserve shall be established for financing the works carried out on federal motor roads and property complexes that are necessary for maintenance of the federal motor roads damaged as a result of acts of God from the federal budget in the section 'Transport' of the section 'National Economy' of the functional classification of budgets of the Russian Federation in the amount of 250 million roubles.

2. Assets from the reserve specified in Part 1 of this Article shall be used in the procedure established by the Government of the Russian Federation in compliance with Article 69 of Federal law No. 1150FZ of December 27, 2000 on the Federal Budget for 2001.

Article 81

1. The distribution of subsidies to budgets of the subjects of the Russian Federation for construction and reconstruction of motor roads of general use and of artificial structures on them effected within the framework of implementation of the Federal Special Investment Programme for 2005 shall be endorsed according to Annex 26 to this Federal Law.

2. Subsidies to budgets of the subjects of the Russian Federation for construction and reconstruction of motor roads of general use and of artificial structures on them shall be granted on condition of discharge by the subjects of the Russian Federation of the liabilities concerning the share financing of said objects.

3. The Government of the Russian Federation shall be entitled within the time established for correction of the Federal Special Investment Programme to re-distribute the amounts of allocations provided for granting subsidies to budgets of the subjects of the Russian Federation for financing the construction and re-construction of motor roads of general use and artificial structures on them between building projects and objects included into the Federal Special Investment Programme for 2005, as well as between the subjects of the Russian Federation, in the event of the Russian Federation subjects' failure to respect their liabilities with regard to the share financing resulting from agreements on granting subsidies.

4. The amount of allocations provided for granting subsidies to budgets of the subjects of the Russian Federation for financing the works on the motor roads of general use that have been damaged as a result of acts of God may be only allocated to the subjects of the Russian Federation, if they have their own reserve formed in the established procedure and when these assets are insufficient for liquidation of the aftermath of said circumstances and are used in the procedure established by the Government of the Russian Federation in compliance with Article 70 of Federal law No. 150-FZ of December 27, 2000 on the Federal Budget for 2001.

Article 82

It shall be established that in 2005 payment to the population of the transfers established by decrees of the President of the Russian Federation and by decisions of the Government of the Russian Federation shall be made along with the transfers to the population determined by Article 75 of the Budget Code of the Russian Federation.

Article 83

1. To establish in 2005 a maximum limit on subventions to the budget of the Pension Fund of the Russian Federation for paying out pensions and benefits provided in accordance with the legislation of the Russian Federation with federal budget funds, and also for delivering and sending pensions in the amount of 107,460.8 million roubles, including 2,289.26 million roubles for repayment of the federal budget's debts for financing the payment of pensions owing the budget of the Pension Fund of the Russian Federation that was actually available in 2003, the amount of 13,933.87 million roubles for repayment of the federal budget's restructured debts owing the Pension Fund of the Russian Federation in connection with Federal Law No. 35-FZ of April 8, 2002 on the Performance of the Budget of the Pension Fund of the Russian Federation for the Year 2000 and the amount of 12,783.32 million roubles for paying out additional monthly subsistence allowance to some categories of citizens of the Russian Federation in connection with the 60th Anniversary of Victory in the 1941-1945 Great Patriotic War.

2. To establish the funds allocated from the federal budget for the purpose of balancing the budget of the Pension Fund of the Russian Federation in an amount of up to 223,117.5 million roubles.

Article 83.1

To establish that revenues coming into the federal budget exceeding the amounts set by Article 1 of the present Federal Law, except for the revenues allocated in the procedure established by the legislation of the Russian Federation to maintain the Stabilisation Fund of the Russian Federation, shall be allocated to ensure the balancing of the budget of the Pension Fund of the Russian Federation in the course of performance thereof, in the amount established by Part 2 of Article 83 of the present Federal Law.

Article 84

1. Pensions, allowances and compensation to persons carrying out military service, service in the internal affairs bodies of the Russian Federation, at institutions and agencies of the Federal Service for Execution of Punishments, bodies of control of narcotics and psychotropic substances, at customs bodies of the Russian Federation and bodies of the prosecutor's office of the Russian Federation, and to their family members shall be paid in 2005 on the territory of the Russian Federation through the Savings Bank of the Russian Federation.

2. It shall be established that the federal budget assets intended for the federal executive bodies providing pensions to said persons shall be remitted to the Savings Bank of the Russian Federation in compliance with the agreements made by the Savings Bank of the Russian Federation and these federal executive bodies.

3. The agreements pointed out in Part 2 of this Article may contain a provision on the Savings Bank of the Russian Federation rendering on a payable basis some additional services with the indication of the list thereof and the rate of the commission fee (which must not exceed 0.1 per cent of the amount of pension payments).

Article 85

In 2005 the amount of the accumulative payment per member of the system of the cumulative-mortgage system of providing military servicemen with housing included into the register shall be established as equal to 37 thousand roubles.

Article 86

1. The upper limit of the governmental internal debt of the Russian Federation as of January 1, 2006 under debentures of the Russian Federation shall be established in the amount of 998,5 billion roubles.

2. The Government of the Russian Federation shall be entitled to determine the volumes, forms and methods of issuing governmental securities constituting Russian Federation debentures and to issue them in a volume not causing the overdrawing of the upper limit of the governmental internal debt of the Russian Federation established by Part 1 of this Article, if not otherwise established by federal law.

Article 86.1

It shall be established that the Ministry of Finance of the Russian Federation shall be entitled to repay debts with regard to the Central Bank of the Russian Federation in the amount of 351,6 million roubles formed as a result of remittance by the Ukraine, the Republic of Moldova and the Republic of Armenia in 1996-1998 of funds to the accounts of the Ministry of Finance of the Russian Federation for registration of the federal budget revenues intended for repaying debts of these states with regard to the Central Bank of the Russian Federation concerning technical credits.

Article 87

1. It shall be established that in 2005 federal budget assets in the amount of 1,000 million roubles shall be allocated for making the expenditures connected with the repayment of state debt commodity liabilities.

2. The Ministry of Finance of the Russian Federation shall pay off in 2005 through the Savings Bank of the Russian Federation bonds of governmental purposive interest-free loans of 1990, purposive clearing cheques with the right of purchasing passenger cars in 1991-1995, effective purposive deposits for purchasing passenger cars not paid off as of January 1, 2005 upon the expiry of the time period established by Federal Law No. 86-FZ of June 1, 1995 on the State Debt Commodity Liability in the procedure and in the amount that are determined for each type of liabilities by said Federal Law.

