

QUESTIONS OF REGULATION OF ECONOMIC ATTITUDES IN THE REGIONS, PROVIDING EFFICIENCY OF DEVELOPMENT OF OIL RESOURCES

© 2008 A.V. Zastupov*

Key words: exinanition of oil resources, ecology-economic estimation, profitability of development of oil deposits, investment affinity of the project of development of a deposit, innovation technologies in oil extracting, small business in oil extracting, working tax system, organization-economic.

Today exhaustion of readily available stocks and already entered into development of oil deposits in many oil-extracting regions, and also taking place deterioration of structure of resource base of hydrocarbonic raw material do actual a problem of effective regulation of tax system and its adaptation to needs of development of oil-extracting branch. The basic directions of perfection of adjustable attitudes in sphere of using bowels for the oil-extracting enterprises in regions with the developed oil deposits are considered. Principal causes and conditions of development of the exhausted oil resources in the oil-extracting regions Russian Federations, directed on perfection of processes of regulation of economic attitudes in sphere of using bowels are in details analyzed.

During many years the oil-extracting industry of Russia is a basis of power supply of the country and one of its major economic complexes. Now oil-gas branch provides 70% of general consumption of primary power resources and almost 80% of their manufacture, remaining the main source tax (about 40% of the incomes of the Federal budget and about 20% of the consolidated budget) and currency (about 40%) receipts of the state. This share consists in 12% of industrial production of Russia and 3% of the working population. At the same time, last years the oil-extracting industry is characterized by reduced parameters of development, to which, first of all, it is necessary to attribute sharp deterioration of a condition of raw base of Oil-gas complex as in quantitative (reduction of volume), and in qualitative (growth of a share hard extracted stocks) attitudes.

On the first sight, today oil extracting by influence of a global conjuncture on oil looks rather safely. However it is not necessary to forget, that in the external market observed steady growth now nowadays has come nearer to technical (from the point of view of capacities of transportation) and economic limits.

The main reason of such situation is the natural exhaustion of final raw base at the certain stage of operation, which was clearly showed still 1980 years of last century. The sizes of discovered deposits are reduced not only in the mastered regions, but also on the new perspec-

tive areas. Basic growth of stocks here were received basically for the account a supplementary exploration early discovered deposits, and also transition of stocks from previously appreciated in reconnoitered. It is continued to be worsened a structure of stocks. Share of hard extracted already has reached a 55-60% and continues to be increased. The calculations show, that only to support the usual levels of production of oil, it is necessary annually to enter of new capacities as a minimum on 10%, or not less than 40 million of ton.

“Power strategy of Russia till 2020” is shown, that for maintenance of production of oil in all regions of the Russian Federation is necessary the forced preparation of new stocks, that requires, intensive realization of geology developed works and accordingly of expenses essentially exceeding achieved for last 10 years¹.

Transition to new system of depth using in the beginning 1990 years has resulted to crash of geology developed branch, about what the fact parameters of oil extracting for this period in the Russian Federation testify. For last 10 years from depth were taken more than 3,2 billion of ton of oil and 5,8 trillion m³ of gas, and the preparation of the new reconnoitered stocks of oil and gas has made accordingly 2,6 billion of ton and 4,9 trillion m³. Thus it is necessary to note, that the most part of the stocks, prepared for development, was received on the earlier revealed deposits.

* Zastupov Andrey V., Candidate of Economic Sciences, Teacher of the Samara State University of Economics.

Situation of "failure" with geology developed works of middle 1990 years began to be corrected with introduction of the target tax on reproduction of mineral-raw base. With introduction of the Tax code in 2002 the negative tendency of reduction of volumes of geology developed works and accordingly preparations of new stocks of oil and gas again was planned, that is especially disturbing on a background of constantly growing production of oil. So, since 2002, the annual gain of production of oil in Russia is from 6,3 up to 10,9% and the total rate of production for last five years has grown for 52% (according from 302 million of ton up to 458 million of ton). The saved selection of oil for five years has made 1,9 billion of ton. Totally for five years the gain of stocks of oil has made 1,47 billion of ton, i.e. coefficient of reproduction of stocks has made 0,77.

The gain of stocks of oil for regions of Russia, since 2001, was steadily reduced. Despite of huge rates of inflation, the peak of the investments in geology developed works was in Russia in 2001 (48,3 billion of rubles), then in 2002 there was their reduction to 35,5 billion of rubles (73,8% by the previous year). In volumes of search-estimated drilling (1,1 million of m) the decrease has made 43%. In 2003-2007 years in Russia the parameters comparable to 2002 were achieved. The share of assets from the federal budget, directed on geology developed works, last five years remained at a stably low level (1,3-6,4% from total amount of financing of geology developed works, in 2007 - 8%).

