

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

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ORGANIZATIONAL AND ECONOMIC MECHANISM OF PREVENTION THE THREATS TO BUDGET SECURITY OF UKRAINIAN ECONOMY

ОРГАНІЗАЦІЙНО-ЕКОНОМІЧНИЙ МЕХАНІЗМ УПЕРЕДЖЕННЯ ЗАГРОЗ БЮДЖЕТНІЙ БЕЗПЕЦІ ЕКОНОМІКИ УКРАЇНИ

Urgency of the research. The relevance of scientific research due to dynamic growth of threats in their global and national dimensions, as well as changing conceptual approaches to forming security. The above updates the in-depth study of the formation of the budget system of security and effective mechanisms designed to prevent threats and protect national economic interests.

Target setting. Fiscal policy determines the direction of the national economy, and on the necessity for the formation of the appropriate level of fiscal security, which is caused by the accumulation of risks and threats.

Actual scientific researches and issues analysis.

The content and essence of the concept of budget security examined national experts such as: A. Baranovsky, Z. Varnaliy V. Darnopyh, G. Darnopyh, M. Yermoshenko A. Kolesnik T. Lutsik-Dybova.

Uninvestigated parts of general matters defining. Fundamental works is focusing on the problem of provision of economic and financial security and investigation into the substance of the threats, but no attention is paid to the measures on counteraction, minimisation of impact and protection against threats by elements of economic security, in particular financial and budgetary one.

The research objective.

To prove introducing a mechanism preventing threats to public security of the state, providing timely monitoring threats to, measures against threats to public security of the state depending on the type, degree of danger and sphere of influence in the budget process.

The statement of basic materials. The basic threats, causes and factors of critical level of financial security and dangerous level of budget security were investigated. From the standpoint of protective approach established negative factors, which provoke the appearance, threats and significantly reduce the level of financial and fiscal security. It was underlined that providing financial and budget security of Ukraine in modern conditions is based on situational responding to threats that have already appeared, and therefore the process of liquidation and neutralization their impact is suggested.

The necessity of introducing and implementing the organizational and economic mechanism of prevention the threats to budget state security is proved in the article. Based process and functional approaches it was disclosed polipithness of conceptual-categorical apparatus "mechanism".

Conclusions. Organizational-economic mechanism of prevention the threats to budget state security was developed as opposed to the existing inefficient mechanism. It allows the operative adjustment of the fiscal policy, depending on the source of the threats, the degree of danger, a form of expression and the influence on the budget process.

Актуальність теми дослідження. Обумовлено динамікою зростання загроз як у глобальному, так і в національному вимірах, а також зміною концептуальних підходів до формування безпеки. Зазначене актуалізує поглиблене дослідження процесів формування системи забезпечення бюджетної безпеки та дієвих механізмів спрямованих на упередження загроз та захисту національних економічних інтересів.

Постановка проблеми. Бюджетна політика визначає напрям розвитку національної економіки, і актуалізує необхідність формування відповідного рівня бюджетної безпеки держави, що зумовлено накопиченням ризиків та загроз.

Аналіз останніх досліджень і публікацій. Зміст та сутність поняття бюджетної безпеки досліджено такими вітчизняними фахівцями, як: О. Барановський, З. Варналій, В. Вареник, Г. Дарнопих, М. Єрмошенко О. Колісник, Т. Луцик-Дубова.

Виділення недосліджених частин загальної проблеми. Грунтовні напрацювання зосереджені на проблемі забезпечення економічної, фінансової безпеки та дослідженню сутності загроз, але поза увагою залишається заходи з протидії, мінімізації впливу та захисту від загроз за складовими економічної безпеки, зокрема фінансової та бюджетної.

Постановка завдання. Обґрунтувати запровадження механізму упередження загроз бюджетній безпеці держави, що передбачає своєчасний моніторинг виникнення загроз, заходи протидії загрозам бюджетній безпеці держави в залежності від виду, ступеню небезпеки та сфери впливу на бюджетний процес.