Article 88

The Ministry of Finance of the Russian Federation shall be entitled to decide on the retirement in 2005 through the Savings Bank of the Russian Federation of bonds of the Russian internal premium loan of 1992 and on paying off premiums on bonds that are not retired as of October 1, 2004 on the expiry of the time period for their retirement established by Decision of the Government of the Russian Federation No. 549 of August 5, 1992 'Issues Related to the Emission of the Russian Internal Premium Loan of 1992' in the amount established by the Terms of the Russian Internal Premium Loan of 1992.

Article 89

The Government of the Russian Federation shall be entitled with approbation of the Central Bank of the Russian Federation to retire bonds of the State Republican Internal Loan of the RSFSR of 1991 possessed by the Central Bank of the Russian Federation at the nominal value thereof without paying interest on them.

Article 90

The Government of the Russian Federation shall be entitled to decide on writing-off the state internal debt of the Russian Federation on the governmental loans raised by way of issuing securities on behalf of the Russian Federation in the currency of the Russian Federation in respect of which the limitation period established by the laws of the Russian Federation has expired and in respect of the state guarantees of the Russian Federation granted with regard to bonded debts of the Russian open joint-stock company 'Visokoskorostnie Magistrali' with regard to which the limitation period established by the laws of the Russian Federation has expired.

Article 91

1. The Government of the Russian Federation shall be entitled to redraw the state promissory notes of the Russian Federation certified by federal loan bonds into federal loan bonds of new issues with approbation of the owners thereof.

2. It shall be established that the operation of redrawing the federal loan bonds specified by Part 1 of this Article shall not be subject to reflection in the Programme of Internal Borrowings of the Russian Federation for 2005 endorsed by Annex 32 to this Federal Law.

Article 92

There shall be established as of January 1, 2006:

1) the upper level of the governmental external debt of the Russian Federation in the amount of 106.9 billion US dollars (or 77.9 billion euros);

2) the upper level of the governmental external debt of foreign states (except for CIS-countries) with regard to the Russian Federation in the amount of 82.4 billion US dollars;

3) the upper level of the governmental external debt of CIS countries with regard to the Russian Federation in the amount of 3.2 billion US dollars;

4) the maximum level of guarantees to third persons for attracting external borrowing in the amount of 2 billion US dollars.

Article 93

The Government of the Russian Federation shall be entitled in the procedure specified by the Budget Code of the Russian Federation and Article 34 of this Federal Law to use funds derived from saving outlays on servicing the external governmental debt of the Russian Federation for paying off the governmental external debt of the Russian Federation, including early repayment thereof.

Article 94

The adjustment of the commercial debt of the Russian Federation shall be continued in 2005 including arrears connected with compensatory-and-charter operations, as well as liabilities of the Russian Federation with respect to the external debt of the former USSR with regard to the International Bank of Economic Cooperation under the terms and conditions comparable with the terms and conditions of adjusting the debts of the former USSR with regard to foreign commercial banks and financial institutions united into the London Club of Creditors.

Article 95

It shall be established that in 2005 federal budget assets shall be allocated to Russian borrowers on a returnable basis if the following terms and conditions are observed :

1) the borrower, as well as his warrantors (guarantors), having no outstanding debts under pecuniary obligations to the Russian Federation, under obligatory payments to the federal budget and budgets of state extra-budget funds, as well as unsettled obligations under guarantees granted to the Russian Federation;

2) the borrower's (except for borrowers being subjects of the Russian Federation) granting security for discharging the liabilities in respect of repaying credits in compliance with Item 3 of Article 76 of the Budget Code of the Russian Federation.

Article 96

1. The validity of Article 117 of Federal Law No. 194-FZ of December 30, 2001 on the Federal Budget for 2002 shall be prolonged in 2005 (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2001, No. 50, Article 5030), as regards the repayment of the governmental external debt of the Russian Federation with commodity supplies and by converting the debt into investments on the basis of agreements with creditors.

2. The Government of the Russian Federation shall endorse the procedure for repaying the state external debt of the Russian Federation with commodity supplies and by converting the debt into investments on the basis of agreements with creditors.

Article 97

1. The Government of the Russian Federation shall be entitled in 2005 to decide on termination of the liability in respect of domestic governmental currency bonded loan of III series with the maturity of the bond issue of May 14, 1999 by making contracts of indemnity with the owners of said liabilities as of November 14, 1999 that have not effected the novation within the time established by the Government of the Russian Federation.

2. The amount of indemnity provided for by Part 1 of this Article shall be determined on the basis of the nominal value of the bonds that have not been presented for novation, of the unpaid coupon income as of May 14, 1999 and interest for using someone else's monetary funds that are estimated on the basis of the amount of debt on liabilities (of the nominal value of a liability and of the amount of the unpaid coupon income on it) and the per cent interest rate of 3 per annum on the currency of a liability for every year following 1999.

3. The Government of the Russian Federation shall establish the procedure for concluding indemnity contracts with owners of domestic governmental currency bonded loan bonds of III series with maturity of the bond issue of May 14, 1999 that have not effected the novation within the time established by the Government of the Russian Federation.

Article 98

1. It shall be established that, when redrawing pecuniary liabilities of municipal formations and legal entities with regard to the Russian Federation into liabilities of the subjects of the Russian Federation, the Government of the Russian Federation shall be entitled to restructure them under the terms and conditions established by Parts from Two to Four of Article 109 of Federal Law No. 176-FZ of December 24, 2002 on the Federal Budget for 2003.

2. The terms and procedure for redrawing and restructuring liabilities in compliance with Part 1 of this Article shall be established by the Government of the Russian Federation.

Article 99

The Government of the Russian Federation shall be entitled in the procedure and in the instances that are provided for by the laws of the Russian Federation on court proceedings and courts, by the laws of the Russian Federation on execution proceedings and on insolvency (bankruptcy), to make amicable agreements providing for settlement of debtors' indebtedness in respect of pecuniary liabilities with regard to the Russian Federation in the ways stipulated by the laws of the Russian Federation.

Article 100

1. The Government of the Russian Federation shall be entitled to decide on granting governmental guarantees of the Russian Federation in respect of the liabilities concerning the insurance of military risks, risks of hijacking and other similar risks of air carriers' liability with regard to third persons, in respect of borrowings of the open joint-stock company "Agentstvo po Ipotekhnomy Zhilischnomu Kreditovaniyu" and for supporting export of industrial products without subsequently raising equivalent claims against the person in respect of whose liabilities a governmental guarantee of the Russian Federation is granted and without verifying the financial status of the recipient of the governmental guarantee of the Russian Federation.

