



PhD, Assoc. Professor Olena Doroshenko¹⁾
PhD, Assoc. Professor Yulia Vashay²⁾

¹⁾*Department of Accounting and Audit,
National University of Water and Environmental Engineering
(Rivne, Ukraine)
o.o.doroshenko@nuwm.edu.ua*



²⁾*Department of of Economic Theory,
National University of Water and Environmental Engineering
(Rivne, Ukraine)
y.v.vashai@nuwm.edu.ua*

**IMPLEMENTATION OF NATIONAL INTERESTS IN THE PROCESS OF
MODERNIZATION OF STATE FINANCES OF UKRAINE**

**PRZESTRZEGANIE INTERESÓW NARODOWYCH W TRAKCIE
MODERNIZACJI PAŃSTWOWYCH FINANSÓW UKRAINY**

**СОБЛЮДЕНИЕ НАЦИОНАЛЬНЫХ ИНТЕРЕСОВ В ПРОЦЕССЕ
МОДЕРНИЗАЦИИ ГОСУДАРСТВЕННЫХ ФИНАНСОВ УКРАИНЫ**

Abstract

The article considers the key national interests of Ukraine at the stage of its integration into the world economic community and in conditions of military and political instability. The key aspects of modernization of public finances in Ukraine according to the regulatory-legislative basis are revealed. The authors analyze how the national interests of Ukraine will be realized with implementing the Plan of Measures for Realization of the Strategy for the Public Finance Management System Reforming in 2017-2020.

Keywords: *national interests, economic security, fiscal security, public finances, indicators of economic security.*

Streszczenie

Artykuł rozważa kluczowe interesy narodowe Ukrainy na etapie jej integracji do światowej społeczności gospodarczej w warunkach wojskowo-politycznej niestabilności. Wskazano kluczowe aspekty modernizacji finansów publicznych na Ukrainie zgodnie z regulacjami i ramami prawnymi. Analizowane jest, w jaki sposób krajowe interesy Ukrainy zostaną zrealizowane poprzez wdrożenie planu działań na rzecz wdrożenia Strategii reformy systemu zarządzania finansami publicznymi na lata 2017-2020

Słowa kluczowe: *interesy narodowe, bezpieczeństwo ekonomiczne, bezpieczeństwo budżetowe, finanse państwowe, wskaźniki bezpieczeństwa ekonomicznego*

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Аннотация

В статье рассмотрены ключевые национальные интересы Украины на этапе ее интеграции в мировое экономическое сообщество и в условиях военно-политической нестабильности. Раскрыты ключевые аспекты управления модернизацией государственных финансов в Украине согласно нормативно-законодательной базы. Проанализировано, каким образом национальные интересы Украины будут реализованы путем выполнения плана мероприятий по реализации Стратегии реформирования системы управления государственными финансами на 2017-2020 годы.

Ключевые слова: *национальные интересы, экономическая безопасность, бюджетная безопасность, государственные финансы, индикаторы экономической безопасности*

The difficult economic situation Ukraine was exposed to as a result of the deployment of military-political events, the collapse of the national currency, the deformation of the industrial infrastructure of the eastern region, and the other destabilizing factors together combine an increasingly high threat to the country's economic security. In this perspective, every element of a complex system of the national economy is important. Today, the status of the state's economic system is largely supported by international organizations, mainly through the provision of international loans. The primary direction of foreign policy is the ratification of an agreement with the EU. Respect for national interests should be the basis of political and economic cooperation with international organizations.

Approaches to the definition and realization of national interests have been fundamentally developed by foreign scholars Morgenthau H. [9], Young J. [17], Fukuyama F. [4] and others, who formed the theoretical basis for scientific research. In Ukraine, modern researches of scientific interests are carried out by N.Antanovich [2], K.Rybalchenko [15], V. Antonyuk [3], A.Virkovskaya [16], A.Mazurets [7],

E.Matsenko [6], F.Medvyd [8], H.Namonyuk, S.L. [10].

G. Morgantau considers the principle of national interests as one of the principles of political realism. Focusing largely on international politics, in the concept of national interest, the scientist observes international politics as a sphere relatively independent of such areas as economics, religion, and ethnic relations. Morgenthau underlines that without such a theoretical assumption it is impossible to create a theory of politics [9, p. 3-18].