Виклад основного матеріалу. Досліджено основні загрози, причини й чинники впливу на критичний рівень фінансової безпеки та небезпечний рівень бюджетної безпеки. З позиції захисного підходу, встановлено, негативні чинники, які провокують появу загроз і суттєво знижують рівень фінансової та бюджетної безпеки. Акцентовано увагу, що забезпечення фінансової та бюджетної безпеки України в сучасних умовах ґрунтується на ситуативному реагуванні на загрози, що вже виникли, і внаслідок цього передбачається процес ліквідації та нейтралізації їх негативного впливу.

У статті доведено необхідність запровадження та реалізації організаційно-економічного механізму упередження загроз бюджетній безпеці держави. На основі процесного та функціонального підходів розкрито полізмістовність понятійно-категоріального апарату «механізм».

Висновки. Розроблено організаційно-економічний механізм упередження загроз бюджетній безпеці держави, що, на протиположності існуючому малоефективному механізму,

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Keywords: budget security; threats to state security; prevention the threats; mechanism; organizational and economic mechanism of prevention the threats.

му, дозволяє здійснювати оперативне коригування бюджетної політики в залежності від джерела виникнення загроз, ступеню небезпеки, форми прояву і сфери впливу на бюджетний процес.

Ключові слова: бюджетна безпека держави, загрози бюджетній безпеці, упередження загроз; механізм; організаційно-економічний механізм упередження загроз.

Urgency of the research. The relevance of scientific research due to dynamic growth of threats in their global and national dimensions, as well as changing conceptual approaches to forming security. The above updates the in-depth study of the formation of the budget system of security and effective mechanisms designed to prevent threats and protect national economic interests.

Target setting. In the context of globalization processes is of particular relevance need to ensure security budget system that is an important economic lever of influence on the budget process. Along with the monetary, fiscal policy is an effective mechanism of state influence on the economy of the country, due to the need to improve the use of public funds. Realisation of budgetary policy should be aimed at forming the favourable macroeconomic environment, social and economic development of the state, stability of public finances and solvency and improvement of life quality of the population. Thus budget indicators and criteria play the role of key factors of financial sustainability and state stability, and the character of budgetary policy determines the direction of national economy development, which in turn actualizes the need for corresponding level of budget security of the state, subject to accumulating of system risks and threats, loss of state solvency and essential decrease in the level of budgetary potential.

Actual scientific researches and issues analysis. Conceptual approaches to the determination of essence, role, components and forms of economic security are based on comprehensive use of scientific researches at different stages of the development of economic security theory, namely: A. Smit (1776), Ricardo (1817), Malthus (1820), Mill (1848), Keynes, (1936), Pareto (1906), Soto (1986) and others. Substantial contribution to the research of problems of provision of the state economic security under significant number of external and internal threats was made by foreign and domestic scientists: Cable[6] (1995), Marsh (2012), O.Baranovsky [8], I.Babets [7], O. Vlasyuk [11], A. Galchinsky, V. Geyets, B. Gubsky, M. Yermoshenko Ya. Zhalilo, V. Martinyuk [15], F. Medvid, V. Muntyan, O. Novikova, V. Predborsky, A. Sukhorukov [15] and many others.

The content and essence of budget security concept were researched by such domestic experts as: O.Baranovsky [8], Z. Varnaly [10], O. Vlasyuk [11], V. Varenyk, G. Darnopyh, M. Yermoshenko, T. Lutsik-Dubova. Budget security within provision of the strategy of social and economic state development is studied by O. Kolisnyk [14]. V. Martinyuk separates out the fiscal component and researches the relevant threats and impact factors [15]. The study of theoretical analysis of budget security is presented in the works of V. Muntyan, G. Pasternak-Taranushenko, S. Pyrozhkov and others.

Uninvestigated parts of general matters defining. A significant amount of scientific works is dedicated to theoretical generalisation and structural characterization of the concept 'budget security of the state'. Fundamental works is focusing on the problem of provision of economic and financial security and investigation into the substance of the threats, but no attention is paid to the measures on counteraction, minimisation of impact and protection against threats by elements of economic security, in particular financial and budgetary one. It leads to the need for scientific search of new mechanisms for prevention, identification, avoidance and neutralisations of threats to budget security of the state.

The purpose of the article to research the threats to budget security and to substantiate the need of introduction of prevention mechanism against the threats to budget security of the state that provides for timely monitoring of threats emergence, measures on counteraction against threats to the state budget security state depending on the type, degree of danger and impact area on the budgetary process.