2. The Government of the Russian Federation shall be entitled to decide on granting governmental guarantees of the Russian Federation in respect of the liabilities of insuring military risks, risks of hijacking and other similar risks of air carriers with regard to third persons and in the instances that require a prompt reaction to emergency situations, as well as in respect of the borrowings made for the purpose of implementing the project of creating a Russian regional aircraft, in the amount exceeding 1,000,000fold the minimum wage within the limits of the amounts determined by the Programme of the

Governmental Internal Borrowings of the Russian Federation for 2005 provided for by Annex 32 to this Federal Law.

3. The Government of the Russian Federation shall be entitled to decide on granting governmental guarantees of the Russian Federation in foreign currency for supporting export of industrial products in the amount exceeding 10,000,000 US dollars within the limits of the amount determined by the Programme of Governmental External Borrowing of the Russian Federation for 2005 provided for by Annex 33 to this Federal Law.

4. The procedure for granting governmental guarantees of the Russian Federation provided for by this Article shall be determined by the Government of the Russian Federation.

Article 101

1. The Government of the Russian Federation shall be entitled to grant governmental guarantees of the Russian Federation in foreign currency for rendering support to export of industrial products by Russian exporters of industrial products (commodities, works and services) to Russian, as well as to foreign banks (solely on condition of granting credits for a term of eight and more years) that grant credits to Russian exporters, foreign importers, non-resident banks and foreign states, when exporting Russian industrial products from the Russian Federation.

2. The said governmental guarantees of the Russian Federation shall be granted, when a Russian exporter, or a Russian and foreign creditor bank are granted governmental guarantees of the governments of those foreign states where importers or borrowers are residents. The said governmental guarantees of the Russian Federation shall be likewise granted when a Russian exporter concludes an export contract with a foreign state or when a Russian or foreign creditor bank concludes a credit contract with a foreign state. The rights of claim under governmental guarantees to foreign states, under an export contract concluded by a Russian exporter with a foreign state and under a credit contract of a Russian and foreign credit banks concluded with a foreign state shall be subject to cession in favour of the Russian Federation to secure payments under governmental guarantees of the Russian Federation.

3. The Government of the Russian Federation shall be entitled not to require the existence and assignment of sovereign guarantees, if the foreign state where importers or borrowers are residents has an investment credit rating.

4. The said governmental guarantees of the Russian Federation shall be granted to secure discharge of liabilities of a foreign state in foreign currency in respect of paying the cost of an export contract thereof made with a Russian exporter, in respect of a credit contract of a foreign state made with Russian and foreign credit banks, as regards paying the principal debt and interest on it, in respect of the execution of a governmental guarantee of a foreign state granted for importers and non-resident banks, as regards paying the cost of an export contract, paying back the principal debt and paying interest on them for using a credit within the limits of the sums provided for these purposes by the Programme of Governmental External Borrowings of the Russian Federation for 2005.

5. The said governmental guarantees shall not secure the discharge of other liabilities of a foreign state under an export contract or credit contract, and governmental guarantee of a foreign state (penalties, fines, forfeits).

6. The Government of the Russian Federation shall be entitled to grant governmental guarantees of the Russian Federation provided for by the Programme of Governmental External Borrowings of the Russian Federation for 2005 in respect of the reimbursement of payments made by the closed joint-stock company 'Roseksimbank' that are related to the bank guarantees granted by it.

7. The rights of claim regarding the liabilities of Russian exporters under contracts granting guarantees by closed joint-stock company 'Roseksimbank' to the said bank shall be subject to cession to the Government of the Russian Federation in the person of the Ministry of Finance of the Russian Federation.

8. The Government of the Russian Federation shall be entitled to grant to the Ministry of Finance of the Russian Federation the right of granting governmental guarantees of the Russian Federation provided for by this Article in the amount not exceeding the sum equal to 10,000,000 US dollars.

9. The procedure for granting governmental guarantees of the Russian Federation for supporting export of industrial products shall be determined by the Government of the Russian Federation.

Article 102

The Government of the Russian Federation shall be entitled to decide on granting governmental guarantees of the Russian Federation in the amount of 94 million US dollars to Russian and foreign banks for supporting export of two airplanes IL-96-300 to the Republic of Cuba on condition of the granting by the Republic of Cuba of the governmental guarantee thereof and drawing up the pledge of the airplanes in favour of the Russian Federation within the limits of the sums determined by the Programme of Governmental External Borrowings of the Russian Federation for 2005.

Article 103

The Government of the Russian Federation shall direct in 2005 in the established procedure:

- 1) 700.0 million roubles as a contribution to the authorised capital of the open joint-stock company "Agentstvo po Ipotechnomu Zhilishnomu Kreditovaniyu";
- 2) 6, 000.0 million roubles as a contribution to the authorised capital of the Russian-Kazakhstan Interstate Bank of Development which is being established.

Article 103.1

The Government of the Russian Federation shall be entitled to direct in 2005 federal budget funds in the amount up to 37, 5 billion roubles for the purpose of increasing the authorised capital of the Bank of Foreign Trade (the open joint-stock company) aimed at full redemption of shares and deposits of the Central Bank of the Russian Federation at the following credit organizations established on the territories of foreign states: the Donau-Bank AG, Vienna; the East-West United Bank, Luxemburg; the Commercial Bank for the Northern Europe - Eurobank, Paris; the Moscovskiy Narodniy Bank LTD, London; the Ost-West Handelsbank AG, Frankfurt-on- Maine, as well as the at the full redemption of the balance sheet liabilities of the Commercial Bank of the Northern Europe - Eurobank, Paris, with regard to the Central Bank of the Russian Federation.

Article 103.2

The federal executive body exercising the functions of working out the state policy and of normative and legal regulation in the area of industrial and fuel-energy complexes shall direct in 2005 in the established procedure federal budget funds in the amount of 1, 415.0 million roubles for the purpose of increasing the authorised capital of the open joint-stock company "Sangtudinskaya GES-1" subject to the Agreement between the Government of the Russian Federation and the Government of the Republic of Tadjikistan on the Procedure for, and Terms of, Share Participation of the Russian Federation in the Construction of the Sangtudinskaya GES-1 signed on October 16, 2004 in the city of Dushanbe.

Article 104

It shall be established that debts on paying penalties, fines and interest charged for untimely execution by the subjects of the Russian Federation, municipal formations and legal entities of pecuniary obligations with regard to the Russian Federation in foreign currency shall not be recoverable and shall be subject to writing off in the event of the complete discharge of other pecuniary liabilities of a borrower determined by a contract (agreement).