Interests vary according to historical development. Morgenthau refers to M. Weber, who argued that interests (material and ideal), rather than ideas, form a type of social action. Different types of interests, which determine political actions, are formed in a concrete historical period and in concrete political and cultural interaction. Interests are long-term standards that can be used to evaluate political decisions and actions. The modern connection between the interests of the state is a product of history and can accordingly change its configuration [2].

The Law of Ukraine 'On the Fundamentals of National Security of Ukraine' defines national interests as of vital importance material, intellectual and

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spiritual values of the Ukrainian people as the bearer of sovereignty and the sole source of power in Ukraine, the defining needs of society and the state, the realization of which guarantees the state sovereignty of Ukraine and its progressive development [1].

The list of national interests of Ukraine is defined at the legislative level, it has undergone certain refinements and transformations, it has given the new military and political situation in our country. It concerns not only military defense issues, but also touches upon important issues of economic and information security matters. In particular, the Law of Ukraine ‘On the Fundamentals of National Security of Ukraine’ [1], among threats to national interests we consider it worthwhile to pay attention to the following:

- in the foreign policy sphere:
 - military and political instability, regional and local wars (conflicts) in different parts of the world, first of all close to the borders of Ukraine;
 - in the field of state security:

the spread of corruption in state authorities, the merging of business and politics, organized crime;

in the military sphere and the sphere of security of the state borders of Ukraine:

- slow implementation and insufficient financial support for the reformation programs of the Military Organization and the Defense Industry Complex of Ukraine;
- in the economic sphere:

weakening of the system of state regulation and control in the sphere of economy;

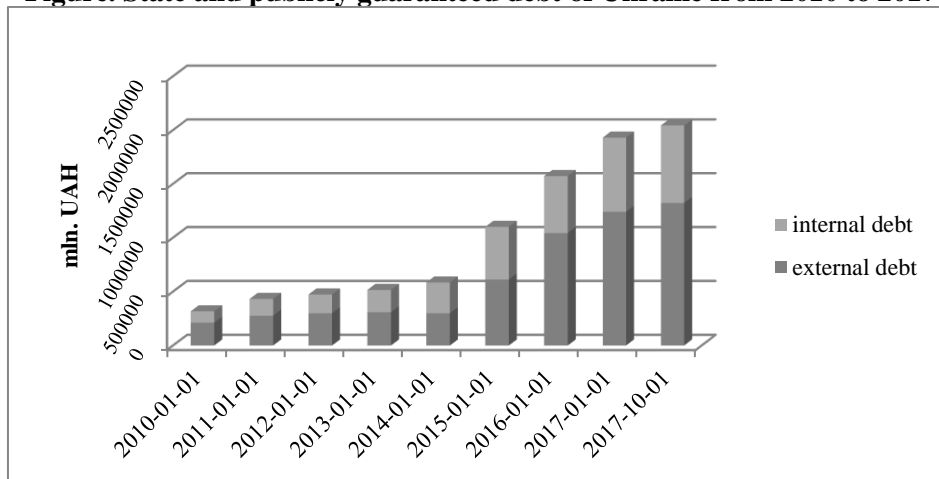
instability in the legal regulation of relations in the sphere of economy, including financial (fiscal) policy of the state; lack of an effective program to prevent financial crises; growth of credit risks;

the large debt dependence of the state, the critical volume of state external and internal debts (figure);

‘shadowing’ of the national economy.

These threats to the national security of Ukraine are linked in many respects to the imperfection of information provision on the financial situation and the results of the functioning of state structures

Figure. State and publicly guaranteed debt of Ukraine from 2010 to 2017



Source: Ministry of Finance of Ukraine <http://index.minfin.com.ua/index/debtgov/>, access from 20.11.17

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This concerns not only issues of coverage of actual, reliable and relevant information in the press and Internet resource, but also in the problems of its accumulation in relation to the activities of business entities and adequate aggregation for the adoption of government management decisions.

One of the essential prerequisites for maintaining national security is the efficient use of funds received from loans from the World Bank, the IMF and other lenders.