The statement of basic materials. The modern realities under challenging internal and external threats, deepening of globalization processes and dynamic development of global financial relations stipulate the necessity to solve an important scientific and applied problem for provision of the bal-

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anced budgetary system, and also the development and introduction of safe development policy in Ukraine.

The critical condition of the financial security in Ukraine at 2015 year end (36,7 % of the optimal value) indicates the availability of numerous threats of endogenous and exogenous origin. The low value of financial security integrated indicator was caused by too low values of banking security - 28,7 %, debt security- 28,94 % and sharp fall of the group of currency security indicators - 28,87 % and budgetary security respectively [19].

By results of complex estimation of actual values of indexes of economic security of Ukraine the critical vulnerability of national economy to a number of external and internal challenges is revealed in connection with unpreparedness to resist the modern macroeconomic deformations and long-term deepening of the crisis phenomena due to discrepancy of the state economic policy with the previous periods and the absence of effective reforming of national economy directed on modernization, changes, stimulation and macroeconomic balance improvement (Fig. 1).

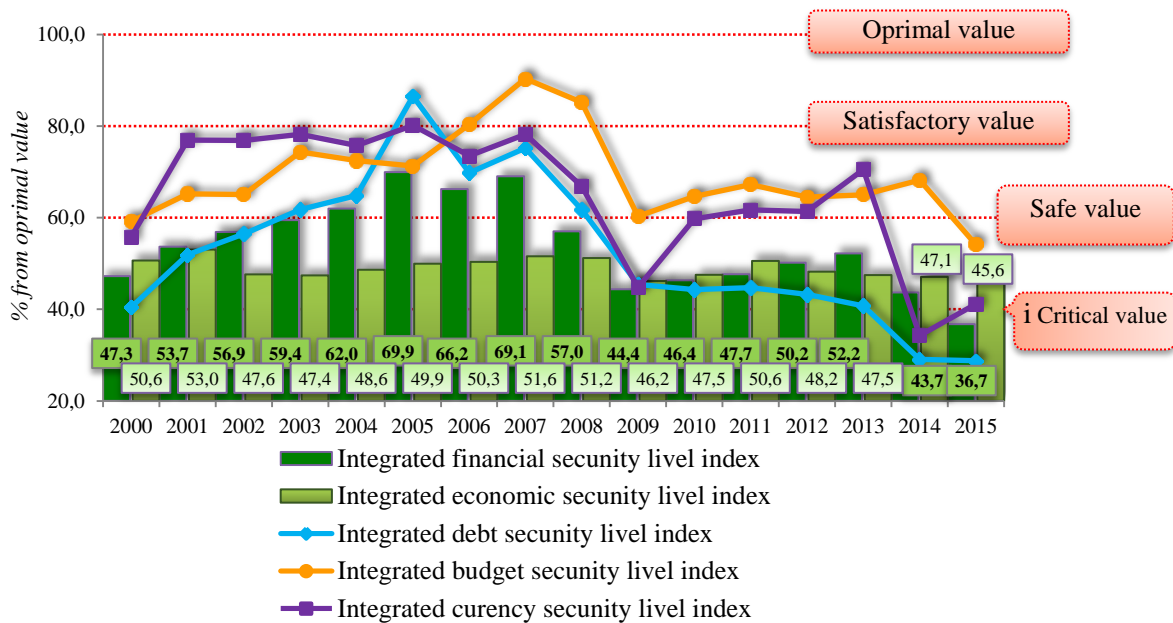


Fig. 1. Dynamics of integrated indexes of economic and financial security level of Ukraine and its separate components during 2000-2015 years

Source: calculated and built by authors according to data of State Statistics Service of Ukraine and World bank [3; 4]

The situation analysis in budgetary sphere in Ukraine proves the availability of disproportions of its development. Budget security is warranted by only competitive economy in the strategic plan. Capability of the state to perform the state economic policy independently according to own national economic interests underlies budget security of the state. It is clear that stability of budgetary system is determined by level of the budget deficit, payments balance, external and internal debt, price stability, native currency firmness, level of securities market development, scales of investment activity and so on.