Article 105

On the basis of individual decisions legalised by a normative legal act of the Government of the Russian Federation the latter shall be entitled to accept property and other assets transferred by the subjects of the Russian Federation and Russian organisations on account of repaying the indebtedness restructured in compliance with Article 88 of Federal Law No. 186-FZ of December 23, 2003 on the Federal Budget for 2004.

Article 106

1. The outlays on the implementation of the Federal Special Investment Programme for 2005 shall be endorsed according to Annex 27 to this Federal Law.

2. The Federal Special Investment Programme for 2005 shall be implemented according to the List of Building Projects and Objects for Federal Governmental Needs for 2005 endorsed by the Government of the Russian Federation.

3. The financial support to building projects and objects that are in state ownership of the subjects of the Russian Federation and (or) in the ownership of municipal formations that are included into the List of Building Projects and Objects for Federal Governmental Needs for 2005 shall be effected at the expense of the state capital investments for implementation of the Federal Special Investment Programme allocated to budgets of the subjects of the Russian Federation in the form of subsidies and subventions.

4. It shall be established that the outlays on state capital investments in all sections of the functional classification of expenditures of budgets of the Russian Federation from the appropriations provided for by this Federal Law shall be made in compliance with Decision of the Government of the Russian Federation No. 714 of October 11, 2004 on Endorsing the Regulations on Forming the List of Building Projects and Objects for Federal State Needs and on Their Financing from the State Budget.

5. The list of federal immovable property units to be acquired, erected or reconstructed abroad in 2005 shall be endorsed by the Government of the Russian Federation.

6. Federal budget funds in all sections of the functional classification of expenditures of budgets of the Russian Federation for construction, reconstruction and technical re-equipment of building projects and objects shall be allocated in the procedure and under the terms established by the Government of the Russian Federation in compliance with Article 121 of Federal Law No. 184-FZ of December 30, 2001 on the Federal Budget for 2002 with the assessment of the market value of stocks of these companies as of the date of the transfer of said stocks into the ownership of the Russian Federation. The allocation of federal budget assets to joint-stock companies in the section 'Inter-budget Transfers' of the functional classification of expenditures of budgets of the Russian Federation shall not be allowed.

7. The Government of the Russian Federation shall be entitled to redistribute the sums of allocations among the building projects and objects included into the lists, in the event of the absence as on April 1, 2005 of the design estimates for the building projects and objects endorsed in the established procedure and in the event of failure to conclude contracts (agreements) prior to April 1, 2005 with joint-stock companies on the transfer of stocks of joint-stock companies into federal ownership.

Article 107

It shall be established that the number of judges of the Russian Federation courts (except for the Constitutional Court of the Russian Federation) and court personnel (less the personnel for guarding and servicing buildings) shall be endorsed by the federal law on the federal budget for the appropriate year.

Article 108

The financial support to courts shall be effected on the basis of the number of staff thereof as of December 31, 2005:

1) of judges of courts of general jurisdiction (less justices of the peace) numbering 22,265 persons, military judges numbering 907 persons and of their court personnel (less the personnel engaged in guarding, transporting and servicing of buildings), accordingly- 54,110 persons and 1,567 persons with 240 military servicemen indicated therein;

2) of the personnel engaged in guarding, transport and servicing building of courts of general jurisdiction, of the Judicial Department under the Supreme Court of the Russian Federation, of its departments (divisions) in the subjects of the Russian Federation, established by the Judicial Department under the Supreme Court of the Russian Federation within the limits of the allocated wage fund;

3) of federal civil servants of the Judicial Department under the Supreme Court of the Russian Federation and of its departments (divisions) in the subjects of the Russian Federation numbering 6,299 persons, including 467 persons in the central staff with 53 military servicemen included therein;

4) of judges of the Supreme Court of the Russian Federation (including judges of the Military College thereof) numbering 125 persons and its personnel (less the personnel engaged in guarding, transport and servicing buildings) numbering 843 persons with 52 military servicemen therein;

5) of judges of the Higher Arbitration Court of the Russian Federation numbering 90 persons and its personnel (less the personnel engaged in guarding, transport and servicing buildings numbering 387 persons);

6) of judges of the system of arbitration courts of the Russian Federation numbering 3 993 persons and their staff personnel (less the personnel engaged in guarding, transport and servicing buildings) numbering 8,722 persons.

Article 109

1. It shall be established that execution against federal budget assets under pecuniary liabilities of the recipients of federal budget funds shall be levied on the basis of writs of execution and court orders of judicial bodies from the debtors' accounts opened with institutions of the Central Bank of the Russian Federation and (or) with credit organisations, as well as from their personal accounts opened with territorial bodies of the Federal Treasury.

2. Assets under pecuniary liabilities of recipients of federal budget funds shall be recovered from the personal accounts opened for them with territorial bodies of the Federal Treasury in the procedure established by the Government of the Russian Federation in compliance with the writs of execution and court orders presented to territorial bodies of the Federal Treasury and on the basis of the settlement documents of recipients of federal budget funds solely within the limits of the purpose thereof in compliance with departmental, functional and economic structures of the federal budget expenditures.

3. In the event of insufficiency of the assets indicated in Part 2 of this Article on debtors' personal accounts, the chief administrator of federal budget funds shall allocate to the debtors within the scope of jurisdiction thereof limits of budget liabilities and sums for financing outlays in the amount required for satisfying the claims raised in a writ of execution or court order.

Article 110

1. Writs of execution of judicial bodies in respect of claims against the Russian Federation for repair of damages caused by unlawful actions (omissions) of state power bodies or of officials thereof

shall be sent to the Ministry of Finance of the Russian Federation for execution in the procedure established by the Government of the Russian Federation.

2. Judicial decisions concerning claims against the Russian Federation shall be executed using the allocations provided for these purposes by this Federal Law and, with that, it shall be allowable to execute the judicial decisions at a rate exceeding said allocations.

Article 110.1

It shall be established that the federal budget funds within the limits stipulated for the federal executive body exercising the functions of working out the state policy and of normative and legal regulation in the area of health care and social development under the subsection "Other Issues in the Area of Social Policy" of the section "Social Policy" of the functional classification of expenditures of budgets of the Russian Federation shall be directed in 2005 for execution of judicial decisions concerning the claims made to the abolished Ministry of Labour and Social Development of the Russian Federation for the services rendered by communication operators in 2000 - 2004 to veterans and disabled persons in compliance with the Federal Law on Veterans (in the wording of Federal Law No. 40-FZ of January 2, 2000).

