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FINANSOWY SKŁADNIK POLITYKI PUBLICZNEJ W ZAKRESIE BEZPIECZEŃSTWA NARODOWEGO I OBRONY NA UKRAINIE

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Adnotacja. Artykuł określa kluczowe cechy komponentu finansowego polityki publicznej w zakresie bezpieczeństwa narodowego i obrony Ukrainy na obecnym etapie. Przeanalizowano perspektywy wydatków na obronę na Ukrainie i za granicą. Zidentyfikowano sposoby bardziej racjonalnego wykorzystania dostępnych środków finansowych i skupiono się na zwiększeniu finansowania bezpieczeństwa narodowego i obrony w celu zapewnienia ich długoterminowego rozwoju i wzmocnienia zdolności obronnych naszego państwa.

Procesy ekonomicznego zapewnienia bezpieczeństwa narodowego na Ukrainie w ostatnich latach charakteryzują się różnorodnością i złożonością. Za ich główną treść można uznać zmiany w systemie zarządzania gospodarką wojskową w ogóle i tworzenie produktów wojskowych, w szczególności broni, a także znaczące zmiany w wojskowej polityce budżetowej i transformacji polityki wojskowej i społecznej Ukrainy.

Słowa kluczowe: wojskowy budżet obronny, polityka publiczna, bezpieczeństwo narodowe i obrona, składnik finansowy, budżet obronny kraju; państwowy system przygotowania do obrony.

FINANCIAL COMPONENT OF STATE POLICY IN THE FIELDS OF NATIONAL SECURITY AND DEFENSE OF UKRAINE

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Abstract. *The article identifies the key features of the financial component of state policy in the areas of national security and defense of Ukraine at the present stage. Prospects for defense spending in Ukraine and abroad are analyzed. Ways to a more rational use of available financial resources have been identified, and emphasis has been placed on increasing the amount of funding for national security and defense to ensure their long-term development and strengthen the defense capabilities of our state.*

The processes of economic support of military construction in Ukraine in recent years are characterized by diversity and complexity. Their main content can be considered changes in the management system of the military economy in general and the creation of military products, in particular weapons, as well as significant changes in military budget policy and the transformation of military and social policy of Ukraine.

Key words: *military defense budget, state policy, national security and defense, financial component, the country's defense budget; state system of preparation for defense.*

ФІНАНСОВА СКЛАДОВА ДЕРЖАВНОЇ ПОЛІТИКИ У СФЕРАХ НАЦІОНАЛЬНОЇ БЕЗПЕКИ ТА ОБОРОНИ В УКРАЇНІ

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Анотація. *У статті визначено ключові риси фінансової складової державної політики у сферах національної безпеки та оборони України на сучасному етапі. Проаналізовано перспективи витрат на оборону в Україні та за кордоном. Визначено шляхи більш раціонального використання наявних фінансових ресурсів та зроблено акцент на збільшенні обсягів фінансування національної безпеки та оборони для забезпечення їх довгострокового розвитку та зміцнення обороноздатності нашої держави.*

Процеси економічного забезпечення національної безпеки в Україні останніми роками характеризуються різноманітністю та складністю. Основним їх змістом можна вважати зміни в системі управління військовою економікою загалом та створення продукції військового призначення, зокрема зброї, а також суттєві зміни у військовій бюджетній політиці та трансформації військової та соціальної політики України.

Ключові слова: *військовий оборонний бюджет, державна політика, національна безпека та оборона, фінансова складова, оборонний бюджет країни; державна система підготовки до оборони.*

Formulation of the problem. Since the proclamation of Ukraine's independence, the issue of ensuring its security has always played an important role in the activities of all state bodies. The focus on the protection and preservation of Ukrainian statehood was defined by the Declaration of State Sovereignty of July 16, 1990. Subsequently, these provisions were developed in the Constitution of Ukraine. In particular, it concerns the attribution of the protection of the sovereignty and territorial integrity of Ukraine, ensuring its economic and information security to the most important functions of the state. The concept of national security, which was initially considered a political doctrine in Ukraine, was later implemented as a result of determining the relevant area of state activity. Further development of special legislation in this area took place mainly through legal and organizational regulation of the relevant state bodies.

One of the functional purposes of public sector institutions is the formation and implementation of public policy, an important and integral component of which is national security and defense. The relevance of the study of the implementation of state policy in the field of national security and defense is determined by the fact that the activities of public sector institutions in this area is quite complex nature, due to the presence of special security objects, in particular, the individual with his rights and freedoms. spiritual values.

In the context of escalating military conflict in the East, problems that, in some cases, are common to all modern states (eg, struggle of political forces, insufficient qualification of government and military officials, insufficient funding of rearmament programs, structural or organizational gaps in government), become important threats to national security. The financing of state policy in the field of national security plays a special role in forecasting, identifying, identifying and counteracting these threats.