Rybalchenko K.O. in order to comply with this provision offers:

1) development and implementation of medium- and long-term state programs of socio-economic development with the justification of criteria for attracting external resources;

2) Initiation of projects of national development, in which it is expedient to attract external financial support;

3) improvement of public administration, including management of public finances;

4) improvement of conditions of entrepreneurship and development of competition as a condition of sustainable economic growth;

5) reduction of social and environmental risks [15].

Along with the measures that will promote the improvement of the structural proportions of industrial production, management of financial resources, we consider an important direction in supporting economic security in promoting the formation and efficient use of human capital. Extended reproduction of human capital is provided by a number of economic, social, institutional, environmental, environmental factors. Of great importance is the general level of economic development of the country is of great importance, as well as: living standards of the population; financing of

education, health care, culture and qualitative status of institutions working in these fields; development of social legislation; the need for production in workers with a high level of human capital and other factors [3, p.41-42].

There are indicators of economic security, which are indirectly influenced by subjective factors - factors that depend on the knowledge, skills and efficiency of employees of various fields of activity.

Functioning of the economic system of the state successfully characterizes the model of the circle, the content of which is the continuous movement of resources, products, income between households, firms, the state and other countries. This model also confirms that in the structure of economic security, the security of the real sector of the economy is closely related to the financial. The financial sector, serving the real, provides it with the necessary money supply, and therefore has its own levers of influence and the real sector. Consequently, under constant mutual influence, the economic security of the real sector and financial security should be considered inseparably from each other.

Financial security is a rather broad and ambiguous concept, which causes somewhat different approaches of scientists to the interpretation.

Foreign researchers define financial security as the ability of a country to manage various types of external and internal risks in the process of financial development in order to ensure that its financial sovereignty is not threatened, the financial system is not violated, financial wealth is not lost, and the financial system is functioning normally [17].

In the method of calculating the level of economic security of Ukraine financial security means financial security - a state of the financial system of the country, which creates the necessary financial conditions

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for a stable socio-economic development of the country, ensures its resistance to financial shocks and imbalances, creates conditions for the preservation of integrity and unity the financial system of the country. Financial security, in turn, has the following components: banking safety; security of the non-bank financial sector; debt security; fiscal security; currency security; monetary security [11].

An important component of financial security is fiscal security - a state of ensuring the solvency and financial sustainability of public finances, which enables public authorities to perform their functions as effectively as possible [11].

The Cabinet of Ministers of Ukraine adopted Resolution No. 34 of 16 January 2007 'On Approval of the Strategy for the Modernization of the Accounting System in the Public Sector for 2007-2015' [13], as well as the Strategy for the Reform of the Public Finance Management System for 2017-2020, approved by the order February 8, 2017, No. 142-p [14].

The components of the public finance management system, the development of which will be provided in accordance with this Strategy, include:

- in the direction of observance of the general fiscal discipline in the medium term
- the tax system;
- macroeconomic and budgetary forecasting;
- medium-term budget planning;
- management of fiscal risks;
- public debt management;

- liquidity management;
- in the direction of increasing the efficiency of the allocation of resources at the level of formation of state policy
- strategic planning;
- program-target method;
- intergovernmental fiscal relations and fiscal decentralization;
- in the direction of ensuring the effective implementation of the budget
- public procurement system;
- public investment management;
- accounting in the public sector;
- state internal financial control;
- state financial control;
- independent external financial control;
- increasing transparency and accountability in public finance management;
- transparency of the budget and participation of citizens in the budget process;
- application of information technologies in the management of public finances [14].

The table shows how the government's planned measures to implement the Strategy for Reforming the Public Finances Management System for 2017-2020 have an impact on the national interests of Ukraine. Due to the fact that the financial component is present in virtually all areas of the functioning and development of the state, these measures will in one way or another contribute to the satisfaction of national interests in the event of their successful implementation.