In this sense, the significant reserve for escalating production of oil is hard developed oil stocks. It is necessary to note, that the positive experience of development of fine deposits and hard developed stocks is saved in USA, where the most part of chinks is characterized by a high degree prospecting and finding. In Russia, on the data of the experts, profitable for development the chinks with debit in the average 5 ton/24 hours are considered. At the same time in USA, where the working fund of oil chinks exceeds 550 thousand units, daily average debit of chinks 1,5 ton/24 hours, and 75% of chinks work with debits less than 1 ton/24 hours. In USA the large companies are focused on foreign resource base (in the territory large objects only on Alaska and in

the Mexican gulf). The small and average companies carry out 85% of volumes of internal drilling, giving the country 50% of oil, extracted on the territory of USA. About 85% of working chinks serve of 160 thousand small and service enterprises from 10-12 constant and 2-3 temporary workers. As a result of using of advanced techniques and technologies, flexible tax policy in USA during 50 years the level of production of oil 350-400 million of ton is supported annually. Thus low productive and little profitable chinks with debit less than 2 ton/24 hours are a source 75% of all oil, extracted by the small enterprises.

Completely other situation in Russia, where practically all oil extracting is carried out by the large integrated companies at the expense of intensive operation of large deposits, discovered still times of USSR. Many from them are at a stage of falling production, and its maintenance in many respects will be defined by duly input in development fine and hard developed deposits. The huge reserve is fund of standing idle (as a rule, little debit) chinks, which in Russia more than 20% from all fund of chinks. As a whole in Russia 150 small oil-extracting enterprises work only, on which share it is necessary, by different estimations, from 3 up to 5% of production of oil. If in western countries the small companies, obtaining from 40 up to 50% of oil, use significant support of the state in conditions of the simplified taxation, it cannot suitable for Russia. Only in regions Privolgskiy federal district (Tatarstan) the local authorities create conditions for 28 small enterprises, mining about 5 million of ton of oil from 30 million of ton, extracted in this republic².

For development of residual stocks of oil on developed deposits and new deposits, entered into operation, is necessary innovation technology, with significant expenses of financial and material resources, rather than by use of traditional systems of development. More than 70% of stocks of the oil companies are in range low debits of chinks on the verge of profitability. 15 years back share of the stocks, involved in development, with debits of chinks less than 25 ton/24 hours made about 55%, now such share (55%) already make stocks with debits up to 10 ton/24 hours. Over third of developed oil deposits have water in chinks more than 70%. Fund of idle chinks considerably has

grown, having exceeded a quarter of operational fund. Thus, actually reduction of not working fund of chinks last years has taken place at the expense of transition of chinks from idle fund in preservation, instead of at the expense of their commissioning. The not working fund of chinks has resulted to disbalance of systems of development of deposits, selective improvement of stocks of the most accessible oil. At the end, all this conducts to irrevocable losses of a part of taken stocks. Oil return can decrease in 5-8%, that at today's volume of the stocks, involved in development, of oil and current world prices is equivalent to loss 80-100 billion of dollars also is infringement of the Law "About depth" in a part of rational use of depth³.

The basic reason of transition of chinks in a category idle and preservation is low debit of oil and high level of water in production, doing their operation for the companies unprofitable within the framework of working tax system. This system is focused on the taxation high debit deposits with high share of the mountain rent in the price. It is not flexible and consequently does not take into account the objectively caused growth of costs of production in process of reduction debits of chinks and growth high level of water of products⁴.

Perfection of system of the taxation is one of the major directions of intensification of production of oil in old producer's and little profitable areas. It is obvious, that the "flat" scale of the taxation does not stimulate observance of design modes of selection of oil, introduction of methods of increase oil return and making up of resource base. Moreover, not varied, the constantly growing rate of the tax on production of minerals for chain stimulates uncontrollable growth of the internal prices on oil. Unfortunately, the amendments, accepted in 2006, in the Tax code about change about payment of Tax of the Extraction of Commercial Minerals since January 1, 2007, completely problem do not solve. First, because an indulgence of tax burden by development of deposits with drawing 80% and more does not cover the losses by their development. Secondly, even on those perspective areas of East Siberia, which are designated in the law (Republic of Sakha (Yakutia), Krasnoyarsk region and Irkutsk region), using forecast oil resources in economic circulation it is possible not earlier than in 10-15 years.

