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M. I. Sigarev¹, T. A. Taipov²

¹Kazakh Research Institute of AIC Economy and Rural Development, Almaty, Kazakhstan,

²Almaty Academy of Economics and Statistics, Kazakhstan.

E-mail: i.taipova@mail.ru

**PUBLIC FINANCIAL SUPPORT FOR PRODUCTION
OF AGRICULTURAL PRODUCTS IN TERMS OF THE EAEU**

Abstract. Agriculture provides the country with food products and industry with raw materials. The profitability of the AIC in various sectors of economy contributes to the development of production, and increased level of its material and technical basis. However, the seasonal nature of production, high dependence on natural and climatic conditions, the presence of risks in obtaining stable income, a significant gap in time between production and obtaining products reduces the competitiveness of the industry. This requires public financial support, which includes various economic and financial mechanisms. The paper explores the models of subsidizing agro-industrial complex, acting as a system of interrelated management measures, as well as methodological approaches to allocating public support funds. The mechanisms of reforming the models of public support for agro-industrial complex of Kazakhstan and other EAEC partner countries have been presented.

Key words: agro-industrial complex, agricultural policy, public support, food security, Eurasian Economic Union, material and technical base, profitability, subsidizing models.

The countries of the Eurasian Economic Union have a rich experience of joint activities in agro-industrial production. They have huge land, labor and economic potential, which enable the production of agricultural and food products that are competitive on domestic and foreign markets, at the level which is required for the country's food security.

The main objectives of the economic development of the EAEU countries are modernization and diversification of national economies, increased competitiveness of agricultural and food products, and shift of mutual trade turnover between the countries from raw materials to commodity.

For creating common competitive conditions for agricultural producers of the EAEU countries the unified rules of public support of agricultural production are needed, which have first of all, distorting impact on trade in terms of implementation of the ("yellow" basket) principles. Therefore, it is envisaged to introduce new measures aimed at stimulating public support for agricultural production in the countries of the Eurasian Economic Union. The implementation of the unified agri-industrial policy is aimed to ensure the solution of the following problems: balanced development of production and agricultural products markets; fair competition of the entities, including equal conditions of access to common agricultural market and food exports [1]; unification of requirements related to the circulation of agricultural and food products; protection of producers interests on domestic and foreign markets.

The researches show that measures on stimulating agricultural production, and especially agricultural production, are almost identical in all countries with market economy and are adjusted for the specifics and financial potential of the EAEU countries.

A set of incentive tools under the influence of natural-climatic, economic factors and national support measures implemented in each country distinguishes in national specifics and financial systems potential of the countries: subsidies, prices, loans, taxes and insurance. Experts believe that sustainable food market is associated with population growth, and therefore the involvement of land resources into circulation.

Maintaining profitability at sufficient level should be aimed at prevention of overproduction, which can lead to problems of price formation, escalation of social relations of the rural population.

In this aspect, the experience of Russia is interesting. The Russian AIC model has a unique character which is formed under the influence of market trends and existing public support measures. Like in Kazakhstan, land ownership is distributed among small owners in the form of shares.

The models of subsidizing agri-industrial complex act as a system of interrelated management measures. This is customs and tariff regulation, internal support (direct and indirect), export support - export loans and guarantees, insurance programs, direct payments, and depending on export, preferential tariffs are applied in transporting goods for export.

For evaluation of the level of public support for agriculture, a producer support coefficient is used that reflects transfers to agricultural producers, which includes two components: direct support, that is, payments from budget, and indirect - market price support.

Maximization of income lies in choosing the products volume sales, in which the enterprise production and sales marginal costs are equal to market price.

Considering methodical approaches to public support distribution, we will outline principal positions, based on the following methods: per capita, coverage of the estimated financial gap, leveling the levels of budgetary assurance.

The per capita methodology is based on public support distribution in proportion to the number of rural population, crop area, livestock and poultry population, while there is no objective account of different natural and climatic conditions.

The level of aggregate public support to gross agricultural support in Belarus is 14.2%, including direct - 10.9%, in Russia - 6.9%, including direct 4.7%, in Kazakhstan 7.4% , including direct - 4.4%.

Public support is provided through direct and indirect mechanisms. Indirect measures are similar in many respects: the use of preferential taxation and preferential lending, restructuring of arrears, provision of State guarantees, procurement of agricultural products, raw materials and food products for public needs, regulation of price situation on agri-food market through procurement and commodity interventions, support of education, science and innovative activities in agri-industrial complex, social sphere development, etc.

