

**ECONOMICS**

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**THE ANALYSIS OF FINANCING ENVIRONMENTAL PROTECTION  
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*The article considers and analyzes information of air emission in the Republic of Belarus. The cost data was studied in the field of environmental protection.*

The issue of environmental protection in the XXI century has reached the peak of its relevance. The Republic of Belarus was severely affected by the accident at Chernobyl so the competent environmental policy has the highest value. Reforms in this area and well-thought-out system of environmental taxation in the country can be a catalyst to improve the situation of the environment. Next, we consider the amount of harmful emissions into the atmosphere and into water, as well as the level of investment in fixed assets aimed at the environmental protection and rational use of natural resources.

Table 1 – Air pollution emission from stationary sources of emission in the certain cities (thousand tons)

Town	2010	2011	2012	2013	2014
Minsk	30,9	25,7	26,6	25,1	23,5
Vitebsk	3,7	4,9	4,8	3,8	3,6
Novopolotsk	50,3	51,2	67,8	53,5	52,0
Mogilev	6,5	6,9	6,8	6,5	5,6
Brest	2,9	3,0	3,5	3,7	3,3
Gomel	11,3	8,8	9,2	7,2	8,6
Grodno	11,5	10,7	11,9	10,6	10,0

Source: own development on the basis of source [1].

In table 1 statistic information of air emissions indicates a successful environmental policy, which is carrying out in the country. In most cities the harmful emission has been decreasing for the past two-three years (Minsk, Vitebsk, Mogilev, Novopolotsk, Grodno). This positive trend is not affected Gomel, but maybe it's just a matter of time. Let us consider the amount and distribution of investments in environmental protection by the regions.

Table 2 – Investment in fixed assets aimed at environment protection and rational use of natural resources by the regions and Minsk (at current prices)

Regions and Minsk	2013		2014	
	Billion rubles	Percentage of total, %	Billion rubles	Percentage of total, %
Brest region	96,4	10,0	114,2	9,1
Vitebsk region	279,3	29,0	681,9	54,1
Gomel region	208,5	21,6	111,5	8,8
Grodno region	80,0	8,3	83,8	6,6
Minsk	29,5	3,1	49,3	3,9
Minsk region	223,5	23,2	188,1	14,9
Mogilev region	46,4	4,8	32,7	2,6
Total	963,5	100	1261,4	100

Source: own development on the basis of source [1].

Increasing the share of investments in Vitebsk region is quite understandable and necessary step. According to Table 1 such industrial city as Novopolotsk is many times greater than the other cities of the

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country in the amount of harmful emissions. It requires additional investments to improve the environmental situation in the region. From Tables 1 and 2 we see that the increase in the proportion of cash injections aimed at protecting the environment for Vitebsk region had a positive impact on air pollution emission.