Analysis of recent research and publications. Domestic scientists have devoted their research to the issue of financial support of state policy in the field of national security of Ukraine: A. Datsyuk, T. Ivanova, O. Kornievsky, M. Latinin, N. Orlova, G. Sytnyk, L. Sergienko, T. Stukalin, L. Chupriy, T. Yarovy and others.

However, despite the availability of publications on the financing of state defense policy and military cooperation, the issues of cooperation between public sector institutions to protect the national interests of the country and defense, the role of civil society institutions in the fight, which became the main problem of state defense policy today, no longer so much individual states of nations as the entire world community.

The purpose of the article is to reveal the essence and importance of financial support for state policy in the field of national security and identify the most effective ways to allocate defense spending, which is extremely important in terms of efficient use of internal sources and limited resources.

Results of the research. The nature of modern military threats has changed significantly. Blocks of external and internal threats are being formed, and the connection between external and internal threats to national security is growing, and they are becoming increasingly complex. In such circumstances, experts from the world's leading countries recognize that one of the most economical and appropriate ways to maintain the state's defense capabilities at the appropriate level is the organization of the national security and defense system, especially in non-aligned countries.

History knows many examples of organization and conduct of actions that may be inherent in the modern concept of territorial defense in the country or region. At the same time, at all times it played a supporting, secondary role in relation to the aggressor's external front. It should be noted that for the most part these actions were not sufficiently prepared, were carried out in accordance with the threats that actually arose during the hostilities, and, of course, without taking a large scale.

Armed aggression in eastern Ukraine has become a long-term factor influencing Ukraine's political, economic, military and social spheres. The basis of the financial component of the state's readiness for defense is the correspondence between the current stage of the country's development and the nature and peculiarities of warfare in each case.

The pre-war situation, especially a special period, is characterized by the fact that the needs for all types of resources, as a rule, exceed the existing capabilities of the state. Thus, there is a discrepancy between the required and actual level of financial support of state policy in the field of national security and defense of Ukraine in the implementation of tasks to combat hybrid warfare (Zakon, 2018: 2).

The processes of economic support of military construction in Ukraine in recent years are characterized by diversity and complexity. Their main content can be considered changes in the management system of the military economy as a whole and the creation of military products, as well as significant changes in military-budgetary policy and the transformation of military-social policy of Ukraine. The content and methods of managing the economic support of military construction have significantly affected the state of the Armed Forces of the Ministry of Defense of Ukraine. It lacks a single system of economic information, and the problem of its creation is not only not solved, but also not considered. Scientific-methodical and practical problems of unification into a single system of methods of military-economic analysis are not solved. The quality of governance, given the market mechanism, has not improved in either the civilian or military spheres, hence the low efficiency of military and economic activity.

At the same time, it is necessary to develop new approaches to assessing the effectiveness of budget expenditures by calculating the ratio between performance and costs to achieve them, as well as achieving the level of planned performance. It should be noted that in the military sphere the problem of substantiating the list of indicators for assessing the effectiveness of budget expenditures is much more complex than in the civilian sector of the economy (Datsiuk, 2018: 7).

Thus, the management of financial support of state policy in the field of national security and defense should include elements of market transformation and state regulation inherent in the centralized system.

The effective functioning of the components of the Armed Forces of Ukraine is the basis for the implementation of national security policy. Among the complex problems of ensuring the functioning of these institutions is the problem of the appropriate level of their funding. Its essence lies not only in insufficient funding, but also in the need to determine the optimal cost structure in accordance with state priorities in the field of national security.

Ensuring the optimal level of financing of national security and defense is possible only through the implementation of regulations formed on the basis of a comprehensive analysis of the geopolitical and geoeconomic situation, challenges and threats to national security, the current state and prospects of the national economy, real capabilities of armed forces and other military formations, to ensure the sovereignty and territorial integrity of the state. Based on this, the authors identify a number of main factors in the problem of financial support of the institutions of the Ministry of Defense of Ukraine (Yaniuk, 2019: 100):

1. The non-transparent nature of the formation of the budget of defense activities, subjectivism, competition of law enforcement agencies in the budget process.
2. Lack of public understanding of the directions of reforming the Armed Forces of Ukraine in particular and the security sector in general.
3. Political forces use national security and defense issues in their own PR companies.
4. Inefficient process of transition of the Armed Forces of Ukraine to a contractual basis as one of the main directions of their reform and increase of defense capability.

Financing of the Armed Forces of Ukraine, ie meeting their needs, ensuring livelihood, training, maintenance and development is carried out at the expense of the State budget. Expenditures on maintenance and development

are carried out in accordance with the approved estimates of the Ministry of Defense, which are part of the State Budget of Ukraine.

Part of the funds is spent by the Ministry of Defense on the purchase of weapons, equipment, military property, food, which are directed to the armed forces from various sectors of the national economy. In this case, the calculations are made by the relevant departments of the Ministry of Defense through the Department of Finance. Some types of property and food, weapons and military equipment are ordered and paid for by the relevant departments and services of the Armed Forces of Ukraine through their financial and economic departments (Goertzel, 1988: 10).

