

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

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CONCEPTUAL BASIS OF MECHANISM OF ENSURING BUDGET SECURITY**КОНЦЕПТУАЛЬНІ ЗАСАДИ МЕХАНІЗМУ ЗАБЕЗПЕЧЕННЯ БЮДЖЕТНОЇ БЕЗПЕКИ**

Urgency of the research. Modern conditions of social-economic development cause the strengthening the scientific researches in the sphere of economic security of the state.

Target setting. The problems of further ways to develop the mechanism of ensuring budget security are remained unsolved. This fact causes the necessity to carry out the researches in this sphere.

Actual scientific researches and issues analysis. Various problem points concerning economic security of the state can be found in works of foreign and domestic researchers: O. Vlasjuk, V. Margasova, V. Senchagov, and others.

Uninvestigated parts of general matters defining. But despite the researchers' attention to budget problems and economic security of the state, the problems in the development of the mechanism of ensuring budget security need to be investigated.

The research objective. The main aim of the article is to extend the basis of creating the mechanism to ensure budget security.

The statement of basic materials. The technical approach to the creation of mechanism of ensuring budget security based on its three-level organizational and economic support; the aims of its creation are defined: to achieve the state of the protection, and development conditions of the system in function, as well as to minimize its real dangers. It is based that ensuring budget security is a set of measures of state government authorities and local government administrations for implementing the budget process that is realized by the system of financial institutes according to legislative acts and established principle. The author's definition of mechanism of ensuring budget security is given.

Conclusions. The set of constituent parts of mechanism of ensuring budget security is defined. It consists of the totality of organizational and economic measures, ways and methods of protection of budget system from dangers that appear under the influence of internal and external factors of destabilization.

Keywords: budget security; economic security; budget system; mechanism of ensuring budget security.

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Target setting. Modern conditions of social-economic development cause the strengthening the scientific researches in the sphere of economic security of the state. In this case, the processes of

Актуальність теми дослідження. В сучасних умовах соціально-економічного розвитку виникає необхідність посилення наукових досліджень в сфері економічної безпеки держави.

Постановка проблеми. Питання щодо подальших шляхів розвитку механізму забезпечення бюджетної безпеки все ще залишаються далекими від розв'язання, що актуалізує потребу подальших досліджень у цій сфері.

Аналіз останніх досліджень і публікацій. Питання, що стосуються економічної безпеки держави висвітлені у працях таких дослідників як О. Власюк, В. Маргасова, В. Сенчагов.

Виділення недосліджених частин загальної проблеми. Незважаючи на увагу науковців до проблем бюджету та економічної безпеки держави, питання розвитку механізму забезпечення бюджетної безпеки потребує подальших досліджень.

Постановка завдання. Метою статті є поглиблення теоретико-методичних засад формування механізму забезпечення бюджетної безпеки.

Викладення основного матеріалу. В статті запропоновано методичний підхід до формування механізму забезпечення бюджетної безпеки на основі трьохрівневої його організаційно-економічної основи; визначено цілі його формування – досягнення стану захищеності, умов розвитку функціонуючої системи і мінімізації її фактичних загроз. Обґрунтовано, що забезпечення бюджетної безпеки є комплексом заходів державних органів влади та органів місцевого самоврядування щодо виконання бюджетного процесу, що реалізуються системою фінансових інститутів, у відповідності з нормативними актами і за встановленими принципами. Дано авторське визначення механізму забезпечення бюджетної безпеки.

Висновки. Визначено комплекс складових механізму забезпечення бюджетної безпеки, який складається з сукупності організаційно-економічних засобів, способів і методів захисту бюджетної системи від загроз що виникають під впливом внутрішніх і зовнішніх чинників дестабілізації.

Ключові слова: бюджетна безпека; економічна безпека; бюджетна система; механізм забезпечення бюджетної безпеки.

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guaranteeing the budget security are of great importance, as its ensuring is the key condition of economic stability in the state. Transformational processes in the budget sphere become the top-priority in the conditions of decentralization, and it causes the necessity to create the particular mechanisms of government regulation for overcoming the influence of negative factors and ensuring the economic security of the state.

Actual scientific researches and issues analysis. Various problem points concerning economic security of the state can be found in works of foreign and domestic researchers: O. Vlasiuk [1], V. Margasova [2], V. Senchagov [3], and others.