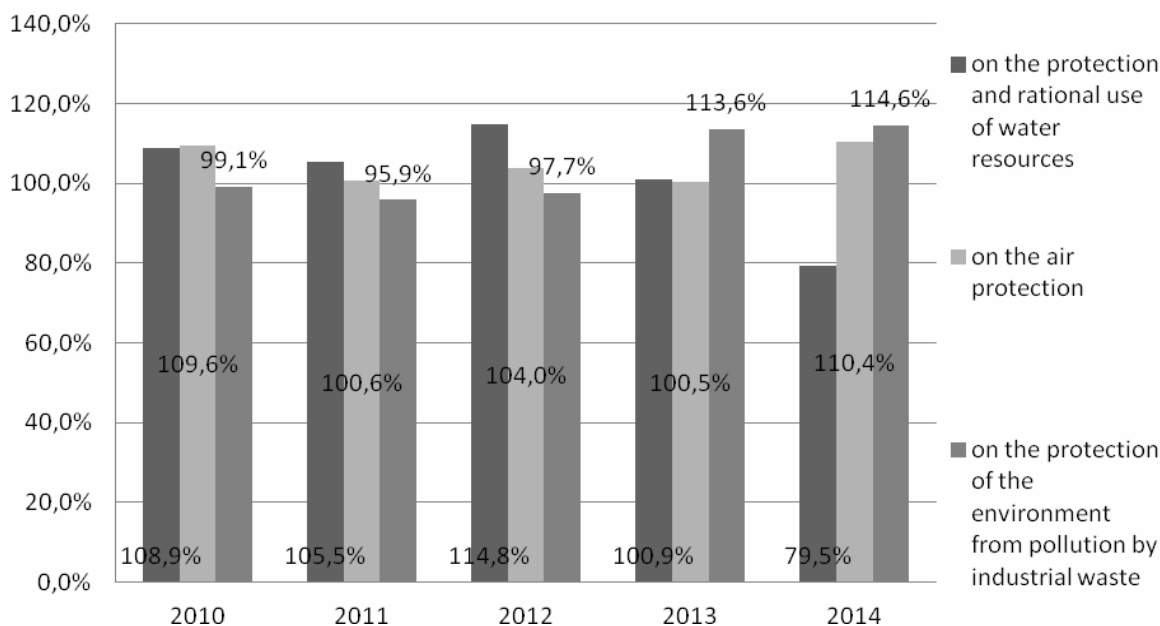


Fig. 1. Dynamics of expenses for the protection of water resources, air and environmental protection from waste

Source: own development on the basis of source [1].

Using Figure 1 we can finally make the conclusion that the costs of environmental objectives in our country give a result. Since 2011 the cost of protecting the environment has increased by the industrial waste and as a result in five cities, which are considered in Table 1, we observe the reduction of emissions from stationary sources. However, Figure 2 clearly shows us that the government has the opportunity to reduce costs item on this issue because the level of water pollution has no tendency to increase in contrast to the air.

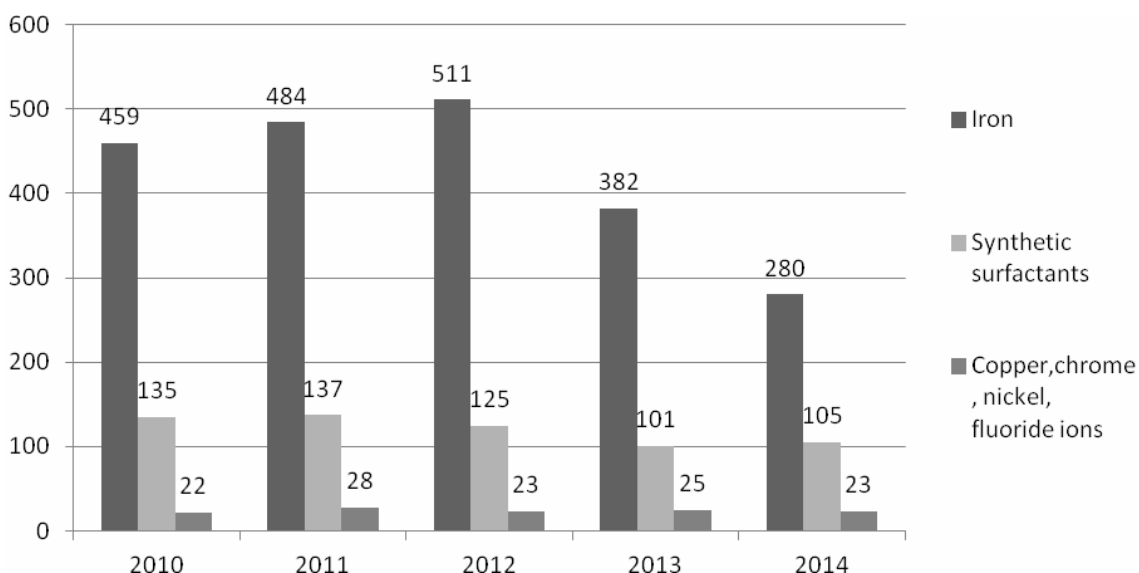


Fig. 2. Dynamics of pollutants with sewage into water (tons)

Source: own development on the basis of source [1].

Let us study in detail the structure of emissions by types of sources.

