

Uticaj subvencionisanja javnih preduzeća na budžet Republike Srbije

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Apstrakt – U radu će biti objašnjeno šta su javne finansije, šta one predstavljaju i kako se upravlja javnim finansijama. Potom ćemo se baviti pojmom, odlikama, načelima, funkcijom i upravljanjem budžeta. Ukratko će biti objašnjena obaveza donošenja fiskalne strategije. Analitički će biti predstavljena kompozicija budžeta, tj. javnih prihoda i primanja i javnih rashoda i izdataka. Bitno za budžet je način obezbeđenja finansijskih sredstava i raspodela za izvršavanje javnih funkcija. Neminovan proces svih bivših socijalističkih zemalja predstavlja privatizacija javnih preduzeća. Bitno je šta je postignuto privatizacijom, odnosno šta to nije urađeno. Težište će biti na analizi efekata državnih subvencija, tj. koliko su pomogle oporavku "preduzeća u restruktuiranju". Da li su tzv. "preduzeća u restruktuiranju" balast budžeta Republike Srbije i koliko su iznosile subvencije? Uz primenu parametara koji su okarakterisali stanje javnih finansija Republike Srbije, biće urađena i analiza efekata po budžet Republike Srbije na pretpostavku da su prvo "preduzeća u restruktuiranju" privatizovana, a da je privatizacija preduzeća kao što su cementare ili pivare izvršena nakon uloženi subvencija.

Ključne reči – budžet, javne finansije, privatizacija i subvencija.

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Impact of subsidizing public companies on the budget of The Republic of Serbia

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Abstract – This paper will explain public finances, what they represent and how to manage public finances. Then we will deal with the concept, characteristics, principles, function and management of the budget. Shortly will be explained obligation to adopt a fiscal strategy. Analytical approach will be used to present the composition of the budget, ie. public revenue and public expenditure and income and expenses. Essential for the budget is a way of providing financial resources and the distribution of the exercise of public functions. The unavoidable process of the former socialist countries is the privatization of public enterprises. What matters is what has been achieved through privatization, or what has not been done. The focus will be on analyzing the effects of government subsidies, ie. how much they contributed to the recovery "enterprises in the restructuring". Are the so-called "enterprises in restructuring" ballast of the budget of Republic of Serbia and how much subsidies amounted? With the application of the parameters that characterize the state of the public finances of the Republic of Serbia, will be done and the analysis of the effects on the budget of the Republic of Serbia on the assumption that "enterprises in restructuring" first are privatized, and that the privatization of enterprises such as cement factory or brewery are made after the investment subsidies.

Keywords – budget, public finance, privatization and subsidies.

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