

Bugaeva Tatyana Nikolayevna,
 Ph.D in Economics, Associate Professor,
 Associate Professor of the Department of Business Finance and Insurance,
 Institute of Economics and Management (structural subdivision),
 FSAEI HE «V.I. Vernadsky Crimean Federal University»,
 Simferopol, Russian Federation.

BUDGET AND FISCAL SECURITY AS THE BASIS FOR SUSTAINABLE DEVELOPMENT OF THE REGION

The need to ensure balanced development of the state and to expand the potential of the national economy seems to be the most important tasks of active state policy in modern conditions. The totality of policy documents and measures taken both at the federal and regional levels actively contribute to the creation of conditions for sustainable socio-economic development and economic security of the Russian Federation and its regions. The subject of this article is methodological aspects of the study of the regional financial and economic crisis and the implementation of regional policy in the sphere of budget formation in accordance with security requirements, taking into account the national strategy of economic reforms. The main purpose of this article is to consider an integrated category of budget and financial security in the context of issues characterizing the budget and tax security of regions. Fiscal security provides opportunities to address the challenges facing the state. An undeniable fact is the leading role played by the budget funds directly in the process of socio-economic development of the region. The main part of the region's revenues is formed directly by the consolidated territorial budget and, thus, is the main source of investment in the socio-economic development of any entity in the Russian Federation. The ability of individual subjects to adapt to new economic conditions in economic turbulence is also diverse. No less important is the study of the peculiarities of regional tax policy as one of the most important instruments affecting the economy of the region. The main strategic directions of implementation of the budget and tax policy of the region are defined.

Keywords: economic security, fiscal security, fiscal policy, tax policy, socio-economic development of regions.

«

» [7].

» [11].

2020

2023

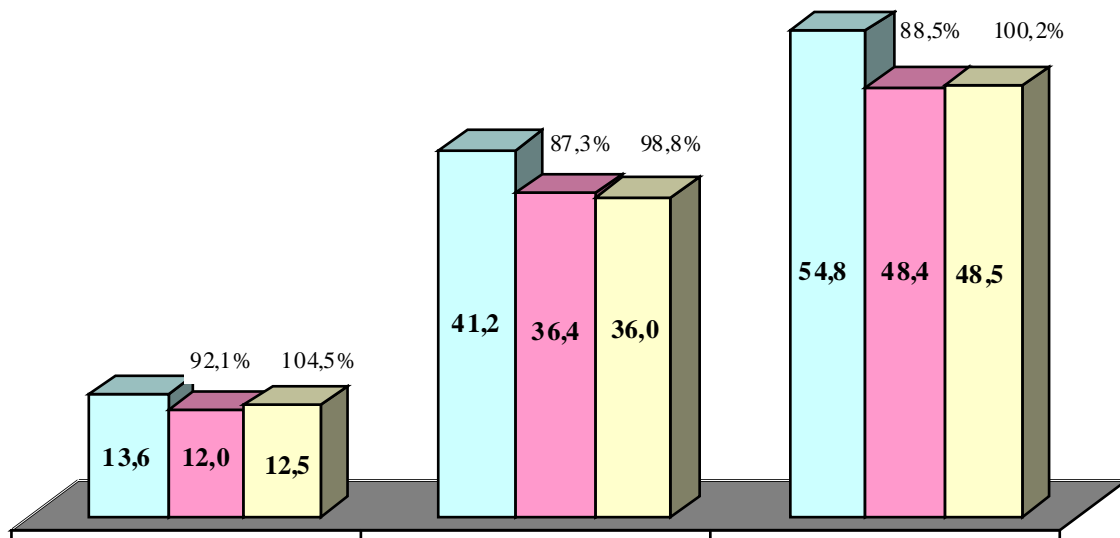
« ».

».

[5].

« »

» [4].



■	2018 .
■	
■	

.1.
 2018 .. ([2])
 93% , 64,9 . .
 2,1
 96,9 % , 44,6
 94,6% 2,6
 (91,7 % 117,9 .),
 (91,1 % 1,1 .), 1,5
 450,6 .), (82,9 % 12,1 (88,6 % .).
 51,5% 16
 2019
 32 1 330
 —289,4 ., 97%
 8,6
 74,8 (95 % , 5% .). 01.12.2018 . -
 — 18 44,2 %
 (99,2 %),
 2,3 14,8 % . —
 .. 15,6 % (2017 —6,4
 5,4 . (503,1 .. 8,6 % , 2017 99,4 %),
 96,1 %). 331 .. 6,5 % , 2017
 , 2017 , (1,4 .. 44,6 %
 —3,3 . (746,4 .. 107,1 %). 30 % , 2017 -
 523,4 .. 32,1 % 101,1%), —2,2
 — 438,3 , 2017 , (103,7 %),
 115,4%). 99 .. 29,2% , 2017 ,

