

**Methodological fundamental's of stabilization socially of economic
development
(The main aspects of economics
in countries of European and Asian Unions)**

The brief contents: *the expediency is rotined to execute prognostication's calculations and mining of parameters(indexes) of efficiency, being rest. on the objective tendencies of perfecting of the technological base. The necessity is justified(reasonable) to evaluate efficiency of activity by objective parameters(indexes) of manpower and conformity to optimum ratio between efficiency, accepted by the worker, of the activity and rate, built up by him,(it,) of updating(up-dating) of manufacturing capabilities(production facilities), he bears responsibility for which one before company. The methodical fundamentalists of the taxation, founded on the differentiated rates and tax for all kinds(views) of the capital are set up, with the purpose of maintenance of self-investment of the main(basic) branches and no-deficit of the budget. The computational example under the financial indications for 2002 for concrete firm is adduced. The proposals to the experts of countries of European Union with allowance for of estimations of the scientists and chiefs of countries of Commonwealth (UIG) are made.*

Keywords: *profitability of a Labour, conservation law (preservation) of a Labour, intellectualization of a Labour, law no-destroy of the intelligently - spiritual Labour, capital levy, objective costs of a Labour, Revolution of Efficiency, NOOSPHERA, «management -staff», Roman Club, « Boundaries of Growth », « New Boundaries of Growth », group of a Clarke, « a Factor Four»*

The scientific researches in the field of the economic analysis micro and macroeconomic equilibrium for last decades have put forward in the Winners of the

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Nobel premiums on economics any more supporters of the Keynes 's and New-Keynes's theories and at all monetarists, and psychologists - Daniel Kahneman from Princeton (USA) and Jerusalem (Israel) of universities and Vernon L. Smith from university George Mason (USA), which one could put laboratory psychological researches (experiments) in such a manner that they become the tool of the empirical analysis in economics, specially at research of alternate market mechanisms. Still more recently Winner of the Nobel premium on economics George Stigler on rebuke; that from all social sciences the Nobel premiums exist(breathe) only for the economists - responded: « For all remaining there is a premium under the literature ».

Twelve years and representative of experimental economics (recognizing without delay have passed as avocation) Vernon L. Smith receives highest, existing for the scientist, level of the recognition of the pioneer minings. Actually by us are watched really грандиозные of a change, which one have taken place in realization of legitimacies of development of technosphere and its fundamental connection with NOOSPHERA. And it is reached was on paths of actual experiment, which one were conducted during decades in carrying on university centers.

It is necessary to us today to address to the main(basic) activities Kahneman and Tversky (Kahneman D. And Tversky A. Prospect Theory: an Analysis of Desision under Risk. - Econometrica, 1979, vol.47, p.263-291; Tversky A., Kahneman D. Judgment of and by representativeness. In: D. Kahneman, P.Slovic, A.Tversky (eds.). Judgment under Uncertainty: Heursitis and Biases. New York: Cambridge university press, 1982; Tversky A., Slovic P., Kahneman D., The Causes of Preference Reversal. - American Economic Review, 1990, vol.80, No 1, p/204-217; and other) once again critically to evaluate stored professional luggage of the main(basic) economic and social and economic doctrines.

It seemed all regularly – the Kondratjef's waves have mastered through on the worlds - economicises of the developed and developing states and its raise today on a ridge of last wave all technological power reached intelligently - spiritual by elite, with the purpose of optimization of development and usage of human resources(safe lifes).

From here and idea about the introduction in « era of an able-bodied way of life» with attempt of the substantiation in some cases of hypertrophied concern to own health by lengthy waves of a conjuncture (by Kondratjef's lengthy waves). To these ideas is not alien also of modern Germanium, where speak about followers of the apologists of the medicine-hygienic doctrines, as about receivers of traditions of Roman Club. However, the actual situation is more difficult(more complex). And though the experts, which have understood scientific justification «medous'ss» « of Boundaries of Growth(increase) » (1972) and « of New Boundaries of Growth(increase) » (1992), have evaluated a national wealth on a beginning XX1 of century so, that the role of intellectual(intelligent) resources(safe lifes) becomes practically absolute, it is impossible in all to agree with them. They result following ratio as a whole on a world(global) national wealth:

- 64 % the human capital;
- 16 % the physical (material) capital;
- 20 % the natural capital.