Article 111

It shall be established that judicial acts and court rulings concerning claims against the Russian Federation, as well as claims for recovering funds under pecuniary liabilities of recipients of federal budget funds from the personal accounts opened with territorial bodies of the Federal Treasury, shall not be executed by the bailiff service.

Article 112

1. It shall be established that contracts to be executed with the use of federal budget funds shall be made and paid by federal institutions and federal state bodies within the limits of the budget liabilities approved for them in compliance with the departmental, functional and economic classification of federal budget expenditures and subject to the liabilities that are assumed and not discharged.

2. Liabilities resulting from the contracts executed with the use of the federal budget funds that are assumed by federal institutions and federal state bodies in excess of the limits of the budget liabilities approved for them shall not be payable from the federal budget for 2005.

3. The recording of liabilities concerning the lease of property and public utilities that are to be executed with the use of the federal budget funds by federal institutions and federal state bodies financed from the federal budget on the basis of estimates of receipts and expenditures shall be ensured in the procedure established by the Government of the Russian Federation through territorial bodies of the Federal Treasury.

4. Territorial bodies of the Federal Treasury shall be entitled to suspend covering the outlays of federal institutions and federal state bodies that violate the procedure for recording liabilities to be executed with the use of the budget funds established by the Government of the Russian Federation.

5. A contract made by a federal institution or by a federal state body that fails to meet the requirements of this Article, or a part thereof establishing enhanced federal budget liabilities, may be found invalid by a court on the basis of a claim made by a superior organisation or a territorial body of the Federal Treasury.

6. It shall be recommended that subjects of the Russian Federation adopt decisions similar to those indicated in Parts 1 to 5 of this Article in respect of the contracts made by organisations and institutions financed from their budgets.

Article 113

1. In 2005 funds in the amount of 30 billion roubles provided for under this Federal Law for paying off the governmental internal debt of the Russian Federation shall be used for financing the outlays on paying to individual categories of the Russian Federation citizens preliminary compensation (compensation) for deposits made with the Savings Bank of the Russian Federation, deposits (inpayments) made with governmental insurance organisations (the open joint-stock company 'Rossiyskaya Gosudarsvennaya Strakhovaya Kompaniya' and companies of the Rosgosstrakh system) and for redemption of the Federal Treasury Obligations of the USSR and certificates of the Savings Bank of the USSR that are guaranteed savings in compliance with Federal Law No. 73-FZ of May 10, 1995 on the Restoration and Protection of Savings of Russian Federation Citizens from the owners thereof being the Russian Federation citizens.

2. The preliminary compensation with regard to deposits made with the Savings Bank of the Russian Federation as of June 20, 1991 and with regard to deposits (inpayments) made with state insurance organisations (the open joint-stock company 'Rossiyskaya Gosudarsvennaya Strakhovaya

Kompaniya' and companies of the Rosgosstrakh system) as of January 1, 1992 shall be paid in the amount of 1 thousand roubles to the following categories of the Russian Federation citizens (including the first-order heirs pertaining to the said categories of citizens):

- 1) to citizens born up to 1950 inclusive;
- 2) to disabled persons of the I group;
- 3) to disabled persons of the II group born up to 1960 inclusive;
- 4) to parents, as well as to guardians, of children being disabled persons;
- 5) to parents, as well as to guardians, of disabled persons from birth;
- 6) to parents whose sons were drafted and died while carrying out military service in peace-time.

3. The compensation shall be paid to first-order heirs pertaining to the categories of citizens specified in Part 2 of this Article, regardless of the age of deceased owner of a deposit (inpayment).

4. The preliminary compensation specified in Part 2 of this Article shall be paid to Russian Federation citizens born in 1949 and 1950 starting from September 1, 2005.

5. Compensation to Russian Federation citizens born up to 1938 inclusive and to disabled persons of the I group (including heirs pertaining to said categories of citizens), to parents and guardians of children being disabled persons and to children without parental custody shall be paid in the amount of the balance of deposits made with the Savings Bank of the Russian Federation as of June 20, 1991 and deposits (in-payments) made with state insurance organisations (the open joint-stock company 'Rossiyskaya Gosudarsvennay Strakhovaya Kompaniya' and companies of the Rosgosstrakh system) as of January 1, 1992 (on the basis of the nominal cost of banknotes in 1991). The amount of the compensation shall be determined subject to the term of keeping deposits (in-payments) and shall be decreased by the sum of the previously received preliminary compensation with regard to deposits (in-payments) however in doing this, the amount of the compensation to the heirs related to the categories of the Russian Federation citizens born up to 1938 inclusive and of disabled persons of the I group shall not be decreased by the sum of the previously received compensation to pay for the services related to the burial.

6. The compensation to the heirs pertaining to the categories of citizens indicated in Part 5 of this Article shall be paid, regardless of the age of the deceased deposit's (in-payment's) owner.

7. The amount of the compensation payable in compliance with Part 5 of this Article shall not be decreased by the sum of the compensation paid in compliance with Part 9 of this Article to the participants and invalids of the Great Patriotic War and to heirs thereof.

8. The compensation indicated in Part 5 of this Article shall be paid to Russian Federation citizens born in 1937 and 1938 years inclusive as of September 1, 2005.

9. Citizens of the Russian Federation who are participants and invalids of the Great Patriotic War, as well as heirs thereof pertaining to the category specified in this Part, shall be paid, in addition to the compensation for deposits (inpayments) specified in Part 5 of this Article, an additional compensation in the amount of the balance of deposits made with the Savings Bank of the Russian Federation as of June 20, 1991 and deposits (inpayments) made with state insurance organisations (the open joint-stock company "Rossiyskaya Gosudarsvennay Strakhovaya Kompaniya" and companies of the Rosgosstrakh system) as of January 1, 1992 (on the basis of the nominal value of banknotes in 1991). The amount of the additional compensation specified in this Part shall not be decreased by the amount of the previously received preliminary compensation (compensation) with regard to deposits (in-payments) and compensation to pay for services related to burial.

10. The additional compensation specified in Part 9 of this Article shall be paid to heirs being participants and invalids of the Great Patriotic War, regardless of the age and category of deceased owner of a deposit (in-payment).