In Russia, main elements of public support include subsidizing loan interest rates, unrelated support measures, direct subsidies to agricultural producers, subsidies for reimbursement of partial cost of insurance premium payments in crop and livestock production, regulation of crop and livestock production markets, development of open and sheltered vegetable growing and seed potato growing, development of dairy cattle production, support of livestock breeding, plant breeding and seed production, development of wholesale- distribution centers and social food system infrastructure, development of AIC financial and credit system.

In Belarus, direct public support measures are implemented through federal and local budget funding; government activities, envisaged in State, sector and regional programs (compulsory insurance in crop and livestock production, land reclamation - construction, operation of reclamation systems, liming of acidic soils, support of agricultural production in adverse conditions, information and marketing support) [2].

Provision of public support directly to commodity producers: subsidizing direct payments per unit of sold (produced) products, its processing per land area unit, livestock head, compensation of losses of agricultural producers when establishing price disparity for industrial products, works (services) used by agricultural producers, and prices for agricultural products. In addition, preferential lending in the amount of at least 10% of gross agricultural products (compensation of bank losses in granting preferential loans) in the amount less than 100% of the refinancing rate in domestic and foreign currency is provided, subsidies per 1 ha of agricultural lands are allocated [3].

The share of direct support for compensation of bank losses is about 40%, for cheapening fixed capital and working capital - 20%.

The share of allocated public funds in gross agricultural output value and in calculation per 1 ha of arable land in the Republic of Belarus, is respectively, 16.8% and 255 USD, in Russian Federation - 33.8% and 66 USD [4] and in the Republic of Kazakhstan - 4.1% and 18 USD per 1 ha of arable land, which is several times less than value of mentioned indicators of the Republic of Belarus, Russian Federation and Kazakhstan.

The high level of public support for agri-food sector development in the Republic of Belarus, according to which it approaches the level of the developed countries of the world, together with other factors determines the high level of food self-sufficiency and export orientation of AIC sectors. The effective public support measures for agricultural sector also contribute to the preservation and development of a large-scale industrial agri-industrial complex based on the principles of cooperation and agri-industrial integration. Due to own production, it meets the demand for food by 85%, while it significantly increases food exports, and by certain food types (sugar, beef, dairy products, rapeseed oil) is among 20 leading countries of the world.

The specific weight of expenses of the republican budget of Belarus for the AIC is 9.5%, in gross agricultural output value it increased to 33%. Moreover, the provision of substantial public support in regulation of agricultural sector in the country contributed to the development of a positive commodity balance in agri-food products. Export of agricultural products from Belarus is the independent sector of national economy, which provides about 9.0% of GDP and more than 12.0% of export potential. The Republic is the only one in the EAEU with a surplus of foreign trade balance in agricultural products.

In Russia, public support for agriculture is also provided through direct budgetary support to commodity producers in the form of subsidies, grants, and compensations. The main part of government expenditures is allocated for direct support (84.8%), the insignificant part (15.2%) for market infrastructure support, and public budget funds are not allocated to support consumers, as it is common in developed countries.

In Kazakhstan, public support system for agriculture is also being formed: subsidizing production of crop and livestock products, procurement operations and price interventions to grain, meat and meat products, cotton, subsidizing bank loans granted to farmers, reimbursement of financial leasing and agricultural machinery leasing rates. In Kazakhstan, mainly, the direct form of public support for agricultural production development is provided [5].

Agriculture - is one of the most regulated public economic spheres. High degree of government intervention is due to the need to address fundamentally important strategic objectives - national food security assurance, support of rural development, observance of the balance between producers capabilities and consumers demands.

From financial point of view, the creation of public reserves for ensuring food security, the process of accumulation and distribution of reserves should be transparent. Procurement of food is carried out at current market prices, and sales from food reserves - at prices not lower than current domestic prices for a particular product of appropriate quality.

In the frame of unified rules, but different levels of support, countries are losing, despite the existence of a special and differentiated regime. The right to such payments is determined by clearly established criteria: income, producer status, use of factors and production level in the basic period.

Methodical approaches to the distribution of budget funds for domestic support of agriculture have shown that the main criterion for measuring its economic efficiency is profit, which is formed as the difference between the revenue from product sales and production and sales costs.

Economic profit is the difference between total revenue and external and internal costs. The profit reflects the net income created in the sphere of material production. At the enterprise level, net income is in the form of profit. It should be noted that only part of the added value which is formed as a result of product (service) sales, performance of work, can be considered as profit.

