

THE BUDGETING ORGANIZATION AT THE ENTERPRISES OF THE OBORONNO-INDUSTRIAL COMPLEX ON THE BASIS OF THE INFORMATION TECHNOLOGY

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Key words: financial planning, budgeting, the budgetary policy, oboronno-industrial complex, financial condition, the budgetary message, state corporations, efficiency, strengthening of the finance.

The main tool of effective realization of a budgetary policy of the state is financial planning at the enterprises of an oboronno-industrial complex by means of which financial possibilities of the state under the maintenance and qualitative perfection of Armed forces increase. For the enterprises of all branches of economy, and especially oboronno-industrial complex, working out of regular financial plans (budgets) is the major making financial work of the enterprise. Budgeting thanks to timely planning of economic operations, commodity-material and financial streams and the control over their realization promotes reduction of irrational use of financial resources of the enterprise. Correctly organized financial planning in oboronno-industrial complex helps the enterprise to strengthen the finance in oboronno-industrial complex, to win new positions in the financial markets, and finally to strengthen military safety of the state, economy, foreign policy, social stability, rates of scientific and technical progress, and also the major national interests of the country, that is to decide strategic targets of development of the country that is a basis of formation and realization of a budgetary policy of the state.

In the Budgetary Message of the President to Federal Meeting "About the budgetary policy in 2008-2010" it is said that "defensibility and safety maintenance - a necessary condition for country development. Social progress is impossible in the country which citizens suffer from military conflicts, terrorism, criminality, acts of nature. The destructive potential of violence, natural and technogenic accidents constantly grows, and a state debt - to make all for protection of citizens against these threats. Maintenance of high battle readiness of Armed forces, their technical re-equipment, creation of professional, mobile army, struggle against terrorism and distribution of weapons of mass destruction, the prevention of local conflicts, prevention and liquidation of consequences of emergency situations and acts of nature are included into number of the basic priorities of budgetary expenses"¹.

V.V. Putin in the Budgetary Message of the President to Federal Meeting in 2005г., 2006г., 2007 also spoke about ways, methods and means of maintenance of national safety of the country to the economic environment. The international situation which has developed to the beginning of a new millenium, demands reconsideration of the general situation round the Russian Federa-

tion. In modern conditions Russia is compelled to provide protection of national interests not only political means, but also by strengthening of the defensibility. The obligatory component of it is the advanced, dynamical, independent economy, capable to provide preservation of the advanced positions in working out and introduction of modern technologies.

Besides, in Budgetary messages it is told about necessity of rendering of the state support to the Russian oboronno-industrial complex as it, still, takes a leading place in maintenance of national safety and defensibility of the state, in realization of its external economic strategy.

For today the condition of an oboronno-industrial complex appreciably can be characterised redundancy of capacities, low labour productivity, weak specialisation, high power, out-of-date technological base, poor quality of production, an out-of-date infrastructure, deterioration of personnel potential of the organisations of an oboronno-industrial complex¹.

Unfortunately, it is possible to speak rightfully as well about absence of a free competition, weak level of self-control, considerable negative influence of the administrative appara-

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tus, not allowing to use modern organizational-economic mechanisms.

As domestic and world practice, activity of the organizations of an oboronno-industrial complex focused, basically, on manufacture of arms and its export component constantly varying because of a conjuncture in the world market of arms shows, cannot be a basis of a steady financial and economic condition and provide their development in long-term prospect. The certificate to it is the growing quantity of the unprofitable organizations in an oboronno-industrial complex which has reached level dangerous to national safety.

According to deputies of the State Duma of Federal Meeting of the Russian Federation, representatives of federal enforcement authorities, heads of the integrated structures and the organizations of an oboronno-industrial complex questions of legislative maintenance of structural transformations in an oboronno-industrial complex and developments of defensive industries at session of Committee of the State Duma on the industry, building and high technologies, "the further development of an oboronno-industrial complex is connected first of all with development of civil manufacture. In the long term, even at increase of level of loading of capacities by the growing state defensive order, the military goods share should decrease essentially (to 30 %) at the expense of advancing growth of a civilian production"².

The oboronno-industrial complex not only by right is considered one of key sectors of national economy, but also keeps possibilities for development on its basis of the high technology and hi-tech manufacture. High technologies created in an oboronno-industrial complex can become the defining factor of economic development, the important source of replenishment of the budgetary funds, a fundamental basis of maintenance of national safety. Besides, manufacture of competitive production, presence of domestic highly remunerative business becomes the basic condition of successful integration of Russia in developing system of the international relations.

Thus, formation of market relations and high economic independence of the defensive enterprises have predetermined necessity of creation

of a scientific and technical reserve not only for interests of defensibility, but also for increase of competitiveness of civil production.