The scientists of humanity sciences, counting itself, apparently, most progressive body of intellectual(intelligent) elite, like, can celebrate victory above technical-men, since even the representatives of administrative thought amicably state our signing on epoch of «staff-management» (Schokin, G.V. Organization and psychology of control of staff., Kiev, 2002; Schokin, G.V. A social theory and personnel policy., Kiev, 2000).

It is accepted to consider(count), that the theoretical designs form that them used of practice. You see the sociology (science about existing legitimacies in public development) is and is of socialism, outgoing from conceptual positions of Peter Lavrovich Lavrov (1869). Therefore most simple and predictable's response on « total intellectualization » is solid «offered university» of a higher school, specially, in no-development countries.

However, the actual economics appears, fortunately, is much more difficult(more complex) than scrambling for prevalence between «technical men» and «staff-managemet-men». Therefore the steps of “poor-reformators” into the exigences from the extreme primitive forms(shapes) of monetary to the university's «all-education» has not anything general(common) with the modern forms of management on the basis of realization not only social - psychologic, but also ethnic-social legitimacies (Schokin, G.V. A social theory and personnel policy., Kiev, 2000; Vasiljev, A.V. Theoretical and methodological fundamentals of the concept of transformation(conversion) and preservation of a Labour, as a development of naturally - conformities to the laws of history (accumulator cell of essays under the social and economic theory)., Mariupol, 1998).

All executed(made) by the economists of the Mariupol's objective - labour academic school of researches under orders of the All-Union ministries, to the academic programs and economic agreements with firms and organizations of Ukraine, and it more than 40 SRW, display, that the basis(fundamentals) in comprehension of complexity of a modern rule(situation,position) are all the same scientific - justify forecasts of technological development. Nitrous analysis about modern and already of used technologies XX1 of century have given in the monography « a Factor Four» of Ernst Ulrich von Weishaher, Amory B. Lovins, L.Hunter Lobins, which they addressed to Roman Club. And we think it is right. You see they managed by the activity to confirm all main(basic) ideas « of a Board(shield) of the Earth » (World Congress in Rio de Janeiro, 1992) and to show a capability of increase of efficiency of modern technologies as a minimum twice. Really, the most forward technological solutions in the majority are directed(directional) on conditioning for development of human resources(safe lifes) with maximum by an effective utilization of natural resource base. So, for example, in

the report of the Honorary President of Roman Club Alexander Kinga and General Secretary Bretranda Schneidera « the First Global Revolution » (the world Congress in Rio de Janeiro, 1992) is resulted the information, striking the reader, about basic exotic for the usual experts the technological solutions, which one were executed by the doctor Wes Jackson from Institute of the Earth of Staff of Kansas (USA). He with generated(set up) scientific collective, by acquiring the Vaviliv's concept of the perennial nature grain, has taken a lesson from the Nature American Prerys on preservation of the usual ecosystem with perennial plants. The experiments have shown, that cultivation of several kinds(views) grain, so-called: "concoction", does not influence negatively quality of received bread, but most positive image influences preservation of composite frame of soils and variety of micro-organisms (!). It also implements, because one plant «conveys» nitrogen from air in soil, other plant «makes» herbicides not parasitic for one of ambient plants, and third - counteracts attacks of the botflies and other hexapods. Certainly, such field itself «saves» itself without chemicals, which introduced at single-crop agriculture, and does not require(demand) fertilizings. By connecting these minings with the technology, realized in Californium, of a capillary intake of water to the radicals of grown cultures (Indians of America applied it even before arrival of the Europeans), countries not only will begin substantially to execute(design) « a security Protocol Biological about preservation of Variety of Kinds(views) » (Third World(global) Network(grid), 1995), but also will liberate considerable human resources from a captivity of the simple technologies which have low intellectualization of a Labour. The similar liberation of energy of human resources(safe lifes) will be watched at usage by world community of the technological solutions of the Scandinavian countries for reduction energy-using. So in Denmark the power consumption in a housekeeping was reduced since 1995 by 1998 from 3200 kw / years up to 825 kw / years. It also is reached at the expense of tight of innovational activity practically on each kind(view) of the domestic equipment. It and refrigeration cabinets (from 350 kw / years up to 90 kw / years), and freezing rooms (from 500 kw / years up to 100 kw / years), and washing machines (from 500 kw / years up to 165-35 kw / years), and drying machines (from 440 kw / years up to 180-100 kw / years), and electrical galleys (from 700 kw / years up to 400-280 kw / years), and pump of heat (from 400 kw / years up to 50 kw / years), and vent systems (reduction of a power consumption on 90 %) and all other systems (reduction up to 50 %). Therefore under the forecasts in the Scandinavian countries in 2030 the power consumption will not increase.