Agriculture in the world economy is one of the most closed sectors. The main way of protectionism is expressed in colossal subsidies allocated to producers of agricultural products. Due to the objective reasons, agricultural producers cannot maintain profitability in comparison with industrial and service providing companies. This is due to the specifics of the industrial agricultural production in market economy. In this regard, public support is an essential element of agri-food policy of the countries. Most of the economically developed States pursue a stimulating agricultural policy in the form of various grants, subsidies and benefits to agricultural producers.

Half of agricultural expenditures of the WTO members refers to the measures that distort trade and production (the "yellow" basket), which adversely affects the global agricultural market, and leads to overproduction and decline of prices for agricultural products.

The system of public support for agricultural sector includes measures of direct and indirect regulation. In foreign countries the following direct public financial support measures can be outlined: direct government compensation payments; payments for damage from natural disasters; payments for damage associated with reorganization of production (payments for reduction of sown areas, forced slaughter of livestock, etc.); subsidies per area unit or livestock population; payments in the form of financing the purchase of production resources (for example, subsidies for the purchase of fertilizers, pesticides and forages); financing of targeted programs and expenditures for R & D.

In terms of volumes and types of public support in crop production and livestock production, unification of the main directions of direct and indirect support, taking into account the development of a unified program on agricultural development, restructuring of overdue accounts payable.

Producers in Belarus are the most competitive in terms of almost every type of agricultural products. Among the producers of food industry the highest price in production of beef is in Kyrgyzstan, pork - in Armenia, lamb - in Kazakhstan, poultry meat - in Armenia.

The main disadvantage of pricing processes in agriculture of the EAEU countries is price disparity. The growth of prices for industrial resources consumed by agriculture is faster than for agricultural products, and has a negative impact on material and technical supply, and undermines the productive capacities of agricultural producers.

Price disparity is considered as the main reason for financial problems of agricultural production: there are no effective price regulation measures on material and technical resource market and prices are close to the world prices, while domestic prices for agricultural products are 1.5-2 times lower than world prices. Therefore, the production cost growth rates are ahead of the price and sales growth rates.

In grain cost structure in the EAEU countries, material costs are 73.9%, corn for grain - 85%, sugar beets - 57.3%. This requires the introduction of intensive technologies to reduce manual labor.

The shortage of resources is compensated by minimizing the cultivation of high-yield crops and raising highly productive breeding farm animals using intensive technologies.

Estimation of price elasticity of agricultural products as a whole is 0.2-0.25, which means that in order to increase purchases of agricultural products by 10%, a price reduction of 40-50% is required. This puts the barrier to expanding the product sales volumes in terms of price competition. In this regard agriculture largely concedes to industrial goods, which have higher elasticity, and a relatively small price decline provides the increased demand and product sales. Consequently, the decline in prices for agricultural products does not have a significant effect on demand.

Important directions in overcoming the current situation can be the development and implementation of a set of measures to improve the efficiency of pricing system that ensure sustainable agricultural development; it is necessary to introduce identical mechanisms of guaranteed prices and government interventions on food market in the EAEU countries. The guarantee of price compliance should be the State obligation to buy commodity surpluses, and carry out procurement and commodity interventions.

State price regulation is carried out by direct (administrative) regulation of prices (tariffs) by setting fixed prices (tariffs); limit prices (tariff); marginal trade surcharges (discounts) to prices; marginal profitability rates, used to determine the amount of profit to be included into the regulated price (tariff); the procedure of determining and applying prices (tariffs); declaration of prices (tariffs).

Procurement and commodity interventions are conducted on the basis of the formation and use of regional food products stabilization funds, determination of their scope and order. Public relations arising at transfer pricing are regulated to prevent losses of State income in international operations and transactions. The threshold values of retail prices for socially important food products and the amount of maximum permissible retail prices for them are set.

Let's consider the grain market as an example. The State market regulation tools are legislatively determined. In accordance with the Law of the RF "On Agricultural Development", the Ministry of Agriculture of Russia annually determines the price range for five types of grain crops: food and fodder wheat, fodder barley, corn and rye. In case of a decline in market price to a value below the minimum, the government bodies implement grain procurement interventions at a settled minimal price, thereby supporting producers and restraining price fall. On the contrary, in case of the increase of market price to a value which is higher than the maximum, government bodies intervene to grain sales from reserves at the settled maximal price, thereby supporting consumers and restraining price increase [6].

