

STRUCTURE OF SYSTEM OF BUDGETARY-TAX SAFETY OF REGION*

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The summary: article is devoted theoretical aspects of budgetary-tax safety. Features of its formation in a cut of maintenance of economic safety and budgetary and tax the politician are considered. Also in article factors of the budgetary-tax safety are concretised and reflected, allowing to spend more effective budgetary management of region.

Keywords: safety, budgetary-tax safety, region.

Carrying out in Russia structural reforms and creation of economy of new type, demands an estimation of resource potential. The major indicator reflecting financial security, a state role in economy and interaction of economic agents, is productivity of the State expenditure. In these conditions the problem of maintenance of economic safety of budgetary and tax systems acts as one of tools of all economic policy directed on maintenance of national safety, stability and independence. Along with it scientific and applied search of more perfect forms of the organisation of management by budgetary system of the country, taxation and the control over observance budgetary and tax laws now is actively conducted.

Thereupon research of budgetary-tax safety is caused by objective necessity of search of ways of reduction and neutralisation of economic threats in the conditions of the steady tendency to expansion of spheres of display of some budgetary risks.

The State strategy of economic safety of the Russian Federation accepted in 1996, has predetermined importance of its multifactorial splitting into separate systems of safety of spheres of ability to live (fig.). So, one of vital the component of economic safety is budgetary-tax safety that causes an estimation of financial resources of region.

Thereupon the great value has research of laws of development of budgetary-tax relations that will allow to reveal new criteria of maintenance of budgetary-tax safety.

Many economists define budgetary relations as the relations directed on formation and consumption of centralised fund of money resources. In a counterbalance of the given point of view, other researchers consider, that budgetary relations is a set of monetary relations which develop, on the one hand, between public authorities and local government, and with another legal and physical persons, for the purpose of redistribution of a total internal product for creation of funds of the money resources saved up by public authorities and local government and applied by them on satisfaction of public requirements.

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It is necessary to notice, that budgetary-tax relations, are wider and it is system more scientific concept, than budgetary or tax relations that is caused by following reasons:

1. Budgetary-tax relations reflect interaction of a category of taxes and a budget category;
2. The specified concept expands sphere budgetary and tax правоотношений on all levels of budgetary system
3. Budgetary-tax relations expand and concretise criterion function as express not only a problem of productive functioning of the federal authority, regional and local structures of management, but also effective functioning of the mechanism of budgetary potential at federal and regional levels.

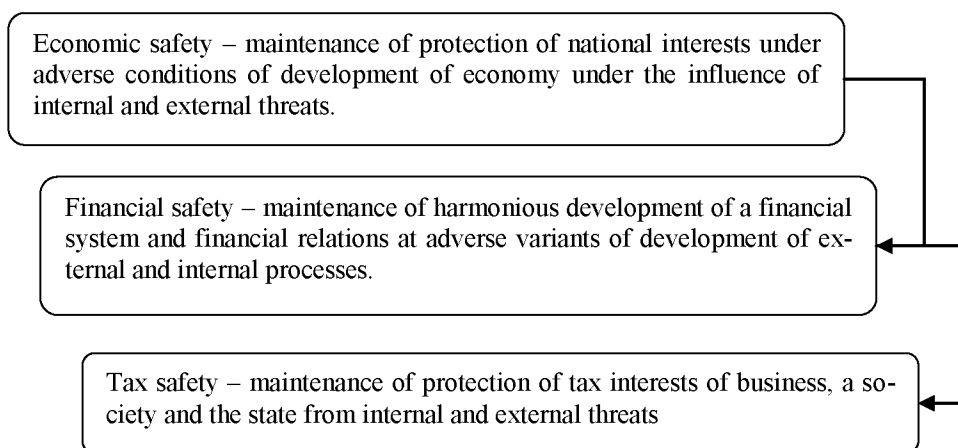


Fig. Structure of economic safety

So, budgetary-tax to relations represent a part of the economic relations resulting formation and realisation of budgetary-tax powers in the course of interaction of levels of budgetary system and economic subjects, but reflecting inconsistent interests that demands their coordination and equation.

The variety of interests in sphere of budgetary-tax relations and them, caused by presence of many subjects, is mutual and internal. Among existing contradictions in budgetary-tax relations two basic groups are rather expressed: contradictions of the federal centre and subjects of the Russian Federation and the contradiction of interests of the state and economic subjects in the course of the taxation.

Contradictions of interests of the state and economic subjects are shown in an establishment of rates of taxes without a sufficient economic substantiation of their influence on manufacture, stimulation of investments of separate kinds of economic activities; to cancellation of tax privileges for expansion and manufacture development investment and innovative activity; does not differentiate tax loading on various industries; does not give support backward, but to socially significant kinds of economic activities; complicates procedure of filling of the accounting and tax reporting.

Development of budgetary-tax relations creates conditions for formation, rational distribution and an effective utilisation of the state financial resources, promotes maintenance of budgetary-tax safety at federal and regional levels, and also to increase in budgetary potential of regions.

Development of budgetary-tax relations directly is defined by budgetary and tax politicians at federal level, institutes (the Government of the Russian Federation, the Ministry of Finance of the Russian Federation, Минэкономразвития the Russian Federation). Direct impact makes On development of tax relations the external (budgetary-tax) environment. Set of economic conditions and factors which influence formation and development of budgetary-tax relations at federal and regional levels is meant the external budgetary-tax environment. Budgetary-tax relations in the Russian Federation should be realised through the accepted concept of tax relations in the conditions of the economy modernisation, promoting harmonisation of budgetary-tax relations on the basis of balance of interests of economic subjects and to self-development of territories the concept of long-term socially economic development of the Russian Federation for the period till 2020 (the order of the Government of the Russian Federation from November, 17th, 2008 is At present accepted № 1662p) in which perspective directions of functioning budgetary and a tax policy, key parameters and state policy questions in sphere a science, the technician, structural changes of economy taking into account requirements of the future period are established.

The analysis of the economic literature and practice of budgetary-tax relations allows to result characteristics of the major factors influencing these relations at regional level:

1) the regulated:

- Business factors: the base prices for oil, budgetary assignments for realisation of socially-significant expenses, service of a public debt and a debt of subjects of the Russian Federation, volume of the financial help to regions and municipal unions, indexation of rates under taxes, privileges under the taxes, established by the federal and regional legislation;

- Legislative factors and factors budgetary and tax the politician: positions of Budgetary and Tax codes of the Russian Federation, federal and regional laws on budgets, the basic directions budgetary and a tax policy of the Russian Federation, regional budgetary and tax politicians

2) the noncontrollable:

- Demographic factors: a population in region, demographic structure of the population in region, number of the occupied population;

- Political factors: current position in a political cycle, stability of regional and local management.

The offered classification of factors reflects specificity of budgetary-tax relations in regional level and allows to detail their influence on formation of incomes of budgets of subjects of the Russian Federation that gives the chance to raise productivity of administrative decisions in the field of a budgetary policy at regional level.