Whether it not the impressive example of importance of the forecasts technological innovations and their determining value?!

But the statement only of such aspects of accelerated intellectualization of a Labour for us would be too narrow and artificially unilateral. The person thinks not only above that « as in two liters of water have been washed all wardrobe », but also above global, principled features by him of the understanding UNIVERSE. Therefore

group of English scientific Clarke has developed the forecast of expected large discoveries in a world till 2100 on decades (Kadachigov V.I., 2001):

- 2010 - Control of a weather. The telesonsornalety devices.
- 2020 - Control a heredity. Nuclear cataclysms. Robots.
- 2030 - Mining of mineral resources in space.
- 2040 - Transformation of units. Reasonable animal.
- 2050 - Control of a gravitation.
- 2060 - Bending of time and space.
- 2070 - Sublight speeds. Control of a climate.
- 2080 - Machine reason superior human.
- 2090 - World(global) brain. Teleportation of a substance. Immortality.
- 2100 – Astro-engine of the engineering.

If to take into account, that the previous forecast of a Clarke was justified on 70%, it is possible only to be proud of perspectives, expected by all of us, (explicitly see. Kadachigov V.I. About a parentage of the Universe, person and about a place of the person in the Universe., Taganrog, 2001). However, the forecasts, that are expected on 1990r. « Of a fusion energy and cybernetic organisms », as well as that on 2000 is possible «the artificial reason and deboosting of time », have not come true yet. And it speaks not so much that discrepancy(inaccuracy) of the forecasts of group of a Clarke, how much about the rate of pragmatological knowledge of a reality was obviously slowed.

Though the step in the FUTURE have made in George Bush in the Reference to a Nation, where the problem of transition to energy-economy and ecological pure (not petrol) automobile was put. It is the global initiative superior on the consequences of the orders the pipeline of Ford. Its still should be to be evaluated and interpret.

And from here we receive one more argument for the benefit of necessity sharply to improve the quality controls of human resources(safe lifes), that is possible only on paths of search of the new approaches to the solution eternal for the economists of a problem - maintenance of fair payment of substantially carried out labour costs, according to our reckoning. So uniquely with attempt of the general-methodological substantiation the given problem, probably, did not put yet. And for most important - novelty of the approach we search not in psychology, as it did(made) still James Mill (1820) and Hugo Munsterberg (1910), and in returning to fundamental principles - in returning to optimum ratio between efficiency, accepted by the worker, of the activity and rate, built up by him,(it,) of updating(up-dating) of manufacturing capabilities(production facilities), for which one he bears responsibility before sociaty. All charges in our address - in more refined psychology - do not maintain critics. Because in the beginning XIX of century Russian subjective social - psychological school has come to, apparently, unfavorable for technology-men to a conclusion, that « all world psychics ». In what this extreme which has entailed transition from control by things to control critically by the clever persons (Struve,

1920) has resulted, we well know. So, that introvertation's an extreme of opinions the domestic scientific thought already has gone through.

Therefore, the attempts of creation « of psychologic personal cells » will be identical to those or diverse methods of control of staff for each « of object of control», as alternatives to rising complexity of the registration of actual manpowers, substitution of biotic realities hypertrophied « psychology » in all and everywhere («all world psychics »). And the consequences for company will be more negative, than « epoch of stagnation » with prior wars, since in the stopping-offering mode can work the controlling frames, but not creating frames, and furthermore creatively creating frames. And main - the person losing touch with biotic realities is capable to reconstruct only nightmare own feeling world.

World to move forward can only substantially learning, generated(set up) and created NOOSPHERA, as it was made by(with) the scientists - experimenters Daniel Kahneman and Vernon L. Smith. And essence not that they the psychologists on derivation, and that they were repelled from of real economic realities. Just, it and we aim to execute(come true) in the approaches to the analysis of an economic efficiency.

