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Poltorak A., PhD (Economics), Associate Professor of the Department of Finance, Banking and Insurance,
Mykolayiv National Agrarian University

PRINCIPLES OF BUILDING A SYSTEM OF ENSURING STATE'S FINANCIAL SECURITY

The article is devoted to the systematization of the principles of building a system of ensuring state's financial security. A set of principles for building a system of ensuring the state's financial security is presented, which includes the principles of: openness of power; responsibility and accountability; subsidiarity; development and adaptation; multiple models; integrative levels; bifurcations; coherence and subordination; efficiency; international cooperation and integration; developmental inclusiveness. The expediency of expanding the presented set of principles for building a system of ensuring state's financial security by the principle of behaviorism is substantiated, compliance with which will help to highlight the relationship between the psychology of the social organism that makes decisions in the field of ensuring the state's financial security and decisions of state management, summarizing the reasons for making wrong management decisions financial security in the presence of real scenarios of development of the financial system and adequate predictive indicators, as well as improve the efficiency of maintenance of the state's financial security.

Key words: financial security; economic security; principles of financial security; behavioral finances.

Полторак А.С.

ПРИНЦИПИ ПОБУДОВИ СИСТЕМИ ЗАБЕЗПЕЧЕННЯ ФІНАНСОВОЇ БЕЗПЕКИ ДЕРЖАВИ

Стаття присвячена систематизації принципів побудови системи забезпечення фінансової безпеки держави. Узагальнено комплекс принципів побудови системи забезпечення фінансової безпеки держави, до складу якого включено принципи: відкритості влади; відповідальності та підзвітності; субсидіарності; розвитку та адаптації; множинності моделей; інтегративних рівнів; біфуркації; узгодженості та підпорядкованості; ефективності; міжнародної співпраці та інтеграції; інклюзивності розвитку. Обґрунтовано доцільність розширення представленого комплексу принципів побудови системи забезпечення фінансової безпеки держави принципом біхевіористичності, дотримання якого сприятиме виділенню взаємозв'язку між психологією соціального організму, що приймає рішення у сфері забезпечення фінансової безпеки держави, та рішеннями державного менеджменту, узагальненню причин прийняття невірних управлінських рішень у процесі забезпечення фінансової безпеки в умовах наявності реальних сценаріїв розвитку фінансової системи та адекватних прогностичних показників, а також підвищенню ефективності системи забезпечення фінансової безпеки держави.

Ключові слова: фінансова безпека; економічна безпека; принципи фінансової безпеки; біхевіористичні фінанси.

Полторак А.С.

ПРИНЦИПЫ ПОСТРОЕНИЯ СИСТЕМЫ ОБЕСПЕЧЕНИЯ ФИНАНСОВОЙ БЕЗОПАСНОСТИ ГОСУДАРСТВА

Статья посвящена систематизации принципов построения системы обеспечения финансовой безопасности государства. Представлено комплекс принципов построения системы обеспечения финансовой безопасности государства, в состав которого включены принципы: открытости власти; ответственности и подотчетности; субсидиарности; развития и адаптации; множественности моделей; интегративных уровней; бифуркации; согласованности и подчиненности; эффективности; международного сотрудничества и интеграции; инклюзивности развития. Обосновано целесообразность расширения представленного комплекса принципов построения системы обеспечения финансовой безопасности государства принципом биохевиористичности, соблюдение которого будет способствовать выделению взаимосвязи между психологией социального организма, который принимает решение в сфере обеспечения финансовой безопасности государства, и решениями государственного менеджмента, обобщению причин принятия неверных управленческих решений в процессе обеспечения финансовой безопасности в условиях наличия реальных сценариев развития финансовой системы и адекватных прогностических показателей, а также повышению эффективности системы обеспечения финансовой безопасности государства.

Ключевые слова: финансовая безопасность; экономическая безопасность; принципы финансовой безопасности; бихевиористические финансы.

Statement of the problem. The level of the state's financial security significantly affects: the efficiency of the functioning of all spheres of the economy; welfare of society and exacerbation of social issues; financial, innovative, investment and scientific potential of the state; intensification of labor and student migration; level of debt dependence of the state. Under these conditions, the process of building a system for ensuring the country's financial security, adhering to the principles of assessing its vulnerability and security are indisputable issues. The understanding of the system of principles plays an important role in the methodology of the study of problems of strengthening the state's financial security.

Analysis of recent research and publications. The problem of systematization of the principles of the provision and assessment of the vulnerability of the financial security of the state is actively investigated by domestic and foreign scientists, including O. Baranovsky [3], O. Pidhomniy [8], L. Zveruk [5], M. Yermoshenko, K. Goryachev [4], A. Zayko [9], V. Palamarchuk, T. Manukyan [10] and others.