The scientific literature explains problems of state finances investigated by foreign researchers J. Buchanan [4], R. Musgrave [5], and others. American economist R. Musgrave [5] explains the state budget as one of the most effective ways to solve economic problems, to reach economic stability, and it is the important instrument of economy and economic planning. State finances, as J. Buchanan [4] says, are to help a long-lasting development and prosperity. Domestic researchers I. Lunina [6], K. Pavliuk [7], and others draw much attention to problems to form interbudget relations. The works of these scientists play an important role in studying budget system.

Uninvestigated parts of general matters defining. But despite the sufficient level of grounded proposals for the development of state finances, budget system, and economic security of the state the problems of further ways to develop the mechanism of ensuring budget security are remained unsolved. This fact causes the necessity to carry out the researches in this sphere.

The research objective. The main aim of the article is to extend the basis of creating the mechanism to ensure budget security.

The statement of basic materials. The central link of the research in budget security is the system of its ensuring. The important aspect is the estimation of its structure and functioning. Let's analyze several indicators of budget security in Ukraine (Tab. 1).

Table 1

Several indicators of budget security in Ukraine

Indicators of budget security	Allowed threshold limit	Real indices			
		2013	2014	2015	2016
The level of GDP transfer through the settled budget, %	No more than 30%	30,43	29,10	32,94	32,84
State budget deficit in comparison with GDP, %	No more than 3%	4,45	4,98	2,28	2,94
The repayment of state budget deficit on account of foreign borrowing, %	No more than 30%	21,48	53,91	57,45	47,36
Volume of transfers from state budget, % in comparison with GDP	No more than 10%	7,96	8,34	8,79	8,20

**Source:* it was done on the data of Ministry of Finance of Ukraine [8]

As we can see (table 1) the level of GDP transfer through the settled budget in 2014 was below the level of allowed threshold limit – 29,1%, in 2015-2016 it exceeded this index and was 10% above. The index of state budget deficit exceeded allowed threshold limit in comparison with GDP in 2013-2014, but in 2015 it was reduced and then in 2016 it was 2,94%. The repayment of state budget deficit on account of foreign borrowing has been on the level of 47-57% for last three years and, it exceeds 30% allowed threshold limit.

The given data make us conclude that most of main indicators of budget security in Ukraine are on the level of allowed threshold limit or, even exceed them. It proves the low level of budget security in the country, and it causes the necessity to improve the organizational and economic mechanism of its ensuring.

The investigation of theoretical basis of the organizational and economic mechanism of ensuring budget security allows us to conclude that the budget system as 'the totality of the state budget and local budgets is formed with the help of economic relations, as well as state and administrative territorial systems, and is adjusted by legal regulations' [9], doesn't relate to the notion 'budget system'. In our opinion, a budget system – is not only the totality of state and local budgets, but also

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the system of financial institutes that realize budget power. Financial institutes are the subjects of budget system. The objects of budget system are budgets of all levels. Subjects control objects using normative legislation base and it defines their budget power. Budget power is realized by financial institutes and is implemented as the interaction, action and counteraction.

The availability of action and counteraction causes the necessity to create the mechanism, and it ensures the budget security. A misunderstanding of correlation between the role of financial organs (subjects of budget process) and the totality of state and local budgets (objects of budget process) influences the state of organizational and economic part of budget security that realizes its functions as for consolidated budget implementation.

However, insufficient understanding of the nature of institute that ensures budget security doesn't allow to form correctly and realize the mechanism of ensuring budget security. As this mechanism is not only the totality of economic key factors, legislative regulation and rules, but also the structure or the organization of experts that realize special technologies of budget implementation on account of incomes and expenses on all levels of budget system. Thus, we think that *ensuring budget security is a set of measures of government bodies and local government administration for implementing budget process. These measures are realized by the system of financial institutes and meet legislative acts and fixed principles.*

In this case, the legislation foundation must ensure not only economic standards of implementing state and local budgets (for instance, the volume of GDP, distribution of regulated taxes, the amount of money for appropriation of funds). The legislation foundation must ensure the inevitability and relation of responsibility for breaking the budget legislation.

The main element of general scheme of ensuring economic security of the state must be a mechanism that guarantees the reality of long and short-lasting national interests of the state. In this case, it is obligatory to strengthen the unity of the system of government in the solution of strategic tasks of social and economic development of the state, to create the authority for estimating the volume of domestic resources from the scientific point of view [3].

In the economic encyclopedia, the mechanism is defined as the system, the way that determines the order of definite type of activity [10, p. 335]. The other encyclopedia explains the mechanism as a complex of methods and means of influence on economic processes, their regulation [11, p. 223]. Such kind of the definition shows the conceptual nature of the mechanism for controlling social and economic processes.

The economic mechanism is also the instrument for controlling the system for the purpose of achieving the goals in creating the system and its functioning [12, p. 5], firstly – the system of economic security of the state.