In such State intervention, grain producers receive certain guarantees of market sales, which enhances the economic sustainability of the farms: there is a certainty that grain will be sold, at least at minimal guaranteed price.

Elevators and grain processing enterprises monitor grain market prices and actively purchase grain when prices move to the minimal value. In case when the State buys grain at minimal price, in the future they will have to buy grain from the State already at higher prices.

Consequently, the establishment of price thresholds on grain market is an effective market regulation tool [7]. The main participants of grain market, in addition to the State, are also interested in keeping prices within the range set by the State. At proper performance of market functions by the State, the grain market will remain stable, and its commodity interventions will be insignificant, and therefore will not require large budgetary expenditures.

In order to transfer public support measures for agricultural producers incomes to the "yellow" basket measures, a number of changes should be introduced into the legislation: market price ranges should be established by the State, terms of the official announcement of the upper level of threshold prices should be established; develop rules of collateral transactions and enable grain farms to use collateral loans.

The basis of pricing in AIC is the alignment of procurement prices for agricultural products, that is, socially needed production and sales costs, taking into account the level and dynamics of world prices. The most important function of the price remains the regulation of the incomes of agriculture. The pricing system foresees prompt monitoring of the price dynamics for production means, costs and revenues in agriculture, prices for end products and services of AIC.

The price system for agricultural products in the EAEU countries should include market, target, government procurement and collateral rates. The target price level for agricultural products must be determined taking into account cost reimbursement, income generation and land rent. Thus, there is a need for State regulation of prices for agricultural products and basic types of material and technical resources: introduction of marginal prices for energy resources, which must be protected from sharp fluctuations of world prices and exchange rate of the national currency, setting marginal extra charges on main types of industrial products and services.

The State procurement organization, which represents the lower limit of guaranteed prices for agricultural products, should become the main buyer of the main types of agricultural products and the only seller on external market, while the commodity producer will receive a net profit due to the difference between the collateral rate and the world price. In the EAEU countries, subsidies are allocated to agricultural producers for the sold products for processing and sales on markets according to quotas.

The price policy of the State impact on the AIC development should be aimed at stimulating the country's self-sufficiency in food products and achieving the State food security. The important objectives include the following: the equivalent interaction between agriculture and industry; reduction of negative impact of monopolies on agriculture. The issues of supporting incomes of rural producers at the level which provides extended reproduction should be addressed. The agenda includes promotion of the use of scientific and technological progress, increased production efficiency, and increased labor productivity. The formation of common economic area within the State, entering the market of the CIS and other foreign countries are very important issues. On the basis of target price, not only guaranteed prices are determined, but also collateral rates - fixed and set by the State.

Allocating significant funds to support agricultural producers incomes through preferential lending mechanisms, subsidies, tax incentives, etc., the State should subsequently purchase of a certain production output volume at centralized level.

Price regulation of agricultural market implies the implementation of State procurement and commodity interventions. The task of commodity interventions is to create a price lowering trend by selling products from intervention fund in case of its shortage on market.

Prices on Armenian agricultural market are formed on the basis of demand and supply, State regulation is not implemented.

In Belarus prices are set for agricultural products for government needs, food products included into the list of socially important goods.

Thus, direct (administrative) price (tariffs) regulation is carried out by establishing: fixed prices (tariffs), marginal trade surcharges (discounts) to prices; marginal profitability rates, used to determine the profit included into the regulated price (tariffs); the procedure of price (tariffs) determination and use.

Free and regulated purchase prices are used for agricultural products. For livestock products - milk, cattle. Procurement prices are differentiated for milk by grade, for livestock by fatness category in slaughter weight.

State pricing regulation. Maximal sales prices are set for food products, maximal trade surcharges to sales prices or permissible maximal retail prices for socially important goods.

In Kazakhstan, State regulation of pricing of agricultural and food products is carried out through procurement operations and price interventions; protection of the domestic market by using customs-tariff, non-tariff regulation methods.

In Russia, government procurement interventions are used in case of reduction of prices for agricultural products sales below the minimal estimated prices by purchasing, including at exchange trades of agricultural producers, conducting collateral transactions.

The terms of public procurements in Belarus and Kazakhstan have a permanent nature, in Russia - only in case of price decline.

Thus, State regulation allows to influence prices in the EAEU countries on the basis of legislative, administrative and budgetary- financial measures aimed at stable functioning of commodity markets.

Conclusion.

1. For the EAEU countries, it is proposed to use a unified methodical approach to income generation as a result of 6% product sales (profits).