According to M. Yermoshenko and K. Goryacheva [4, p. 59] the separation and observance of the principles of financial security formation is a prerequisite for effective security of the financial and credit sector. So, the authors of the system of such principles include:

- legislative approval of national interests of the financial security of the state;
- importance of developing a state financial security strategy, which may consist of a concept of financial security and a separate program of action;
- formation of a set of clear criteria for the financial sector in terms of ensuring its security;
- definition and systematic adjustment (depending on changes in external and internal conditions) of priorities and directions of state policy in the field of financial security;
- execution of the powers and functions of the entities of the financial security system, application of liability for the violations;
- definition of threshold (critical, optimal) values of indicators of the state of financial security and their systematic comparison with available data;
- systematic analysis of indicators of financial security.

– legal formulation and structural formation of the system of financial security [4, p. 59]. Zveruk L. observes [5, p. 134] that the formation of a system for the prevention of threats to the financial sector, characterized by efficiency, should be based on the following principles:

- operational independence and accountability in the performance of the powers of the state regulatory and control body;
- legislative approval of the sphere of responsibility of bodies operating in the field of financial security;
- availability of resources for the performance of duties and clearly defined powers (including supervision, investigation, inspection) to the financial regulatory authority [5, p. 134].

Setting objectives. The aim of the work is to systematize and expand the complex of principles of building a system of ensuring state's financial security.

The main part. In accordance with clause 3.2 of the Law of Ukraine dated June 21, 2018, No. 2469-VIII "On National Security of Ukraine" [12], the main principles defining the formation of state policy in the areas of national security are:

- transparency, rule of law, legality, accountability and observance of the principles of democratic civilian control over the functioning of the security sector;
- development of the security sector as a key tool for implementing the state policy in the areas of national security;
- compliance with international legal standards, participation of Ukraine in intergovernmental systems and programs for the maintenance of security and peace.

In our opinion, the system of principles for the formation of financial security is comprehensively substantiated in the work of O. Baranovsky [3]. Thus, the author considers the following principles to be important: substantiation; justice and equality; the availability and effectiveness of the conflict resolution mechanism and the law enforcement mechanism in the field of financial security; complexity; ensuring balance of financial interests; transparency; succession; the need for integration; the priority of contractual measures in resolving financial conflicts; the priority of the social component of financial security compared to the technical one; acceptable risk; legality; controllability; the presumption of responsibility for violating the financial interests of citizens; multidimensionality; indivisibility; mutual responsibility; adequacy and timeliness of measures aimed at protecting national interests; evolution; sequence; non-interference in the internal affairs of the state; compatibility; variability; stability and reliability [3].

In 1975 B. Mandelbrot proposed the concept of "fractal" for the determination of irregular self-similar structures [6; 7]. According to O. Pidhomnyi [8; p. 90-91], the main characteristic feature of fractals is the geometric complexity of the relief. In modern financial science, the methodological principle of fractality is also used. So, in the field of financial security research, this idea should be used in the process of research on the similarity and incoherence of conflicts, the search for common levers of influence on financial security at different levels.

It should be noted that with regard to the description of the processes of strengthening financial security in economic science, there are models that should be used for multilevel financial security processes (for example, mathematical models of game theory) [1; 2], respectively, these models correspond to the fractal principle, whereas in models intended solely for the description of processes of a certain level of financial security (for example, the hypothesis of rational expectations), the fractal characteristics of the research system are not expressed.

We believe that processes occurring in the financial system should be regarded as fractal, that is, those with feedback (in which output characteristics are functionally and nonlinearly related to the input). In our opinion, models that are consistent with the principle of fractality have a higher potential in the process of studying financial security issues.

On the basis of the analysis of scientific positions of scientists in relation to the principles of the state's financial security [3; 4; 5; 8; 11; 12] in the table 1 presents an author's view on a set of principles for the construction and functioning of the state financial security system.

Table 1

Principles for building a system for ensuring the financial security of the state*

Principle	Essence	Consequences of compliance
Principle of openness of power (combines transparency, accessibility, sensitivity)	In aggregate, the principle of openness of government involves communication between the state and the public in the field of financial security, information availability and external control over the rule of law.	Provides effective implementation of functions: 1. Protection of the interests of society. 2. Fighting corruption.
Principle of responsibility and accountability	The principle implies that managerial processes clearly define the roles and responsibilities of legislative and executive bodies that are systematically reviewed by other bodies	Improvement of the decision-making process aimed at ensuring the financial security of the state
Principle of subsidiarity	The principle implies that a higher level of organizational structure in the system of ensuring the financial security of the state interferes in the action of the lower level solely on the condition that the latter does not perform its functions	Providing a flexible approach, expanding the capabilities of regional authorities.
Principle of development and adaptation	The principle stipulates that the system of ensuring financial security of the state should be constantly developed and refined, adapting to changes in the environment	Increasing the efficiency of the distribution of managerial functions, the flexibility of organizational structures, the speed of reactions to change