Methods for controlling the creation and the development of such complex subjects of economic activity as financial institutes are based on abstract ideas about them. These ideas are about organizational-economic and financial systems in the sphere of public finance. And during the description of such basic systems researchers use the notions 'economic mechanism', 'organizational and economic mechanism', 'financial mechanism', 'market mechanism', and others.

The organizational and economic system is defined as a complicated interdependent totality of elements – organizationally, economically, and sometimes technologically connected with every subsystem of lower level. This definition has become classic one. Moreover, the result of every section (or an element) of the system of lower level is the base for the system of higher level.

The peculiarity of economic systems of any level is a real correlation between different economic parts that can be classified and grouped. The revealed dependences (influences) in this case help form the notion of organizational and economic mechanism.

Researchers define the main mechanism of organizational management as 'the complicated set of procedures, rules, regulations, instructions that can regulate the behavior of persons who create and take the decision on different stages of organization's functioning' [13, p. 82].

The proposed approaches to the management of such an organizational-economic system as the mechanism of ensuring budget security must be formed containing the conceptual apparatus of organizational and economic mechanism of its formation and development. In this case, the

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organizational and economic mechanism of complex organizational system management is defined as the interdependent totality of following main elements: forms and methods of economic management with the motivation of systems of stimulation; forms and methods of tactical and active management; key factors and methods to create the system of management parameters with the elements of self-organization; the system of established limitation of financial and administrative character; the information system of the formation of legal environment of management decision.

The system of budget security means the creation of mechanism of its ensuring in time and organization space, in their unity, as well as subordination, and interconnection. First of all, it is important to create the conditions of state of budget system protection and, it characterizes the research on its functioning in the past and the establishment of its main, static condition in presence.

While analyzing the next stage of creating the mechanism we should take into consideration the dynamic of budget system, changes of its qualitative parameters, indicators and expected tendencies. All these mentioned facts prove its condition in the future period under the influence of factors of growth and development.

The final stage of creating the mechanism of ensuring budget security means the necessity to mobilize the recourses for removal, neutralization to the allowed level of risks and dangers existing in the presence and, the development of active measures for reducing, minimizing factual damages and losses. The allowed level of risks and dangers means the availabilities of methods, means and ways of estimation, finding and elimination of different forms and kinds of dangers existing under organizational-technical, as well as under financial-economic conditions [14, p. 55].

To sum up, the three-level organizational-economic foundation has been revealed in case of such an integrated methodological approach to the formation of mechanism of ensuring budget security. This foundation is caused by the characteristics of security's object that means the static and dynamic characters, as well as state's reality of the budget system because of internal and external dangers (Fig. 1).