The transition of the majority of countries of world community to non controllable(uncontrolled) market relationships had have the results which are created by the conditions of lacks of control and capabilities of development of shadow industrial and market frames. It is possible because we have not the objective social - true of methodological works, which have founded on optimum estimated parameters(indexes). That specially acutely is felt in countries with developing economics.

It is explained by that in developed countries of Europe, Asia and America rather considerable proportion of production assets is a private property and taxes for the incomes of the natural persons and on the real estate of any pattern of ownership are differentiated. The profit taxes in separate countries also are differentiated and reach 60 % and more, depending on a profit level.

At the same time in developing countries there are not realized models of behavior as for the businessmen and chiefs of a mean link, and for a maximum management(manual). The modern models of behavior must have distinguished deeply by acquired base knowledge in a sector of the economy and management. By a methodical rod of preparation and retraining of staff(frames) in the field of applied economics, we consider(count), should be of simple and reliable regularity and parameters(indexes).

By the scientists of the Azov Department of Academy of economic sciences and enterprise activity under a scientific management(manual) Dr. Econ. Sciences and the commerce, academicians New York Academy of Sciences and AES&E, are formulated:

- The Law Preservation Labour and Law NON-Destroy of Spiritual - intellectual(intelligent) Labour;
- The main(basic) regularity of intellectualization of a Labour and Society;

The objective and universal criterion - profitability of a living labour is entered into a scientific, industrial and analytical practice, which one allows to evaluate a social significance of the operational systems of the taxation, the pricing and are provided with a capability of objective price control without application of the antitrust laws.

Besides the methodological fundamentals of planning (glide) of economical activities are developed, which one will supply (ensure) a fast output (exit) weakly of developed countries from system crisis, at the expense of creation and usage of own investment fund.

The analysis of post-war development of countries with miscellaneous rate of decay of a national economy testifies, that the there was below parameter (index) of profitability of a living labour, the more successful national economy was restored and the more stable economic situation in the subsequent periods.

It is explained by that the low level of profitability of a living labour, testifies to enough high level of the wages fund (of rather considerable source of the budget of the state or locale).

Parameters (indexes) of profitability of a living labour in 7-th countries of East and West are adduced below. The input information is borrowed from books of Wasiliy Leontjef and statistical year-books of USSR and Ukraine.

The reduced results at values of a parameter (index) of profitability of a living labour, testify, that the below yield rate of profitability of a living labour, the more effective happened recovery of a national economy and the more stable social and economic conditions (situation) in country. Even in Ancient Egypt the yield rate of profitability of a living labour was at a level 18-25 %. At the same time before the beginning of the First world (global) War the yield rate of profitability of a living labour in an industry of Russia in 1911 have made 102, 5 %.

The revolutionary changes which have occurred in countries of former socialist camp, have resulted to Great slump in production and intensive depreciation of the main (basic) production assets, with the purpose of acceleration of privatization. The artificial depreciation of the main (basic) production assets has resulted in a decrease of a level of the own investment, the basis (fundamentals) which one is made by (with) the depreciation charges.

Table 1

Parameters (indexes) of profitability of profitability of a living labour (attitude (relation) of the profit to the sum of the installment on social security and private income of the citizens of the state) in USA, England, Francium, Germanium, Japan, USSR and Ukraine, %

Years	USA	England	Francium	Germany	Japan	USSR	Ukraine
1929	11,0						

1933	19,3							
1940	14,4					19,8		
1942	9,1							
1950	10,4	21,2	7,9	7,0				
1952	10,9				9,6			
1957	10,0	17,9	7,7	8,3	12,8			
1960	10,2					30,0		32,4
1968	10,5	22,8	7,5	4,9	16,3			
1970	10,5					47,1		47,6
1973	9,9	35,0	10,1	2,9	17,9			
1980	9,1					38,1		52,5
1985	9,3					46,8		
1986	8,9					51,5		
1987	8,8					51,7		
1988	8,7					55,5		
1989						57,5		
1990						54,2		62,7
1995								70,9

The investment of development and technical requirement of production at the expense of the credits of banks or at the expense of usage of a part of the profit is economically illogical because of the high interest rates of banks and considerable profit taxes (specially in conditions of the differentiated tax rates).