From a position of the protective approach, it is established that negative factors which provoke occurrence of threats and essentially reduce level of financial and budget security, are: hidden economy growth, strengthening of disbalances in budgetary sphere due to decrease in incomes by the revenues of the budget state and sharp growth of budget costs, outflow of direct investments and financial resources from the real economy sector, devaluation of national currency and other structural deformations of national economy. Growth of total amount of the state and warranted by the state debt to absolutely dangerous values should be referred to as system threats to budget security of Ukraine which strengthens default risks.

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But one of the most essential threats to budget security is considerable depletion of own sources of financial resources - profits of economy subjects, population incomes, incomes of budgets of all levels, depreciation charges, resources of trust funds, etc.

In the conditions of economy situation in Ukraine under pressure both economic, and uneconomic factors, there is a critical growth of level of threats to economic security of national economy first of all in connection with emergence of additional challenges, which are essentially new for Ukraine [9].

Scales of economic threats demand prime solution of a problem of economic security provision at national level. Neglecting economic security can lead to catastrophic consequences: decline in economy and undermining the life-support system of the nation with the further loss of the country sovereignty [21].

Unfortunately, institutional reforms performed within transformational period are characterised by inconsistency and fragmentariness with consequence of absence of the strategic approach to national economy development. Such situation, especially under political and economic instability, is inadmissible, and state policy realisations are weak to internal and external challenges and threats to economic security of Ukraine.

Security of national economy which is based on situational reaction to threats which have already arisen, provides for liquidation and neutralisation of their negative influence. Nevertheless under significant amount of challenges, risks and threats such approach is ineffective, for which necessity of prevention the threats to economic security of national economy arises by forming complex of events of preventive character [19].

Thus in Ukraine so-called "passive" provision of the state budget security is used which is based on a method of reaction to challenges, dangers and threats in case of a deviation of actual values of economic security indicators from their safe levels. It points to situational reaction which gives the chance to conduct liquidation of threats which have already arisen, and minimize their negative influence on system of the state economic security.

Using such approach to provision of budget security of Ukraine under the influence of a significant amount of external and internal risks and threats is one of the reasons of system crisis deepening in the state and national economy functioning only due to considerable inertia. Therefore, proceeding from aforementioned preconditions, there is an objective necessity to form such qualitatively new administrative tool, as the mechanism.

The concept "mechanism" is used among general scientific economic categories rather frequently and is mainly interpreted as sequence of conditions, processes which determine some action or phenomenon. In a broad sense the mechanism is system which constituted from a significant amount of components which carry out certain functions so that the mechanism acts.

Development of concept "mechanism" became possible with emergence and practical approbation of mechanism design theory authors of which are the Nobel winners of 2007 - L. Gurvits, R. Majrson and E. Maskin [12]. Thanks to forming of this theory mechanisms were extended in an economic science.

Forming of the mechanism design theory entails some kinds of mechanisms of economic security system and are not identified accurately. Mainly, it is a question of various mechanisms: the mechanism of economic security provision, the security mechanism, the mechanism of system functioning, but primary attention is given its to structure without interpretation of the content and action of such mechanism.

Feature of the mechanism is its "process-structure" dualism. That is, it is possible to speak about the mechanism from the point of view of process as well as set of elements. Thus, the mechanism is a dynamic system which consists of a number of elements and determines an activities order with an aim to coordinate the factors of the external and internal environment with internal potential and interests of participants.

Economic mechanism is also interpreted as the integrated, multi-level system of economy forms and methods, the major principle of which is comprehensiveness. A basis of the economic mechanism is the dialectic unity of state regulation and market self-regulation. The economic mechanism of social and economic system development is based on planning and timely measures which will assist an

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effective use of a new, progressive management methods, introduction of new forms and methods of the system organisation.

At the same time, the economic mechanism is the open complex integrated system which is constantly developing and consists of a complex of interconnected elements which, in turn, are aimed at effective use of resources in the process of activity and provision of sustainable development. The mechanism has the branched system of economic interrelations which predetermines hierarchical structure. The unity of the nature of organizational and economic mechanisms gives rise to their close interrelation.