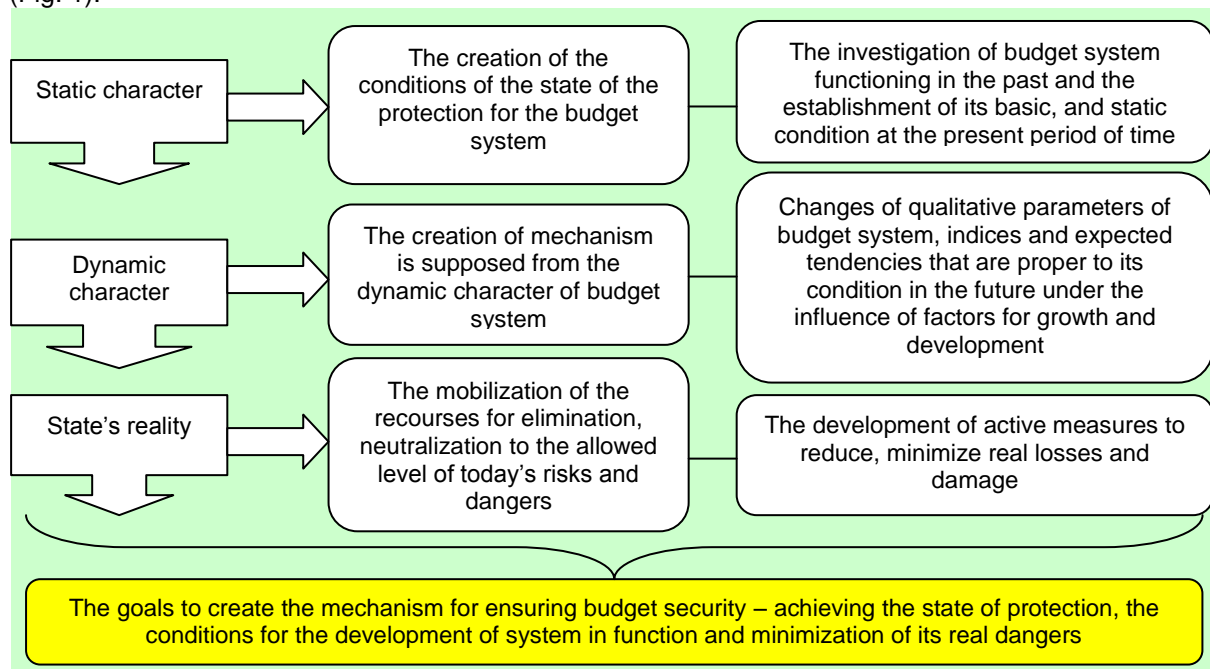


Fig. 1. The organizational-economic base of mechanism of ensuring economic security

*Author's model

In this case, it is possible to give the definition of the goals to create the mechanism of ensuring budget security. Thus, it is to achieve the state of protection, conditions for the development of system in function, and minimization of its real dangers. Such notions as 'conditions', 'factors', 'protection'

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characterize economic security from different point of view. A condition is the environment where economic security is ensured. A factor is a force to influence, a reason of economic security from the point of its strengthening, as well as from the point of its reduction, weakening and transformation into a dangerous state [14]. A protection characterizes the level of realization of measures for protection and the stage of the development of system functioning that is acceptable in real conditions.

According to the analyzed approaches and general definition of the notion 'mechanism', as well as based on the system correlation of its organizational-economic elements we can give our own definition of the mechanism of ensuring budget security.

We consider that the mechanism of ensuring budget security is a system of organizational, financial, institutional, and legal measures of influence oriented on the protection of national economic interests, timely detection, prevention, and neutralization, as well as elimination of dangers in budget security.

The structural scheme of the mechanism of ensuring budget security can be presented as following (Fig. 2).

The base of mechanism of ensuring budget security is a system of national interests. V. Senchagov thinks that national interests are the totality of vital interests of nations that live in a country and determine the place and role of the country in the world. The researcher considers that to change national interests into other categories (priorities and tasks) is hopelessly. Dangers and challenges are connected with national interests. Moreover, it is important to classify national interests and take into consideration interests of a country in a geopolitical, economic, as well as social cultural space [3].

Dangers and challenges can only be in the context of country's national interests, its care and development. Despite indices, indicators have signal functions. It means that they are more sensitive to internal and external factors. Allowed threshold also plays an important role, and is considered a line that separates dangerous state of economy from safe one. The estimation of security on the base of comparing real and predicted states of indicators with their thresholds is very significant [3].

The creation of the idea about national security and its specific peculiarities (strategies) has the specific importance for functioning the mechanism of budget security. The organizational and managerial authority is responsible for the creative attitude to the objects of the analysis, as well as for the estimation of the state of the budget system from the point of security that is the universal category and has the specific importance among other categories (effectiveness, stability, competitive ability, priorities, aims, tasks, and others).

The strategy of security – is the base for a long-lasting strategy of social and economic development of a country. A long-lasting strategy can't be formed without defining national interests of a country. V. Senchagov thinks that they define the substance of country's nature, sovereignty and its basic characteristics in world geopolitical space [3].

The potential of budget security is formed in the process of the development of the budget security's mechanism. This mechanism includes not only characteristics of dangers, prospective losses and correlation (unity), as well as counteraction (control) of different sides, but also identification of factors, that threaten the budget system's functioning.

According to these statements, it is necessary to create the mechanism of ensuring budget security where every part influences the key production, as well as organizational and economic processes, correlations and connections in the system. Researchers believe that these parts are organizational, legal, financial, as well as institutional parts. Their direction is characterized by detection, prevention, neutralization, as well as elimination of the consequences of internal and external dangers of budget system development.