2. It is necessary to align the legislative base in each country, which will facilitate the creation of equal economic conditions for commodity producers.

3. In order to ensure food independence and security, it is necessary to create conjuncture prices for monitoring and forecasting food situation, stabilization and insurance funds, and agricultural commodity exchange.

4. One of the most important mechanisms of integration relations is the development of the coordinated consolidated forecasted balances of domestic markets.

5. It is necessary to develop a unified scheme of location and specialization of production of agricultural and food products, establishing interstate economic incentive mechanisms.

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М. И. Сигарев¹, Т. А. Таипов²

¹Қазақ АӨК экономикасы және ауылдық аумақтарды дамыту ҒЗИ, Алматы, Қазақстан,

²Алматы Экономика және статистика академиясы, Алматы, Қазақстан

АУЫЛ ШАРУАШЫЛЫҒЫ ӨНІМДЕРІНІҢ ӨНДІРІСІН ЕАЭО ЖАҒДАЙЫНДА МЕМЛЕКЕТТІК ҚАРЖЫЛЫҚ ҚОЛДАУ

Аннотация. Ауыл шаруашылығы елді азық-түлікпен және өнеркәсіпті - шикізатпен қамтамасыз етеді. Экономиканың әртүрлі секторларындағы агроөнеркәсіптік кешеннің табыстылығы өндірісті дамытуға, оның

материалдық-техникалық базасының деңгейін көтеруге ықпал етеді. Алайда, өндірістің маусымдық сипаты, табиғи-климаттық жағдайлардан жоғары тәуелділігі, тұрақты табыстар алудағы тәуекелдерінің болуы, өндіріс пен өнім алу арасындағы уақыт аралығындағы елеулі айырмашылықтар өнеркәсіптің бәсекеге қабілеттілігін төмендетеді. Бұл әртүрлі экономикалық және қаржылық механизмдерді қамтитын мемлекеттік қаржылық қолдауды талап етеді. Мақалада агроөнеркәсіптік кешенді субсидиялау модельдері, өзара байланысты басқару шаралары жүйесі ретінде әрекет ететіні, сондай-ақ мемлекеттік қолдау қорларын бөлудің әдістемелік тәсілдері ретінде қарастырылады. Қазақстанның агроөнеркәсіптік кешенін және ЕАЭО басқа серіктес елдерін мемлекеттік қолдау модельдерін реформалау механизмдері көрсетілген.

Түйін сөздер: агроөнеркәсіптік кешен, аграрлық саясат, мемлекеттік қолдау, азық-түлік қауіпсіздігі, Еуразиялық экономикалық одақ, материалды-техникалық база, табыстылық, субсидиялау моделдері.

М. И. Сигарев¹, Т. А. Таипов²

¹Казахский НИИ экономики АПК и развития сельских территорий, Алматы, Казахстан,

²Алматинская академия экономики и статистики, Казахстан

ГОСУДАРСТВЕННАЯ ФИНАНСОВАЯ ПОДДЕРЖКА ПРОИЗВОДСТВА СЕЛЬСКОХОЗЯЙСТВЕННОЙ ПРОДУКЦИИ В УСЛОВИЯХ ЕАЭС

Аннотация. Сельское хозяйство обеспечивает страну продуктами питания, а промышленность – сырьем. Доходность АПК в различных отраслях экономики способствует развитию производства, повышению уровня его материально-технической базы. Однако сезонный характер производства, высокая зависимость от природно-климатических условий, наличие рисков в получении стабильных доходов, значительный разрыв во времени между производством и получением продукции снижает конкурентоспособность отрасли. Это требует государственной финансовой поддержки, которая включает различные экономические и финансовые механизмы. В статье рассмотрены модели субсидирования агропромышленного комплекса, действующие как система взаимосвязанных мер управления, а также методические подходы к распределению средств государственной поддержки. Показаны механизмы реформирования моделей господдержки агропромышленного комплекса Казахстана и других стран-партнеров ЕАЭС.

Ключевые слова: агропромышленный комплекс, аграрная политика, государственная поддержка, продовольственная безопасность, Евразийский экономический союз, материально-техническая база, доходность, модели субсидирования.

Сведения об авторах:

Сигарев Михаил Иванович – доктор экономических наук, профессор, Казахский НИИ экономики АПК и развития сельских территорий.

Таипов Тимур Алчинович – и.о. профессора, к.э.н., доцент, Алматинская Академия Экономики и Статистики, e-mail: i.taipova@mail.ru

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