At the same time, it is obvious, that exhaustion come-at-able stocks and already of oil deposits, entered into development, and also deterioration of structure of resource base of hydrocarbon raw material will make an urgent problem of effective regulation of tax system and adaptations it to needs of development of oil-extracting branch. As show the conducted estimations, basic obstacles in the future involving to a revolution of oil resources and escalating of volumes of production is not expected. The problems within the limits of region can be caused by geological aspects, and including - problems of escalating of raw base in volumes adequate rates of involving in a revolution of stocks of industrial categories and volumes of oil extracting.

In this connection, in conditions of presence of sufficient resource potential dynamics of escalating of production of oil in region and its scales in absolute calculation in an essential measure will be defined alongside with other conditions by profitability of development of oil resources. The provision of oil stocks, profitable in development for Russia as a whole does not exceed 20-25 years, and for some companies 15-20 years, that corresponds to duration of development one average oil deposit.

The greatest influence to profitability and, thus, investment attractiveness, project of further development of oil deposit is rendered by two factors - price for oil and tax loading. Now prices have reached a level, guaranteeing efficiency of development of an essential part of resource potential. At the same time, the working tax system and, accordingly, tax policy, which need to form investment policy and to direct it in interests of development of branch, does not carry out the given functions. Being characterized by the brightly expressed fiscal character, it still develops extremely in the given direction, adapting to a rise in prices. So, from middle of 2005 more ascending scale of calculation of the export duty is entered, withdrawing 65% from the price of exported oil at its level are higher than 25 dollars/bars. The moment of start of algorithm of calculation Tax on the Extraction of Commercial Minerals, taking into account total income under the projects of production and allowing even partially is postponed on the future to differentiate tax loading (in a part Tax

on the Extraction of Commercial Minerals) depending on geographic-economic conditions assimilation⁵.

The forcing of mining of raw materials, which breaking the project of development, provides interests of "present" generation, but leaves a problem of resources to the future generations. Now mining company independently orders the project and it asserts. The federal agency for depth using, taking place in conducting Ministry of Nature of Russian Federation, is authorized to carry out "consideration and coordination design and technique documentations of development of deposits of minerals" (item 5.3.13. Situation about Agency of Depth using, Decision of Government of Russian Federation from 17.06.04 № 293). The criminal code of the Russian Federation provides the criminal liability for infringement of the authorized project of development. However it does not solve a problem completely, for the penalty having faster conditional size at loss in millions of dollars, first, is established. Secondly, up to the end and it is not clear, who should supervise realization of the project.

It is necessary to note, that the attempt of the decision of many problems in oil branch within the framework of the legislation was undertaken in 1995 by consideration in State Duma of the administration bill "About oil and gas". In present time the imperfection of the tax laws of Russian Federation brakes development not only oil-extracting, but also oil refining and other adjacent branches. That such work is objectively necessary, the fact of development and acceptance of the similar laws "from below" in the subjects of the Russian Federation (Khanty-Mansiisk autonomous district, Republic of Bashkortostan, Republic of Tatarstan etc.), and also presence of the base laws in other branches, engaged in operation of depth.

The problem of development fine and hard developed deposits of hydrocarbons requires the special attention as depth users, and state. Russia hardly will able to be avoided that script of development of oil-gas complex, which is carried out in USA, Canada and other countries with a high level assimilation of resource base of oil-gas of fields. For this it is necessary firstly the development of the scientifically proved programs of development of oil-gas complex of Russia as a whole and its most mastered fields is necessary first of all for this purpose at the expense of involving in development fine and hard assimilation oil deposits. As the economic efficiency for the investors within the framework of working tax system is, on the verge of critical, it is necessary the immediate realization of the organization-economic measures, guaranteeing an embodiment of the plans of development of exhausted oil resources in life. This is and efforts of the states for the purposes of development of small business in the oil extracting, expressing in necessary financing of certain kinds and volumes of works, and purposeful economic activity of the companies - depth users.

¹ *Y.V. Ershov.* Power strategy of Russia // of the Investment in Russia. 2004. № 5. P. 14-18.

² *R.H. Muslimov, R.S. Hisamov etc.* Concept of development of oil-gas complex for the period up to 2015year. // Oil economy. 2000. № 12. P. 24-40.

³ *V.K. Medvedev.* Ecology-economic aspects of efficiency resource return of the mechanism of natural using in oil economy / A.V. Zastupov, V.K. Medvedev // Vestnik of Samara State University of Economics. Samara, 2006. № 2 (20). P. 136-142.

⁴ *A.V. Makarov.* Economic problems of production of oil in region with exhausted by resources and methods of their decision. Ufa, 2002. 236 p.

⁵ *I.Z. Ibragimov, C.S. Zakirova.* Tax stimulation of production of oil from little debit unprofitable chinks // Oil, gas and business. 2001. №2. P. 12-14.