The content of the organizational-economic mechanism includes establishment of accurate interrelation, streamlining and identification of degree of elements importance, that is organizational-economic measures which are developing, and also in a choice of necessary tools in order to provide maximum efficiency level at the expense of qualitative transformations. To specify composition of elements of the organizational-economic mechanism of economic system development, it is necessary to establish the purpose of its existence. The purpose is qualitative transformation in the system which is focused on efficiency increase of its functioning. Effective functioning of the organizational-economic mechanism of economic system development is possible only if it was formed within the system, consistently passing all the stages - from initial to the mature.

Among variety of organizational-economic mechanisms there is also an organizational-economic mechanism of prevention the threats to budget security of Ukraine's economy. The objective, complete, complex information on a macroeconomic condition of the country and level of realisation of priority national interests in the budgetary sphere, specified at legislative level has powerful value for realisation of activity on the budget security of the country by state bodies.

No matter how economically developed the country is, it is no way insured from negative influence of destabilising factors of internal or external environment. But, as world experience shows, degree of negative action of threats to the state budget security can be minimised in case of availability of administrative actions on prevention and elimination of external and internal threats to the state budget security.

Operative levelling of threats and prevention principle provide for early revealing of threats, using the internal and external information environment of the national economy security system, their preliminary prevention by means of economic, organizational, regulatory, administrative and institutional levers, with use of several forecast scenarios of budget security provision.

The offered mechanism includes block of analytical provision of the national economy budget security, aimed at constant information gathering, calculation of current level of the state budget security, estimation of the revealed tendencies, identification and modelling of threats, estimation of their influence on level of budget security and forecasting of possible consequences for economic system of the state.

Institutional and organizational provision of the mechanism of the state budget security consists of bodies of legislative and executive branches of power and the President of Ukraine, activities of which is directed on realisation of a budgetary policy on provision of budget security in system of economic security of Ukraine. Among institutions (organisations) which implement the mechanism of provision of the state budget security, first of all, the Supreme Rada of Ukraine, Cabinet of Ministers of Ukraine, the President of Ukraine, National Security and Defense Council of Ukraine, Ministry of Finance of Ukraine and other central bodies of the executive power, National Bank of Ukraine, local state administrations and local government bodies.

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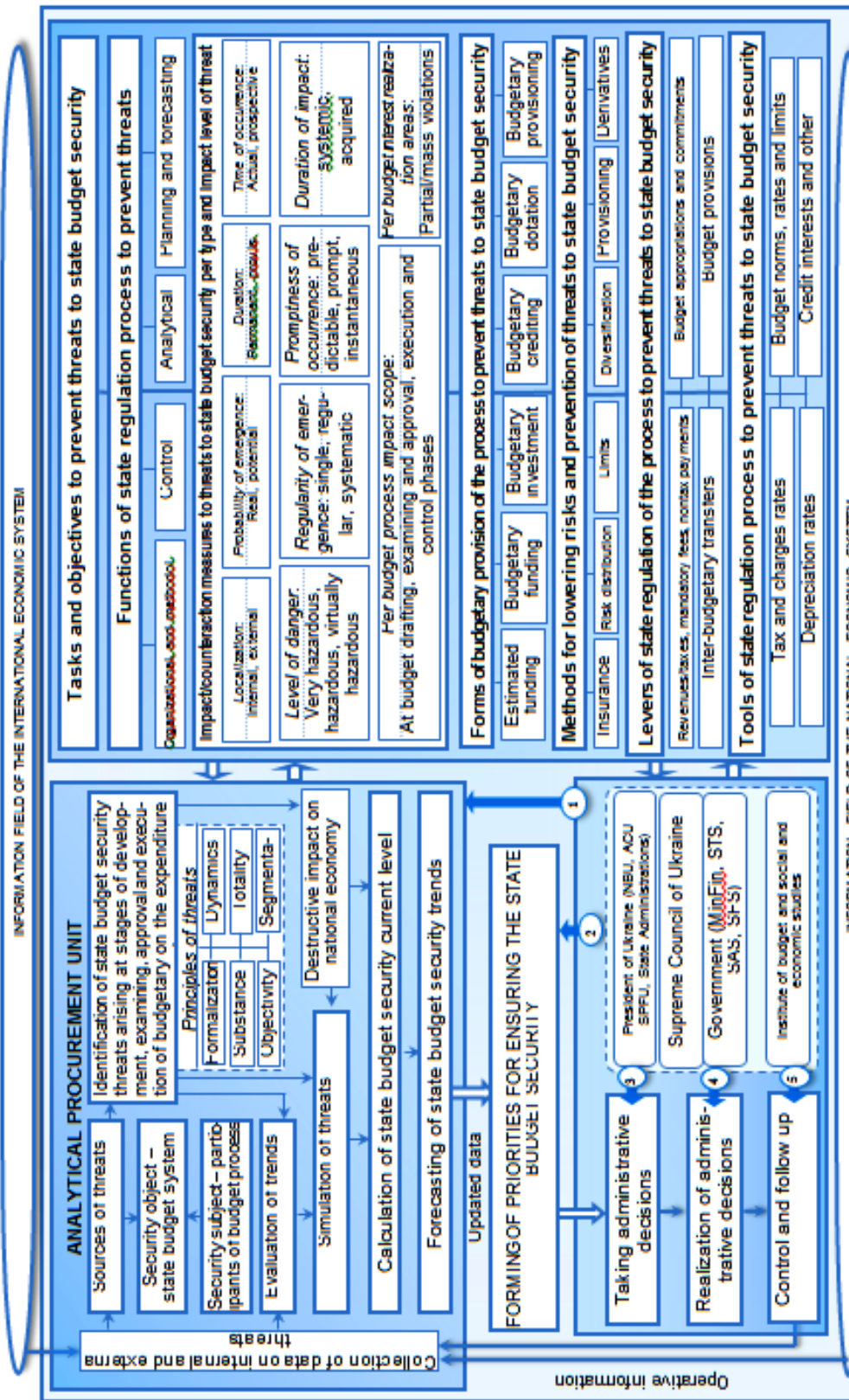