11. In the event of decease in 2001-2005 of an owner of deposits made with the Savings Bank of the Russian Federation as of June 20, 1991 and of inpayments to state insurance organisations (the open joint-stock company "Rossiyskaya Gosudarsvennay Strakhovaya Kompaniya" and companies of the Rosgosstrakh system) as of January 1, 1992 or of a person insured on the basis of purposive deposits (inpayments) for children who is a citizen of the Russian Federation on the date of his/her decease, the compensation to pay for the services related to the burial shall be paid to heirs thereof or to the natural persons making payment for the services related to the burial:

1) in the amount of 6 thousand roubles, if the total of the deposits (inpayments) of the deceased owner indicated in the application for paying the compensation is equal to or exceeds 400 roubles (on the basis of the nominal value of banknotes in 1991);

2) in the amount equal to the amount of deposits (in-payments) of the deceased owner indicated in the application for payment of the compensation multiplied by the coefficient 15, if the total of deposits (inpayments) is less than 400 roubles (on the basis of the nominal value of banknotes in 1991).

12. The compensation to pay for the services related to burial shall be paid in the procedure applicable to the repayment of deposited monetary funds in compliance with Article 8.1 of Federal Law No. 147-FZ of November 26, 2001 on Putting into Effect Part Three of the Civil Code of the Russian

Federation and the rules of Section 5 'Law of Succession' of Part Three of the Civil Code of the Russian Federation.

13. The compensation to pay for the services related to burial in the amount up to 6 roubles shall be paid, regardless of the compensation received by owners of deposits (in-payments) when alive.

14. In the event of the decease in 1998-2000 of the owner of deposits (in-payments) made with the Savings Bank of the Russian Federation as of June 20, 1991 and with state insurance organisations (the open joint-stock company 'Rossiyskaya Gosudarsvennay Strakhovaya Kompaniya' and companies of the Rosgosstrakh system) as of January 1, 1992, including owners of deposits (inpayments) who are participants of the Great Patriotic War, as well as of the person insured on the basis of purposive deposits (inpayments) for children, the preliminary compensation (compensation) to pay for the services related to burial shall be paid in the procedure specified for these categories of citizens by Article 137 of Federal Law No. 186-FZ of December 23, 2003 on the Federal Budget for 2004.

15. In the instances not determined by this Article the deposits (in-payments) of the citizens, in respect of which payments have been previously accrued and the preliminary compensation (compensation) has been made, shall not be repeatedly compensated in compliance with this Federal Law.

16. The Federal Treasury Obligations of the USSR and certificates of the Savings Bank of the USSR that were distributed on the territory of the Russian Federation prior to January 1, 1992 and were not paid off in 2004 shall be retired through the Savings Bank of the Russian Federation at the owners' will under the terms and conditions determined by Article 137 of Federal Law No. 186-FZ of December 23, 2003 on the Federal Budget for 2004.

17. The procedure for paying the preliminary compensation (compensation) with regard to deposits (in-payments) and for repurchasing securities in compliance with this Article shall be determined by the Government of the Russian Federation prior to March 15, 2005.

18. The Ministry of Finance of the Russian Federation prior to the establishment by the Government of the Russian Federation of the procedure for paying the preliminary compensation (compensation) in respect of deposits (in-payments) and for repurchasing securities in compliance with this Article shall remit funds from the federal budget for paying the preliminary compensation (compensation) in respect of deposits made with the Savings Bank of the Russian Federation and for retirement through the Savings Bank of the Russian Federation of the Federal Treasury Obligations of the USSR and certificates of the Savings Bank of the USSR in the procedure determined by the Government of the Russian Federation for 2004, that are provided for these purposes in 2005, and shall remit funds to compensate open joint-stock company 'Rossiyskaya Gosudarstvennaya Strakhovaya Kompaniya' for the outlays connected with paying the preliminary compensation (compensation) and shall refer said outlays to the subsection 'Other National Issues' of the functional classification of outlays of budgets of the Russian Federation.

19. The Federal Treasury, pending the establishment by the Government of the Russian Federation of a procedure for paying the preliminary compensation (compensation) in respect of deposits (inpayments) and for repurchasing securities in compliance with this Article, shall remit funds for paying the preliminary compensation (compensation) in respect of deposits (inpayments) by state insurance organisations (the open joint-stock company 'Rossiyskaya Gosudarsvennay Strakhovaya Kompaniya' and companies of the Rosgosstrakh system) in the procedure determined by the Government of the Russian Federation for 2004 with the use of the federal budget funds provided for these purposes in 2005.

Article 114

In 2005 subsidies and subventions shall be allocated to organisations of any organisational and legal form in the procedure established by the Government of the Russian Federation.

Article 115

1. It shall be established that the funds in the currency of the Russian Federation derived by federal institutions from business and other profitable activities shall be entered onto the personal accounts opened for them with territorial bodies of the Federal Treasury and shall be spent by federal institutions in compliance with the estimates of receipts and expenditures endorsed in the procedure determined by the chief administrators of the federal budget funds within the limits of the balance of funds on the personal accounts thereof, if not otherwise provided for by this Federal Law.

2. It shall be established that federal institutions shall make, and pay for, the contracts that are executed with the use of the funds derived from business and other profitable activities within the limits of the approved estimates of receipts and expenditures.

3. Institutions of the Central Bank of the Russian Federation and credit organisations shall service free-of-charge accounts for recording the funds derived from business and other profitable activities opened with territorial bodies of the Federal Treasury.

4. State power bodies of the constituent entities of the Russian Federation shall be entitled to decide on making operations with the funds derived from business and other profitable activities by their subordinate institutions on the accounts opened for them or for the bodies engaged in cash servicing of the administration of budgets of the constituent entities of the Russian Federation and local budgets accordingly with institutions of the Central Bank of the Russian Federation or credit organisations subject to the provisions of the budget legislation of the Russian Federation. It shall be established that the said accounts shall be serviced free-of-charge.

Article 115.1

1. To establish that the Russian currency amounts coming to federal institutions to be at their temporary disposal in accordance with the legislation of the Russian Federation shall be recorded on the personal accounts opened for them in federal treasury territorial bodies in the procedure established by the Federal Treasury.

2. For the purpose of accomplishing transactions in the funds specified in Part 1 of the present Article and keeping record of them the territorial bodies of the Federal Treasury shall open accounts, intended for keeping record of funds coming to federal institutions to be at their temporary disposal, in institutions of the Central Bank of the Russian Federation and credit organisations with due regard to the provisions of Item 2 of Article 156 of the Budget Code of the Russian Federation.

3. To establish that it is prohibited to recover funds from the accounts mentioned in Part 2 of the present Article through a noncontentious procedure.

4. Institutions of the Central Bank of the Russian Federation and credit organisations shall service the accounts intended for keeping record of funds coming to federal institutions to be at their temporary disposal that are opened for territorial bodies of the Federal Treasury free of charge.