That is there were real conditions for direct and return "overflowing" of new knowledge and technologies as from defensive sector of economy in civil, and on the contrary. And last tendency has obvious aspiration to growth.

Practice of the developed countries shows that to 50-60 % of defensive scientific workings out and technologies can to be applied and be widely effective by manufacture of high technology civil production and production of double appointment, and their introduction in civil sector strengthens competitiveness of the country in the world market. Stability of an oboronno-industrial complex to external changes owing to a diversification of manufacture, military-civil integration and a possibility of carrying out of a uniform technical and technological policy thus raises.

Considering these factors, transition to an innovative way of development becomes vital necessity for the Russian oboronno-industrial complex. At session of presidium of the State Council "About measures of support of development of the industry of the Russian Federation", taken place on February, 19th, 2007, the President of the Russian Federation V.V.Putin has noticed that growing internal demand for an industrial output is the real precondition for start of model of the development focused on creation of innovations and leaning against the competitive environment. The state as the main shareholder of a considerable part of industrial actives, should influence actively formation of the new industrial environment, and the holdings created and created in an oboronno-industrial complex urged to become modern business - structures³.

Now the share of branches of an oboronno-industrial complex in manufacture of high technology hi-tech machine-building production reaches on the aviation technics, civil space, optical instrument making, products of electronic technics, industrial explosives - 100 percent; to ship-building, radio-electronic equipment - 90 percent; to a communication facility - 70 percent; to difficult iatrotechnics - 60 percent; to the hi-

tech equipment for a fuel and energy complex - 30 percent⁴.

The decision of a problem of the further escalating of volumes of workings out and release of a competitive civilian production is possible only on the basis of complex technological reequipment of branches, decrease in production costs, improvement of quality of let out production that in turn demands the prompt end of structural reform of an oboronno-industrial complex and creation of its new shape on the basis of the large competitive research-and-production integrated structures.

The major tool of maintenance of an innovative way of development of an oboronno-industrial complex is re-structuring of its superfluous capacities, capitalisation of actives, concentration of scientifically-technological potential of an oboronno-industrial complex on priority directions, attraction of investments and their protection.

It is necessary to accelerate preparation and decision-making on the further structural transformations to an oboronno-industrial complex as their incompleteness does not allow to use effectively to the full a measure of the state support and interferes with development of an oboronno-industrial complex as hi-tech sector of the industry. In particular, the work beginning Open Joint-stock company "Incorporated Aviabuilding Corporation" contacts the decision of a question on a grocery number of production of civil aircraft construction and the beginning of scale manufacture of passenger air liners.

The basic documents on realisation of the state industrial policy in an oboronno-industrial complex now are strategy of development of its separate branches. In their frameworks, along with concepts of structural transformations of branch, should be provided both measures общесистемного character, and the special measures considering features of development of concrete branches.

The major factor of successful development of an oboronno-industrial complex is quality and completeness of legislative and standard legal base of its functioning. Acknowledgement to it is that fact that position last years has started to change for the better slowly but surely let. It - in many respects a consequence of measures of the state

support of an oboronno-industrial complex. "Bases of a policy in the field of development of a science and technologies for the period till 2010 and the further prospect", and also the Federal Target Program "National technological base" and "Researches and workings out in priority directions of development of a scientifically-technological complex of Russia" have definitely played the positive role confirmed by the President of the Russian Federation. First "turn" of these programs has been executed in 2002-2006, problems of a new stage - are now realized 2007-2012.

Today the state support is necessary for updating of industrial base of the defensive enterprises and creation of conditions for its updating each five-seven years. Only on this basis of the enterprise of an oboronno-industrial complex can let out competitive production. The decision of this problem will promote preservation of the niches by Russia in the military goods world markets, and also to maintenance of requirements of Armed forces of the Russian Federation and civil sectors of economy.

So the first steps on carrying out of an effective state policy of a new stage (2007 - 2012) in the field of an oboronno-industrial complex are already made. In particular, the "State complex program of development of a machine-building complex of Russia for the period till 2020" is prepared. The purpose of the given program is: definition of priorities, directions, conditions and methodology of development of mechanical engineering of Russia, providing its advancing development, competitiveness on internal and a foreign market, increase of rates of increase and integration into system of the international division of labour, and also increase of a production efficiency of the modern machine-technical production, satisfying to requirements of the state, managing subjects, the population and national safety of the country.

As a result of it in mechanical engineering hi-tech manufactures will dominate, shots are prepared and modernisation of a fixed capital is finished. Russia will start to create and appropriate the intellectual rent received at use of those technical innovations which other countries have no, being entered, thus, in the international division of labour. The specified rates of increase of manufacture in mechanical engi-

neering will allow to finish its shares to 27-30 % in the industry and to 17-20 % in a total internal product and will provide its ability to update the equipment in all branches of economy each 7-10 years.”⁵.