Now practically all joint-stock industrial firms aim at minimization of the profit to reduce taxation by profit. In developed countries of Europe, America and some countries of Asia the budget of the states will be derived basically of taxes for the natural persons (55-65 %) and Only 35-45 % taxes for firms and organizations, thus tax on the profit makes only 5-15 % of the budget.

The data on a level of surtax in the budget of the states and in the budget of the tax bearers are adduced below.

Country	1950		1957		1968		1973	
	Share of surtax in the budget, %	Surtax in % to the income	Share of surtax in the budget, %	Surtax in % to the income	Share of surtax in the budget, %	Surtax in % to the income	Share of surtax in the budget, %	Surtax in % to the income
USA	39,2	11,6	48,6	15,6	54,0	19,8	55,6	20,2
England	34,9	13,9	35,4	13,3	41,9	18,8	45,6	19,7
Francium	39,8	15,6	41,9	16,6	51,1	21,8	52,1	19,0
Germany	43,7	16,4	42,7	18,0	50,8	21,7	58,9	27,3

Japan	28,6	8,3	27,2	7,1	35,8	10,1	40,1	11,9
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In former Soviet Union and CES (Central Europe) taxes for the natural persons made and make now only 8-9 % of budget receipts(entries), and the depreciated privatized funds (assets) in most cases are not taxed with taxes.

Attempts to fill up the budget at the expense of sale of a national wealth by the way of firms, land and wood positive even of lumps outcomes practically do not give.

Naturally, that at a yield rate of a profitability of a living labour is from above 25 % derivation of the budget of the state at the expense of equal receipts(entries) from the taxation of the natural persons and from payments of firms and organizations practically is impracticable, since the incomes of the natural persons are rather minute.

Hopes for that if to reduce the tax rate by the high incomes (as it was made by Russia), the receipts(entry) in the budget will increase are rather prosy. The receipts(entry) in the budget at the expense of surtax, after introduction 13-th of the interest rate have changed rather insignificantly, and only introduction, not rather successful real estate tax, has supplied(ensured) some updating(replenishment) of the budget.

Depreciation, happening as a result of privatization, of main(basic) Production assets and accordingly decrease of volumes The depreciation charges, main(basic) source of reproduction, results to position that the requirement of an industry without the foreign investments (rather large sizes), practically is impracticable. Besides absence of the law about the capital levy (in some countries tax on The real estate) results in a considerable decrease of budget receipts(entries). And, therefore, to a decrease of means for financing of science, derivation, health services, culture and other vitally - indispensable of branches of a national economy.

We, majority of the members of scientific Advice of Institute of Economical and Socio-cultural researches are solidly convinced, that only introduction of the differentiated tax rates of surtax, capital levy (real estate) with observance(holding) of the requirements of a Law of Preservation Labour will supply(ensure) derivation of the objective optimum budgets in all states, irrespective of their political and social orientation.

Naturally, that the unity of a methodology of financial and economic activity will allow more productively to operate to economic unions, to create general(common) for all states currency, step-by-step passing on a non-cash calculations.

By analyzing the reports, introduced on a third, fourth and fifth international scientific conferences « Problems of economic integration of Ukraine in European Union » (Yalta - Foros, 1998-2001), we execute(made) the analysis, outgoing from an estimated parameter(index) of profitability of a living labour, for minimization of

quantity of taxes and creation social - true of contribution of all groups of the population to derivation of the sufficient budget of locales and state as a whole, capable to supply(ensure) intelligently - cultural development of company.

The main(basic) taxable articles should become:

1. Fixed capital directly participating in production of the goods and services, including the cost of ground and other natural resources at a rate of, not superior of bank percent (at normal economic development the optimum tax should make 10-12 % of the cost of the capital).

2. Working capital (calculated and unexpended amortization(shock-absorption); material inputs; the consumptions on payment of services of indirect organizations, including transportation cost&; payment for executed(made) repairs referred to the cost price at a rate of 5 % from a general(common) initial book value of a fixed capital; a fixed capital of agroindustrial sector at a rate of 50 % from paid bank percent to the investors (the optimum tax should make 5-6 % of the cost of a working capital).

3. Other capital (represented(credited) in the loans to natural and legal faces; fixed under percents in banks, pension and insurance funds; stored in safes on a ratable value of insurers; located by the way of deposit; the shares and other valuable papers) at a rate of 50 % from paid bank of percent to the investors.