Article 115.2

The chief managers of federal budget funds shall arrange for closing down, before December 31, 2005, the accounts that have been opened for the federal institutions within their cognisance in institutions of the Central Bank of the Russian Federation and in credit organisations for the purpose of keeping record of transactions in funds coming to the federal institutions to be at their temporary disposal.

Article 116

It shall be established that the funds derived from business and other profitable activities may not be used by federal institutions for establishing other organisations.

Article 117

In the event of establishing that federal institutions failed to close the accounts in the Russian Federation currency opened for them with institutions of the Central Bank of the Russian Federation and credit organisations for recording operations with the funds derived from business and profitable activities, the Federal Treasury and territorial bodies thereof shall be granted the right to suspend operations on the personal accounts of recipients of the federal budget funds opened for federal institutions with territorial bodies of the Federal Treasury and (or) on the accounts opened with institutions of the Central Bank of the Russian Federation and credit organisations in the procedure established by the Government of the Russian Federation.

Article 118

The Central Bank of the Russian Federation shall present quarterly to the Government of the Russian Federation information on the accounts opened for federal institutions with institutions of the Central Bank of the Russian Federation for recording operations with federal budget funds and the funds derived from business and other profitable activities.

Article 119

1. It shall be established that in 2005 the limits of the budget liabilities of the federal budget may not be changed for chief administrators of the federal budget funds after September 1, 2005 and for administrators and recipients of the federal budget funds after November 15, 2005, except for the instances provided for by Items 1, 2, 3, 4, 5, 8, 9, 10, 11, 12, 13, 16 of Part 1 and Part 3 of Article 34 of this Federal Law and for changes connected with the use of the federal budget funds for improper purposes on the basis of the orders of the authorised control body.

2. It shall be established that chief administrators (administrators) of the federal budget funds shall be bring the limits of the budget liabilities to the attention of their subordinate administrators

(recipients) of federal budget funds as may be necessary for accepting the appropriate budget liabilities by recipients of federal budget funds.

Article 120

It shall be established that the balance of the funds received under the contracts made with the executive bodies of the subjects of the Russian Federation and municipal formations for ensuring that territorial agencies of the Federal Tax Service receive the additional incomes for budgets of the subjects of the Russian Federation and local budgets on the basis of the results of their activities entered as of January 1, 2005 on the accounts of territorial bodies of the Federal Treasury for recording the funds derived from business and other profitable activities and formed in connection with their incomplete use, shall be spent on the maintenance of territorial tax bodies, strengthening their material and technical base, as well as on guarding buildings of tax bodies.

Article 121

1. There shall be established in the first five working days of 2006 an additional period for competing the operations related to the distribution by territorial agencies of the Federal Treasury of receipts for 2005 between budgets of the budget system of the Russian Federation and their entering into the federal budget, budgets of the subjects of the Russian Federation, local budgets and budgets of governmental extra-budgetary funds showing the said operations in the reporting documents on execution of budgets for 2005.

2. Unused limits of budget liabilities and amounts of the federal budget financing for 2005 shall be terminated on December 31, 2005.

Article 122

It shall be established that in 2005 the funds provided for in the section 'National Defence' of the functional classification of budgets of the Russian Federation shall be used for partial reimbursement of the outlays made by the organisations engaged in the production of the shuttle system 'Energia-Buran' in connection with the termination of production and maintenance of the specially manufactured production facilities and equipment that are not used in current industrial activities, as well as of the outlays connected with utilization of the special infrastructure units and idle equipment in the procedure determined by the Government of the Russian Federation.

Article 123

It shall be established that the initial summer (technical) training of inmates of boarding schools and their upkeep at aviation organisations of the Russian Defence Sporting-and-Technical Organisation during their summer (technical) practical training in 2005 shall be carried out with the use of the funds allocated to the Ministry of Defence of the Russian Federation from the federal budget for mobilisation and military training of civilians in compliance with the contracts made.

Article 124

1. In 2005 the Government of the Russian Federation shall be entitled to re-structure the indebtedness of coal mining organisations, as regards federal taxes, fees, and other obligatory payments to the federal budget and governmental extra-budgetary funds established as on July 1, 2003 and arrears in respect of the penalties and fines charged on the amount of the aforesaid debt as on January 1, 2005.

2. It shall be established that for the purposes of this Article joint-stock companies 25 per cent of whose stocks were in federal ownership as on June 1, 2003, and their dependent joint-stock companies, shall be deemed to be coal-mining organisations.

3. It shall be established that the restructuring shall be effected on the basis of a decision of the tax body at the place of a coal-mining organisation's tax registration subject to the following terms:

1) as regards debts on federal taxes and fees, by way of an even (quarterly) repayment of the debts - within five years as of the date of the tax body's deciding on the restructuring, as regards charged penalties and fines - within the last two years with a possibility of writing off imposed penalties and fines in the event of early repayment of debts on taxes and fees;

2) as regard debts on other obligatory payments to the federal budget, as well as to governmental extra-budgetary funds, by way of an even (quarterly) repayment of debts on other obligatory payments and of 15 per cent of penalties and fines imposed - within five years as of the date of the tax body's deciding on the restructuring, as regards the remaining amount of penalties and fines in the amount of 85 per cent - within two subsequent years with a possibility of their writing off in the event of early repayment of debts on other obligatory payments and 15 per cent of penalties and fines imposed.

4. Interest on the sum of restructured debts on federal taxes, fees and other obligatory payments to the federal budget for using federal budget funds shall be paid in the amount of 5 per cent per annum.

5. It shall be established that debts of coal-mining organisations on regional and local taxes, fees and other obligatory payments to the regional and local budgets and to territorial governmental extra-

budgetary funds may be restructured under the terms established by this Article on the basis of the appropriate law of a subject of the Russian Federation and a normative legal act of the representative local self-government body.

Article 125

In connection with reforming of federal state unitary enterprises that are institutions engaged in the execution of criminal punishments in the form of deprivation of liberty into centres of labour adaptation of convicts and industrial (labour) workshops with the status of subdivisions of the said institutions, the Government of the Russian Federation shall be entitled in 2005 to write off by individual decisions debts on obligatory payments to the federal budget and to governmental extra-budgetary funds, as well as penalties imposed in connection with the diversion in 1993-2001 of these enterprises' funds to meet the needs of institutions engaged in the execution of criminal punishments in the form deprivation of liberty.