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Table.1 Correspondence of measures on the reform of the public finance management system for 2017-2020 to the national interests of Ukraine

National interests of Ukraine in accordance with the Law of Ukraine ‘On the Fundamentals of National Security of Ukraine’ [1]	Measures to reform the public finance management system for 2017-2020 in accordance with the plan of measures for implementation of the Strategy for the reform of the public finance management system for 2017-2020 [12]
strengthening political and social stability in society	<ul style="list-style-type: none"> - ensuring transparency of the budget and participation of citizens in the budget process; - development of state financial control
creation of a competitive, socially oriented market economy and ensuring constant growth of living standards and welfare of the population.	<ul style="list-style-type: none"> - improvement of the tax system; - improvement of macroeconomic and budgetary forecasting; - improvement of medium-term budget planning; - management of fiscal risks; - public debt management; - liquidity management; - establishing a system of public procurement; - modernization of accounting in the public sector; - introduction of state internal financial control; - development of state financial control; - improvement of independent external financial control; - application of information technologies in the management of public finances
preservation and strengthening of scientific and technological potential, approval of an innovative model of development	<ul style="list-style-type: none"> - improvement of macroeconomic and budgetary forecasting; - improvement of medium-term budget planning; - public investment management; - development of state financial control
provision of environmentally and technologically safe conditions for the life of citizens and society, preservation of the natural environment and rational use of natural resources	<ul style="list-style-type: none"> - further introduction of the program-target method; - public investment management; - development of state financial control

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development of spirituality, moral principles, intellectual potential of the Ukrainian people, strengthening of the physical health of the nation, creation of conditions for expanded reproduction of the population	further introduction of the program-target method
integration of Ukraine into the European political, economic and legal space in order to gain membership in the European Union and in the Euro-Atlantic security space in order to become a member of the North Atlantic Treaty Organization*	<ul style="list-style-type: none"> - strategic planning; - improvement of intergovernmental fiscal relations and fiscal decentralization; - increasing transparency and accountability in public finance management; - raising the level of transparency of the budget and participation of citizens in the budget process; - development of state financial control
the development of equal, mutually beneficial relations with other countries of the world in the interests of Ukraine	<ul style="list-style-type: none"> - increasing transparency and accountability in public finance management; - raising the level of transparency of the budget and participation of citizens in the budget process

* For European integration processes in Ukraine have the greatest influence, of course, not so much economic as political factors. This, in particular, applies to the military-political situation which has appeared in Ukraine recent years: the annexation of the Crimea, hostilities in the East, political and economic relations with the Russian Federation. In this article we are considering the fiscal factors that Ukraine can influence on fulfilling conditions of the European Union and NATO.

Considering these directions, which are included in the Action Plan on the implementation of the Strategy for the reform of the public finance management system for 2017-2020 [12], we will determine whether they will have an impact on the main indicators of budgetary security.

Among the indicators of fiscal security, the following recommendations were made in the methodological recommendations for calculating the level of economic security in Ukraine [11]:

1. The ratio of the deficit / surplus of the state budget to GDP, percent
2. Deficit / surplus of budgetary and extrabudgetary funds of the sector of

national administration, as a percentage of GDP

3. Level of GDP redistribution through consolidated budget, percent

4. The ratio of aggregate payments for servicing and repayment of the state debt to the state budget revenues, percentages

Each of the components of the public finance management system identified by the Strategy [14] will have a certain impact on budgetary security indicators, and therefore on its integral level.

In particular, the improvement of the tax system will affect the revenue side of the budget, improving the indicators of budgetary security.

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Improving medium-term fiscal forecasting, medium-term budget planning, program-target method, strategic planning at the level of ministries and other key spending units will increase the efficiency in using budget funds, which will reduce the budget deficit.

The management of public finances and public debt will have an impact on such an indicator of fiscal security as the ratio of the amount of aggregate payments for servicing and repayment of public debt to the state budget revenues, percentages.

Modernization of the accounting system in the public sector, public procurement, public investment, state internal financial control, independent external financial control, counteraction to corruption, public access to information on budget issues will increase the level of transparency and legality of using budget funds, reduce the amount of inappropriate, illegal the use of funds, which will, without a doubt, have a

positive effect on the basic indicators of budgetary security.

Conclusions. The most effective measures for reforming of public finances in Ukraine in the current economic and political conditions are ensuring transparency of the budget, improvement of the tax system, development of state financial control, and public debt management. With the successful implementation of the Strategy for the Development of the Public Finance Management System, it will be possible to increase the level of fiscal security, and hence the level of economic security as a whole. In modern conditions, the need for tight budget savings, some measures that require additional funding can be delayed. However, accelerating the integration of Ukraine into the EU poses new challenges to the domestic government, so the outlined scope of activities is extremely important at present.

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PhD, Assoc. Professor Yulia Vashay

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