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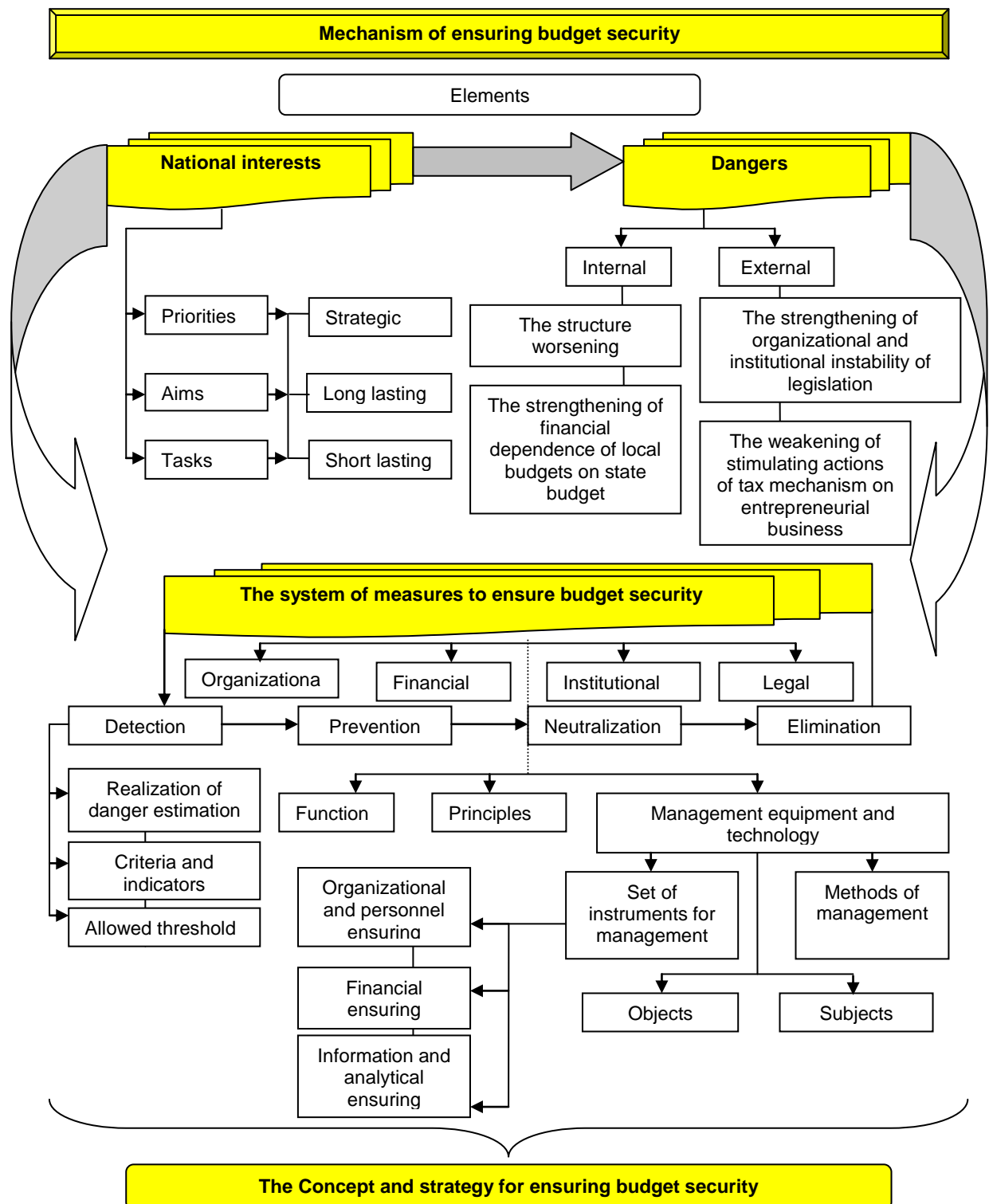


Fig. 2. The structural scheme of the mechanism of ensuring budget security

*Author's model

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Conclusions. It is based that ensuring budget security is a set of measures of state government authorities and local government administrations for implementing the budget process that is realized by the system of financial institutes according to legislative acts and established principles.

The system of budget security provides the creation of mechanism of its ensuring. The technical approach to the creation of mechanism of ensuring budget security based on their three-level organizational and economic support caused by characteristics of security's object (static and dynamic characters, real state of budget system) is proposed.

The aims to create the mechanism of ensuring budget security are defined. They are to achieve the state of the protection, development conditions of the system in function and to minimize its real dangers. The author's definition of mechanism of ensuring budget security is given. It is the system of organizational, financial, institutional and legal measures of influence oriented on the protection of national economic interests, timely detection, prevention, and neutralization, as well as elimination of dangers for budget security.

The set of constituent parts of mechanism of ensuring budget security is defined. It consists of the totality of organizational and economic measures, ways and methods of budget system protection from dangers that appear under the influence of internal and external factors of destabilization. It includes main elements of the process of regulation, interaction and coordination of relations between subjects of the system for defining and explaining the interests, priorities, aims, and tasks in the budget sphere, dangers' classification, defining the indicators and their allowed thresholds, estimating security based on the comparison of real and perspective states of indicators with thresholds; using means, ways and methods of security's ensuring, the development of the idea and strategy for ensuring budget security.

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