Besides the developed government program, the Russian authorities continue to put into practice a policy of consolidation of enterprises oboronno-industrial complex in large state corporations. For the last year in Russia there was an Incorporated aviabuilding corporation, Incorporated ship-building corporation and “Rostehnologii”.

One of the main tasks of recently created state corporation “Rostehnologii” is “financial and economic improvement of the defensive enterprises”, it was declared by the general director of corporation Sergey Chemezov at press conference at the central office “Interfax”, 27.12.2007г.

As an example of such improvement it has resulted a situation with the Samara scientific and technical complex it. Kyznecova.

Once Samara scientific and technical complex it. Kyznecova was one of the basic enterprises which were engaged in creation of engines for aircraft and space. “Today a situation at this enterprise very sad, practically предбанкротная”, - S.Chemezov has told.

In a short space of time after corporation “Rostehnologii” branch - company “Oboronprom” has been appointed by “an individual executive office” on management Samara scientific and technical complex it. Kyznecova certain results have been reached.

“We have achieved enterprise sanitation. The state has allocated about 700 million roubles for debts repayment, first of all under the salary, some taxes”, - S.Chemezov has told.

He has informed that technical audit Samara scientific and technical complex it. Kyznecova, the modernisation program is prepared. “The program of improvement of all enterprise now prepares. And already it is available concrete positive results”, - Chemezov has told.

As he said, similar practice will be continued and with other enterprises which will be a part of state corporation “Rostehnologii”⁶.

The state corporation “Rostehnologii” will work on the basis of self-financing, it will function by a principle of break-even activity⁷.

Thus the property “Rosoboroneksporta becomes a financial and economic basis for state corporation creation”.

On the basis of the law “Rostehnologii” can conclude transactions, sell and buy actives, enter into the capital of the Russian and foreign companies concerning hi-tech production of military and civil appointment. Thus its contract activity and export-import transactions will be carried out by the unique state intermediary in the field of military-technical cooperation with the foreign states - “Rosoboroneksport”.

Besides, “Rosoboroneksport” will reserve the exclusive right of deliveries to foreign markets of samples of the Russian arms and a military technology. On a plan of officials, it should strengthen a diversification of the Russian export at the expense of increase of a share of industrial, mainly machine-building hi-tech production. After all export of hi-tech production is more economic, rather than trade in raw materials and низкотехнологичными products.

In our opinion, state corporation “Rostehnologii” creation has great value for the Russian economy and the finance. It will promote re-structuring of the organisations of industrial and oboronno-industrial complexes of Russia, attraction of investments into them, growth of competitiveness of domestic hi-tech production in the world markets, and finally, to strengthening of the finance in these organisations, and the state as a whole.

Therefore today, besides efforts of the state, perfection and creation of the effective organizational-economic, legal and financial mechanisms is necessary, which use will allow to direct more actively free financial resources of commercial structures to an oboronno-industrial complex and by that to strengthen financial resources in an oboronno-industrial complex.

We consider that the main tool of effective realization of a budgetary policy of the state is financial planning at the enterprises of an oboronno-industrial complex by means of which financial possibilities of the state under the maintenance and qualitative perfection of Armed forces increase.

For the enterprises of all branches of economy, and especially oboronno-industrial complex, working out of regular financial plans (bud-

gets) is the major making financial work of the enterprise. Budgeting thanks to timely planning of economic operations, commodity-material and financial streams and the control over their realization promotes reduction of irrational use of financial resources of the enterprise. On the basis of system of current and operative financial plans the production management organisation, motivation of the personnel, the control of results and their estimation by means of financial indicators are carried out.

At the enterprises of an oboronno-industrial complex for all adverse consequences of the financial activity responsibility bears directly enterprise and the state. Therefore correctly organised financial planning in an oboronno-industrial complex helps the enterprise to strengthen the finance in an oboronno-industrial complex, to win new positions in the financial markets, and finally to strengthen military safety of the state, economy, foreign policy, social stability, rates of scientific and technical progress,

and also the major national interests of the country, that is to decide strategic targets of development of the country that is a basis of formation and realization of a budgetary policy of the state.

¹ Budget message of the President to the Federal Assembly "About the budget policy in the years 2008-2010" from March the 9th, 2007.

² *Khvostenko O.A., Pershin I.V.* The directions of active industrial policy in Russian federation // Vestnik of Samara State University of Economics, Samara, 2007. N 4 (30).

³ Official site of the State Duma of Russian Federation <http://www.duma.gov.ru>.

⁴ The same.

⁵ The same.

⁶ The concept of forming the national program of developing machine building 25.06.2008 <http://vpk.name>.

⁷ "Rostechologies" will support themselves // Russian newspaper. Federal issue. 2007. №4528 .