

## THE DEVELOPMENT OF MILITARY FINANCIAL SYSTEM

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Military financial system required the creation of specialized management bodies. In Russia, the first such an organ appeared in the era of Peter, in 1700, by his order, in connection with the active formation of the regular army. Under his leadership, a Special Order (later Military) functioned, in which a commissariat expedition was charged with collecting revenue for the maintenance of the army and monitoring the distribution of funds. The Tsalmesteister expedition was responsible for paying salaries to military personnel.

As the armed forces grew and became more complex, various types of salaries were introduced depending on rank and position, as well as compensation, benefits, bonuses and pensions. Cavalry officers could boast of the highest earnings in the royal army.

The financial departments of the Russian Empire carefully recorded all expenses, paying special attention to expenses for military operations. For example, the war with Napoleon Bonaparte (1812-1814) cost the defense budget a whopping 157 million rubles, of which almost half went to pay allowances.

With the formation of the Red Army, a new stage began in the development of military financial authorities. In 1918, Lenin approved a decree establishing the Workers' and Peasants' Red Army (RKKA), according to which Red Army soldiers were entitled to a monthly salary of 50 rubles.

When wounded fighters were paid this amount for another two months. During the Civil War, the Bolsheviks established a number of economic departments under the Council of People's Commissars (SNK), including the Finance Department, the Main Field Treasury, and treasury units at the army, division, and detachment levels.

In particular, on the eve of the war, the people, despite the beginning of a possible war, did not spare anything for their homeland, and in the

first hours of it, people donated their last acquired money through the system of state labor savings banks and branches of the state bank to protect their land. In general, it was nothing surprising since our people were always ready to give away their last shirt, last golden cross, if only their homeland would remain intact.

By the beginning of the Second World War and the Great Patriotic War, the number of armed forces of the USSR increased sharply. This contributed to an increase in defense spending, since everyone had to be paid a salary.

Subscriptions to government bonds and cash and clothing lotteries brought about 86 billion rubles to the state budget.

Another important part of this process was the withdrawal of sur-plus cash in the USSR, which was not supported by anything, and was an important means of combating inflation, inevitable in connection with the war.

Every day of fighting was paid for with the blood of soldiers; it is priceless how many losses there were during these two wars!

But there was also a waste of money: every day of the war cost approximately 388 million rubles.

This means that for the entire time of the war, funds were accrued to the budget from lottery tickets, government loans, and the conscientious people (not counting donations to the Defense Fund), the country fought for almost 223 days out of 1418 days of the Great Patriotic War!

After the Great Patriotic War, the damage left behind by the Nazis amounted to about 2 trillion 600 billion rubles.

After the Great Patriotic War:

- 1710 cities were destroyed,
- more than 70 thousand villages were burned (most of them were burned along with their inhabitants,
- 27 million people were killed,
- 25 million were left homeless,
- 32 thousand factories were destroyed, this caused enormous damage to the economy our country.

After the war, the fascists left a huge mark on the territory of the Soviet Union. They destroyed almost everything that was possible. It took decades to get out of this situation. A lot of money from the country's budget was spent to provide all people with home.