Article 126

The following shall be suspended as of January 1 through December 31, 2005:

1) Item 1 of Article 223, Item 1 of Article 224, Paragraph Two of Item 1 of Article 249, as regards the establishment of the limits of budgetary liabilities of the federal budget for a period of three months at the most, Item 3 of Article 223, Paragraph Three of Item 3 of Article 224, Paragraph Five of Item 1 of Article 249, as regards introducing the limits of budgetary liabilities of the federal budget, Item 2 of Article 260 of the Budget Code of the Russian Federation (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 1998, No. 31, Article 3823);

2) Federal Law No. 21-FZ of February 4, 1999 on the Basic Cost of the Necessary Social Requirements (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 1999, No. 7, Article 868);

3) Federal law No. 86-FZ of June 1, 1995 on the State Debt Commodity Liabilities (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 1995, No. 23, Article 2171), as regards the 'Urozhay-90' cheques and governmental liabilities with regard to deliverers of agricultural products;

4) Article 5, as regards privileges in respect of paying excise duties and value-added tax on excisable commodities imported from other countries onto the territory of the Special Economic Zone, and Items 4 and 5 of Article 6, as regards privileges in respect of paying excise duties and value-added tax on the excisable commodities imported from other countries onto the territory of the Special Economic Zone, of Federal Law No. 104-FZ of May 31, 1999 on the Special Economic Zone in the Magadan Region (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 1999, No. 23, Article 2807);

5) the first sentence of Part One of Article 26 of Federal Law No. 86-FZ of July 10, 2002 on the Central Bank of the Russian Federation (the Bank of Russia) (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 2002, No. 28, Article 2790);

6) Article 5 of Federal Law No. 5-FZ of January 8, 1998 on the Fees for the Issuance of Licences and the Right to Manufacture and Sell Ethyl Alcohol, Alcohol-Containing and Alcoholic Products (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 1998, No. 2, Article 221);

7) Article 12 of Federal Law No. 46-FZ of March 5, 1999 on the Protection of the Rights and Legitimate Interests of Investors on the Securities Market (Sobranie Zakonodatelstva Rossiyskoy Federatsii, 1999, No. 10, Article 1163);

8) Item 4 of Decision of the Supreme Soviet of the Russian Federation No. 4463-I of February 11, 1993 on the Procedure for Putting into Force the Fundamentals of Legislation of the Russian Federation on the Notarial Profession (Vedomosti S'ezda Narodnykh Deputatov Rossiyskoy Federatsii i Verkhovnogo Soveta Rossiyskoy Federatsii, item 358, No. 10, 1993) in as much as it concerns entering into local budgets the proceeds from licence fees for a right to pursue notarial activity.

Article 127

1. Allocations in 2005 on distribution of the federal budget shall be endorsed within the limits of the amounts established by Article 33 of this Federal Law for:

1) sections and subsections, purposive items and types of expenditures of the functional classification of expenditures of budgets of the Russian Federation in compliance with Annex 28 to this Federal Law;

2) sections and subsections, purposive items and types of the functional classification of expenditures of budgets of the Russian Federation in compliance with Annex 29 (secret) to this Federal Law.

2. The following shall be endorsed:

1) the amount of debts of foreign states on the credits granted by the Government of the former USSR and the Government of the Russian Federation as of January 1, 2004 in conformity to Annex 30 to this Federal Law;

2) the amount of debts of the CIS- countries on the credits granted by the Government of the Russian Federation as of January 1, 2004 in compliance with Annex 31 to this Federal Law;

3) the Programme of Governmental Internal Borrowings of the Russian Federation for 2005 in conformity to Annex 32 to this Federal Law;

4) the Programme of Governmental External Borrowings of the Russian Federation for 2005 in compliance with Annex 33 to this Federal Law;

5) the Programme for the Russian Federation Governmental Granting Credits to Foreign States and Their Legal Entities for 2005 in compliance with Annex 34 to this Federal Law;

6) the amounts of paying-off and clearing of interest on debts of foreign states for 2005 in compliance with Annex 35 (secret) to this Federal Law;

7) the list of federal purposive programmes to be financed from the federal budget for 2005 in compliance with Annexes 36, 37 (top secret) and 38 (secret) to this Federal Law;

8) distribution between the subjects of the Russian Federation of the federal budget assets for 2005 under the subprogramme 'Resettlement of Russian Federation Citizens from Old and Decrepit Housing' of the federal purposive programme 'Housing' for 2002-2010 in compliance with Annex 39 to this Federal Law;

9) distribution of subsidies to budgets of the subjects of the Russian Federation in 2005 allocated for conducting the health improvement campaign for children and teenagers in compliance with Annex 40 to this Federal Law;

10) distribution of appropriations in 2005 allocated for equipping the Armed Forces of the Russian Federation and military units of the Russian Federation in compliance with Annex 41 to this Federal Law;

11) the number of military servicemen and equivalent personnel, as well as of the civil personnel according to which the outlays on the maintenance of the Armed Forces of the Russian Federation, other troops, military units and bodies in 2005 are determined in compliance with Annex 42 (secret) to this Federal Law;

12) the distribution of subventions to the budgets of the Russian Federation for repayment of the federal budget debts available as of January 1, 2005 for implementation of Law of the Russian Federation No. 1761-I of October 18, 1991 on Rehabilitating the Victims of Political Repression according to Annex 43 to the present Federal Law;

13) the distribution of subventions to the budgets of subjects of the Russian Federation for repayment of the federal budget debts available as of January 1, 2005 for implementation of Law of the Russian Federation No. 5142-I of June 9, 1993 on the Donation of Blood and Blood Components according to Annex 44 to the present Federal Law;

14) the distribution of subsidies to the budgets of subjects of the Russian Federation for expenditures relating to paying out, starting from March 1, 2005, monthly pecuniary incentives to the personnel of internal affairs bodies and of the State Fire-Fighting Service according to Annex 45 to the present Federal Law;

15) the distribution of subsidies to the budgets of closed-access administrative-territorial entities for expenditures relating to paying out, starting from March 1, 2005, monthly pecuniary incentives to the personnel of internal affairs bodies and of the State Fire-Fighting Service according to Annex 46 to the present Federal Law.

Article 128

The Government of the Russian Federation, after the entry of this Federal Law into force, shall work out the procedure for implementing the provisions of Part Three of Article 40, Article 41, Part 2 of Article 45 of this Federal Law within a one-month term and of Part 2 of Article 55 of this Federal Law within a two-month term.

Article 129

Legislative acts and normative legal acts of the President of the Russian Federation and the Government of the Russian Federation shall be brought into accord with this Federal Law within a two-month term as of the date of this Federal Law's entry into force.

Article 130

This Federal Law shall enter into force as of the date of the official publication thereof.

President of the Russian Federation

V. Putin