4. The capital by the way habitation домостроений, givings, barns, garden sites(segments), is not dependent(depended) on the location and not used with the purpose of obtaining the income:

- Cost up to 50 thousand гривен - 0,1 % annually;
- Cost of 50-100 thousand гривен - 0,15 % annually;
- Cost of 100-200 thousand гривен - 0,2 % annually;
- Cost of 200-500 thousand гривен - 0,25 % annually;
- Cost of 500-1000 thousand гривен - 0,3 % annually;
- Cost of 1000-5000 thousand гривен - 0,4 % annually;
- By the cost it is from above 5 million. Гривен - 0,5 % annually.

5. Private incomes of the citizens. Tax differentiated. The tax rate should not exceed 50 % of the income.

6. Charge of firms on the salary in social funds.

7. On profit of firms, organizations, trade, intermediary, insurance, financial, law firms, and also banks. The tax should be differentiated, thus the tax rate should be determined depending on a yield rate of profitability of a living labour, because the profit forms only by living labour. Tax rate approximately should be at:

- At profitability of a transactions - up to 10 % the tax is not levied;
- At profitability of a transactions it is from above 10 % the tax rate should be differentiated (marginal level of the tax rate should not exceed 65 %).

Naturally offered optimum tax index and launching profitability of a living labour are values computational for each of locales, depending on a degree technical, socio-cultural, welfare and economic level of development.

 In total without surtax - 326,3 thousand grn.

For a capability of objective reference of costs under the items of expenses the cost of repairs, cost of materials and spares indispensable for fulfillment of repairs is certain(determined) and the optimum labour input is certain(determined). Besides, the depreciation charges at the rate of a full first cost of a fixed capital were certain(determined). The outcomes of calculations are shown in the Table.

The data under the cost of amortization(shock-absorption), specific consumption of materials and labour input of repairs of a fixed capital in 2002

Group of funds	Primary book value, thousand grn	Norm(stand.) of amortization (shock-absorption), %	Sum amorti. Deductions, thousand grn.	Quantity of repairs		Labour Cost, men/hour	Cost, thousand grn	
				Cur - rent	Capi -tal		Mater. & Stock's Parts	Repair s
The first group	249,6	5	12,48	6	--	1300	12,5	20,8
The second group	388,0	25	97,00	42	5	9800	59,5	100,2
The third group	228,5	15	34,27	10	3	4350	26,0	43,0
In total	866,1		143,75	58	8	15450	98,0	164,0

Using earlier executed(made) methodological minings, we shall make calculations, after which one the frame of the cost price will look like the following:

The material consumptions - 413, 0 thousand grn.
 The consumptions on the wage - 453, 5 thousand grn.
 Charges in social funds - 172, 6 thousand grn.
 The depreciation charges - 143,75 thousand grn.

The other expence	- 331,1 thousand grn.
The consumptions on repairs	- 43,35 thousand grn.
Taxes:	
- On a fixed capital	- 86,61 thousand grn.
- On circulating assets (materials, The consumptions on operating repairs and Miscellaneous costs)	- 39,37 thousand grn.

Total cost price	1683,28 thousand grn.

Therefore profit will make: $1830 - 1683,28 = 146,82$ thousand grn.

The profitability of a transactions will make: $146,82 : (413,0 + 172,6) = 0,25$
or 25 %

The profit tax at 20 % the standard will make: $146,82 * 0,20 = 29,36$ тыс.grn.

The total sum of taxes to the state will make:
 $86,61 + 39,37 + 29,36 = 155,37$ thousand grn.

As is visible from reduced calculations (data of substantially existing organization), given legal person creates development fund at a rate of:
 $143,75 + (146,82 - 29,36) * 0,5 = 202,48$ thousand grn.

It is important to mark, that after fulfillment of all repairs (capital and current) on acquisition of new funds remain:
 $202,48 + 43,35 - 164 = 81,83$ thousand grn.

At the same time at the system, operational today in Ukraine, of the taxation the development fund will make only:
 $53,8 + 406 * 0,35 = 195,9$ thousand grn.

And after fulfillment of all repairs (capital and current) on acquisition of new funds remain only:
 $195,9 - 164 = 31,9$ thousand grn.