Продовження таблиці 1

1	2	3
Principle of multiplicity of models	The principle provides for the possibility of different points of view on existing problems in the field of financial security of the state, the construction of various models for predicting a change in the state of financial security of the state, which has the right to exist.	Increasing participation contributes to raising the level of trust in the result and the institutions that are actively involved in it.
Principle of integrative levels	The principle implies that the financial security of the state consists of hierarchically located subsystems, between which subordination is established. With the complication of the structure there are additional properties	Increasing the effectiveness of the system of ensuring the financial security of the state as a complex multilevel structure
Principle of bifurcation	The principle of bifurcation implies that the level of financial security of a state can change significantly with minor changes in certain of its subsystems or factors of influence	
Principle of coherence and subordination	The principle stipulates that the applicable methods of ensuring financial security must be consistent with each other and be subject to the national interests of the state in the financial sector	Promoting clarity and consistency of actions and policies in the field of ensuring financial security of the state
Principle of effectiveness	The principle stipulates that measures aimed at ensuring the financial security of the state must be timely, effective, consistent with the strategic goal and the current task.	Maintaining a relationship between the resources spent and the results obtained.
Principle of international cooperation and integration	The principle implies compliance with international legal standards, as well as the expansion of state participation in intergovernmental systems, security programs.	Adaptation of foreign experience in the field of providing financial security to domestic conditions.
Principle of inclusiveness of development	The principle implies that most members of the state's society feel the result of strengthening the state of financial security	Transforming the strengthening of financial security into social progress
The principle of behaviorism	The state of financial security is also determined by the peculiarities of a social organism that makes decisions in the process of securing a level of financial security.	Isolation of the relationship between the psychology of a social organism and decisions of the state management in the field of financial security.

*Source: generalized on the basis of [3; 4; 5; 8; 11; 12] and supplemented by the author

In our opinion, in the process of building the system of ensuring financial security of the state, it is necessary to take into account the principle of behavioral welfare, the essence of which is that the state of financial security and a complex of preventive measures for its strengthening are largely determined by the peculiarities of a social organism that makes decisions in the process of ensuring a level of financial security, namely: psychological, moral, mental, emotional factors; interpersonal communications; the level of gender balance; mental models of participants in social groups, their personal paradigms.

Conclusions and suggestions. The conducted research makes the following conclusions:

1. Principles of construction of a system for ensuring financial security of the state are the main and indisputable statements, general requirements for the process of building a financial security system, formulated as the primary characteristics that underlie the existing set of facts and are responsible for the functioning of the system without which its appointment will not be done.

2. The complex of principles of construction of a system of providing financial security of the state, including: openness of power (combines transparency, accessibility, sensitivity), is generalized. responsibility and accountability; subsidiarity; development and adaptation; multiplicity of models; integrative levels; bifurcations; coherence and subordination; efficiency; international cooperation and integration; inclusive development; behaviorism.

3. The expediency of expanding the presented set of principles of construction of the system of providing financial security of the state is a principle of behavioral behavior, its observance will help to highlight the relationship between the psychology of the social organism and the decisions of the state management in the field of financial security, the generalization of the reasons for making incorrect management decisions in the process of securing financial security in the presence of real scenarios of the development of the financial system and adequate predictive indicators, as well as improving the efficiency of the security system financial security of the state.

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Рецензент д.е.н., професор Потриваєва Н.В.

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Романченко Ю.О., к.е.н., доцент

Бігун Н.В., Збарська Л.А., здобувачі вищої освіти СВО «Магістр»

Полтавська державна аграрна академія

КОНТРОЛЬ ВИКОНАННЯ КОШТОРИСУ ДОХОДІВ І ВИДАТКІВ БЮДЖЕТНИХ УСТАНОВ

Визначено економічну сутність контролю в державному секторі. Висвітлено методику та техніку проведення контролю виконання кошторису бюджетної установи. Розкрито необхідність контролю бюджетних асигнувань, а також виконання видаткової частини кошторису з точки зору цільового використання бюджетних ресурсів та економії державних ресурсів. Досліджено стан та результати проведення контролю в державному секторі економіки.

Ключові слова: контроль, кошторис доходів і видатків, нецільові витрати, бюджетні асигнування, касові видатки, фактичні видатки, видатки на оплату праці.

Romanchenko Y., Bygun N., Zbarskaya L.

CONTROL OF THE ESTIMATE OF REVENUE AND EXPENDITURE OF BUDGET ORGANIZATIONS