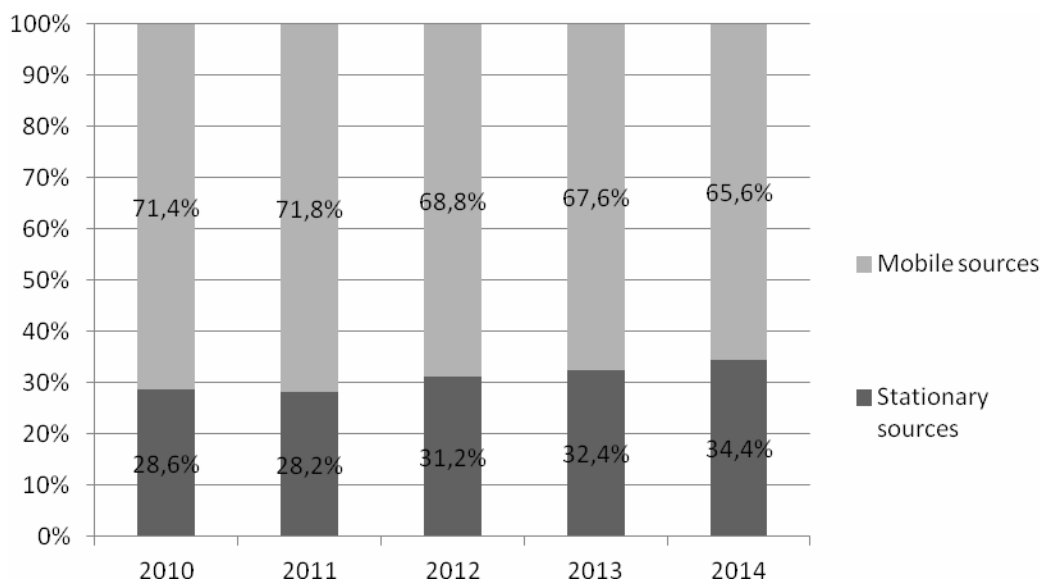


Fig. 3. Structure of the air emission by type of sources

Source: own development on the basis of source [1].

Before we have considered the level of air pollution and investments on this issue, but this applies only to emissions from stationary sources. According to Belstat, mobile sources are the serious problem in the protection of the environment. In developed countries, in terms of ecology, "pure" transport prescribes a huge difference. Transport taxes are introduced (under the law of an environmental tax does not apply to mobile sources), which are imposed depending on the type of motor vehicle. The production of electric vehicles is seriously invested. For our country the availability of new cars is a very typical problem, not every person can afford a vehicle under 10 years old. The situation with high tariffs on customs clearance of cars from Europe also seriously worsens. Citizens of the country buy in bulk old foreign car models in the neighboring Russia, which can produce a negative impact on the amount of emissions into the atmosphere.

Our country must study rich experience of Scandinavian and Western European countries in matters of the environment, which is very successfully implemented not only in their countries, but also in Eastern Europe. Environmental tax, widespread in the EU, encourages enterprises not only to restrict the emission of harmful substances into the atmosphere, but also to the modernization of existing equipment, cleaner production and the evolution of technology. Due to environmental taxation in Europe the rejection of dangerous nuclear energy, active study and use of inexhaustible and efficient solar energy have already begun. Mildly speaking our country is far from such success, but there is nothing impossible. Of course, people's mentality can affect on the various environmental reforms. While in developed countries the view of the profitability of the environmental and resource-saving activities for people, society and state is dominated, in Belarus there is a stereotype to the environment as excess costs. This leads to the implementation of the processes management of the economy and the environment in isolation from each other, provokes the increase of the environmental problems. An important reason for the negative environmental trends is also an underestimation of the real economic value of natural resources and services. In such case the ecological balanced version loses in comparison with traditional solutions.

Perspective direction to stimulate environmentally friendly behavior of various enterprises is the introduction of specific environmental taxes on the production, which use harmful products and dangerous technologies for the environment, preferential taxation of environmentally friendly products and services. Special environmental taxes may be levied on producers, consumers as a percentage of value terms of products, technologies, materials, potentially harmful, causing pollution in the process of recycling (fuel and oil products, lubricating oils), consumption (leaded gasoline, pesticides, fertilizers). The accumulation of funds is necessary to increase their effectiveness. It must be followed by the intended use for environmental measures in the framework of environmental programs.

#### REFERENCES

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