Fig. 2. The organizational and economic mechanism of prevention the threats to budget security of economy of Ukraine
Source: author's development

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The tools of state regulation of the process for preventing the threats to budget security of national economy includes economic (tax rates and benefits, transfers, direct budget investments, grants, promotional crediting, discount rate, tariffs, currency restrictions, etc.), organizational (state support, advisory aid, personnel provision, information support, etc.), institutional (budgetary funds, technoparks, business-incubators, analytical centres, etc.), administrative (registration, licensing, quota allocation, competitions, tenders, etc.) and regulatory and legal (decisions, orders, resolutions, instructions, strategies, concepts, plans, forecasts, programs, etc.) methods, levers and tools.

The Ministry of Economic Development and Trade of Ukraine is the body which co-ordinates the activity of institutions that within their powers realise the administrative decisions on prevention of threats to the state economic security. Such organisations include the branch ministries and other executive bodies, National Bank of Ukraine, etc. Though the forming of priority directions of budgetary policy and provision of budget security based upon updated data of analytical provision unit with use of the above described tools, taking corresponding administrative decisions, monitoring and control of the obtained results belong to the exclusive competence of the Ministry of Finance of Ukraine.

The use of such conceptual approach to provision of economic security of Ukraine has a number of advantages, in particular - possibility of preventing the potential threats transforming into real ones by their early identification at the emergence stage, and also by minimisation of their negative impact on the system of national economy security.

Graphic decomposition of the organizational and economic mechanism of prevention the threats to budget security of the Ukraine's economy per impact level of the threat is provided in Fig. 2.

Conclusions. Provision of state budget security should take place within the strategy of state economic security and foresee the development and introduction of a set of measures to prevent potential threats, aimed at solution of contradictions which arise in the course of realisation of national economic interests.

The organizational and economic mechanism of prevention the threats to the state budget security allows correct budgetary policy operatively be collection and analysis of the information on its performance judging from the feedback effect obtained from the Accounting Chamber of Ukraine, Institute of Budget and Social and Economic Research, institutes of civil society, that is specially topical under national economy integration into global one.

After achievement of satisfactory level of budgetary, financial and general economic security of the state by such way, the further measures of state economic policy are conducted within the tactical mechanism realisation for strengthening economic security of the state and its elements, namely budget security, which focus on support of its appropriate level and further increase.

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