If to take into account, as the state should receive on twenty one thousand and four hundred grn. more tax (including 17,7 thousand grn. Tax for ground; 86,6 thousand grn. tax for a fixed capital; 39,37 thousand grn. Tax for a working capital; 1,2 thousand grn. municipal tax; 0,4 thousand grn. ecological tax), expediency to use our minings is obvious. Besides there is a capability to attract follow-up 7 (seven) workers for implementation of repairs of a fixed capital.

We have not received parameters(indexes) of efficiency, which one would differ by serial distinctions(differences) (in practice at usage of good methods of activity and inducing other and can not), that should convince the experts of expediency to use our proposals. Are convinced, that in actual economics the considerable place should be given to derivation of considerable internal investment funds. Therefore calculated parameters(indexes) of increase of efficiency cost of costs of modernization of a system of the taxation and creation of perfect normative base (look 18; 19).

We consider(count), that the acceptance of our proposals, affirmed calculations of scheduled tax receipts(entries) and appropriate control, will allow:

- Is probable, during a half-fervor to result economics in stable state and to stop talks about of the sufficient budget;
- Will create obstacles to a groundless rise in prices, as the uprooting of the price will result in to growth(increase) of the profit tax or growth(increase) of the salary, and consequently and to growth(increase) of surtax and charges in social funds;
- Will reduce a growth of unemployment sharply.

By the way, in opinion of the Treasury of Republic of Kazakhstan « ... Problematic problems lifted by you (by us compl.), qualify in a circle of problems of process of formation of Unified economic space. ... » (Guideline for № DDK-1-1/12055 from 2.10.2002), that pursuant to guidelines of a theopetic -methodological seminar of MEMORY of the academician AES Ukraine V.V.Finagin « Azov Locale - on fracture of technologies » (Mariupol, 27.02.2003) will allow to render positive effect on:

- Effective operation of a general(common) (internal) commodity market and services, capital and transactions;
- Conditioning stable development of structural modification of economics of the PARTIES in concerns of a rise in living standards of their population;
- Realization matched tax, денежно - credit, currency - financial, customs and tariff policy;
- Development unified transport, power and intelligence systems;
- Creation of a general(common) system of measures of state support of development of priority branches of economics, industrial and scientifically - technological cooperation.

It is important to underline, that these guidelines were considered in the Chairman of the High Council of Ukraine V.M.Litvin, and the Chairman of Committee of foreign business High Council of Ukraine S.Stashevski has marked, that they « ... Are directed(directional) ... On development of economics and rise in living standards of the population of Ukraine » (Kiev, 14.05.2003).

Countries, members of European Union are more and more convinced of necessity of the unified methodological approach to the taxation, pricing and other economic criteria.

Naturally, the scientific economists of developed countries early or a little bit later realize a significance of an Intellectual(intelligent) objective - labour direction in fundamental economic science, the development began which one in PriAzov (TANAIS Reg.).

The realization of existence and objectivity of operation of law of Preservation Law will not call difficulties at creation effective socially of fair systems of the taxation and pricing, as it is not required padding (to existing) calculation-account parameters(indexes).

The formation of regional economics and systems of the taxation, and also derivation of the state and regional budgets can not happen without mining the reference standards of the main(basic) articles of production costs (labour and material consumptions on repairs of funds etc.).

Following stage(phase) of perfecting of economics of the states and locales is the gradual installment transfer(translation) of all budget organizations on full cost accounting. For implementation of this stage(phase) it is necessary ground of analysis of activity of budget organizations of different countries and locales to define(determine) of objective regularity in an estimation of labour input of different kinds of an intellectual(intelligent) transactions.

We consider(count) expedient to include in the programs of research works executed(designed) by research divisions(subdivisions) of the state and separate locales usage of rules of a modern methodology: the Law of Preservation Labour; the law of NON-Destroy of spiritually - intellectual Labour in social groups and ethnic-social layers; the theory of ethnic-social stratification of superethnic systems; new comprehension of a category of a LABOUR and CAPITAL. It will allow to develop normative base, appropriate to modern realities, for budget's generatrix branches of the state and to perform the legal acts for implementation of actual steps on overcoming system crisis at a regional level.

The scientific members of scientific Advice of the Azov Department of AES&E and scientific Advice of Institute of Economical and Socio-cultural researches are off-the shelf to share in fulfillment of the regional programs.

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