1. []. — : crimea.gks.ru/ (: 14.01.2019).
2. []. — : www.facebook.com/minfinancerk/. 212 (: 14.01.2019).
3. []. — : minek.rk.gov.ru/ (: 14.01.2019).
4. /
5. // . — 2017. — 3 (67). — . 25–30. / . . /
6. — 2016. — 1 (34). — . 5–11. / . . // -
7. — 2018. — 6. — . 652–661. //
8. — 2016. — 2 (32). — . 97–112. //
9. // . : , , . — 2017. — 1-1 (123). — . 168–171. / . . -
10. // Ekonomick trendy. — 2017. — 3. — . 27–37. -
2018. — 2 (42). — C. 106–119. -
11. : / . . -
12. : « », 2015. — 100 . //
13. — 2016. — 1 (81). — . 88–92. //
14. // . : . — 2018. — 4, 2. — . 25–32.

СПИСОК ЛИТЕРАТУРЫ

1. Territorial'nyy organ Federal'noy sluzhby gosudarstvennoy statistiki po Respublike Krym [Elektronnyy resurs]. — Rezhim dostupa: crimea.gks.ru/ (data obrashcheniya: 14.01.2019).
2. Ofitsial'nyy sayt Ministerstva finansov Respubliki Krym [Elektronnyy resurs]. — Rezhim dostupa: www.facebook.com/minfinancerk/. 212 (data obrashcheniya: 14.01.2019).
3. Ministerstvo ekonomicheskogo razvitiya Kryma [Elektronnyy resurs]. — Rezhim dostupa: minek.rk.gov.ru/ (data obrashcheniya: 14.01.2019).
4. Anisimov A.L. Formirovaniye nalogovogo instrumentariya obespecheniya ekonomicheskoy bezopasnosti regiona / A.L. Anisimov, S.V. Shirpuzhev // Upravlenets. — 2017. — 3 (67). — S. 25–30.
5. Borshch L.M. Razvitiye finansovoy sistemy Rossiyskoy Federatsii v usloviyakh integratsii ekonomiki / L.M. Borshch / Nauchnyy vestnik: finansy, banki, investitsii. — 2016. — 1 (34). — S. 5–11.
6. Yefremova L.A. Ustoychivost' byudzhethnoy sistemy i ekonomicheskaya bezopasnost' regiona / L.A. Yefremova // Nauchnyye trudy KubGTU. — 2018. — 6. — S. 652–661.
7. Karanina Ye.V., Zagarskikh V.V. Analiz byudzhethno-finansovoy bezopasnosti regionov Rossii // Innovatsionnoye razvitiye ekonomiki. — 2016. — 2 (32). — S. 97–112.
8. Kopein V.V. Sovremennyye podkhody k upravleniyu byudzhethnym dolgom regiona i finansovaya bezopasnost' / V.V. Kopein // Novaya nauka: opyt, traditsii, innovatsii. — 2017. — 1-1 (123). — S. 168–171.
9. Lazareva G.I. Nekotoryye aspekty otsenki ustoychivosti i bezopasnosti byudzhethnoy sistemy regiona / G.I. Lazareva, L.A. Yefremova // Ekonomick trendy. — 2017. — 3. — S. 27–37.
10. Mokhnatkina L.B. Sbalansirovannost' byudzheta i gosudarstvennyy dolg kak indikator finansovo-byudzhethnoy bezopasnosti regiona / L.B. Mokhnatkina // Nauchno-issledovatel'skiy finansovyy institut. Finansovyy zhurnal. — 2018. — 2 (42). — C. 106–119.
11. Modelirovaniye i prognozirovaniye byudzhethno-nalogovoy bezopasnosti regionov Rossii: monografiya / Ye.V. Nikulina, I.V. Chistnikova, A.V. Orlova. — Belgorod: OOO «Epitsentr», 2015. — 100 s.
12. Shestov S.N. Ekonomicheskaya bezopasnost' Krymskogo poluostrova / S.N. Shestov, S.V. Chimiris // Etnosotsium i mezhnatsional'naya kul'tura. — 2016. — 1 (81). — S. 88–92.
13. Yashina N.I. Metodicheskiye aspekty opredeleniya byudzhethnoy bezopasnosti regionov v usloviyakh volatil'nosti ekonomiki / N.I. Yashina, S.D. Makarova // Ekonomika i upravleniye: teoriya i praktika. — 2018. — T.4, 2. — S. 25–32.

28 2019

3 2019