The current state of funding for the State Military Organization is unsatisfactory. In the context of the financial crisis, the discrepancy between the needs of the power components of the IOD and the capabilities of the national economy has increased significantly. Thus, in 2019, about \$ 8,300 will be allocated per serviceman in Ukraine, while in Russia – 41,800, Turkey – 19,380, Hungary – 67,900, Poland – 86,300, France – 135,780, Germany – 173,740, Great Britain – 335,820, the United States – 436,900 (table 1).

The structure of state budget expenditures does not correspond to the tasks of the State Military Organization defined by the Constitution and laws of Ukraine. The transition of law enforcement agencies to partial "self-sufficiency" is a source of large-scale non-national security and protected corruption. Commercial activity of law enforcement agencies, which is not provided by the Constitution and laws of Ukraine, threatens the transition of these structures under national security and defense of non-state actors and foreign states (Chuprii, 2013: 37).

Funding the Ministry of Defense of Ukraine, in particular its Armed Forces, is a national task directly related to ensuring its sovereignty and territorial integrity. Political, economic, socio-cultural, ethnic contradictions in this area are fundamentally excluded, as they threaten the loss of control over the security forces.

Table 1

Comparative characteristics of national security expenditures for the defense of Ukraine's closest neighbors and countries with the highest expenditures

Country	Population, thousand people	The size of GDP, billion \$	The size of the regular armed forces, thousand people	The size of the military budget, billion \$	The size of the military budget, % of GDP	The size of GDP per capita, billion \$	The amount of defense spending per serviceman, thousands \$
United Kingdom	61113	2246,08	175,69	59,0	2,62	36,8	335,82
Germany	82330	3309,67	250,6	43,54	1,32	40,2	173,74
Poland	38482	430,645	100,0	8,63	2,0	11,2	86,3
Russia	142800	1479,82	1000,0	41,8	2,82	10,3	41,8
USA	304060	14043,9	1580,0	690,3	4,92	46,2	436,9
Turkey	76800	614,554	510,6	9,9	1,6	8,0	19,38
Hungary	9905	130,419	29,45	2,0	1,53	13,2	67,9
Ukraine	45760	137,929	144,0	1,196	0,87	3,01	8,3
France	64420	2560,0	352,77	47,9	1,87	39,7	135,78

Based on world experience, it can be argued that there are different ways to solve the problem of financing national security and defense, but they are always based on a compromise between spending on social sphere and defense. The experience of the leading states shows that the defense development budget provides funds for the maintenance of personnel not more than 50% of the total, and the critical limit beyond which the "eating" budget begins is 75% of the funds provided for defense. By the way, 25.3% of the defense budget is spent on the development of military infrastructure in Germany and Poland, 32.4% in Turkey, 46.1% in France, and 5.6% in Ukraine.

he practice of limiting the budget process to only one year has proved ineffective. World experience offers rational approaches to the preparation and approval of the defense budget. As a rule, they are based on a cyclical (two or three years) program-target method "planning - forecast - budgeting". The basis of this process is the defense's development plans, which are adjusted annually. For the countries of the Euro-Atlantic security area, the obligatory practice of law enforcement agencies is the constant monitoring of the use of budget funds by civil society institutions and the assessment of the state of combat readiness of the armed forces and other law enforcement agencies by parliament. In Ukraine, the experience of forming and implementing the budget by the program-target method has been implemented since 2002, but the implementation of target programs is associated with a number of problems:

- assessment of the fiscal impact of new targeted programs is not carried out properly due to insufficient level of relevant skills and interest of their developers;
- the lack of a single state strategic document, which in fact led to the lack of clearly established long-term security and defense priorities of public policy, the implementation of which should be aimed at targeted programs;
- target programs are not consistent with budgetary resources;
- underdeveloped national security and defense budgeting does not allow to take into account the gradual implementation of targeted programs over several years, which leads to incomplete funding, and in some cases to its absence.

This situation is a consequence of inefficient management in the field of general economic planning of the state in general and budget management in particular (Sergijenko, 2016: 106). This fully applies to the field of budgeting for national security and defense.

Conclusion. Therefore, when financing the Armed Forces of Ukraine it is necessary to take into account not only the cost side, but also their reverse effect on the scientific and technical level and competitiveness of the country, exports of high-tech products, labor market, geopolitical and geoeconomic situation; in the context of the requirements for defense services on the part of society, first of all, the country's competitiveness in the external environment should be taken into account (non-competitive defense is equivalent to its absence); and the threshold values of national defense expenditures should be adhered to – from 6% to 10% of GDP, which is an acceptable level of military-economic "tension" of the state.

In democracies, security and defense planning is the process by which the government transforms society's understanding of security needs into security tasks, planners turn them into optimal goals, military and civilian security experts transform them into short-term national security and defense, national security and defense and long-term security and defense plans submitted to parliament.

Ukraine, like most post-Soviet states, is unable to fully provide the necessary level of funding in the field of security and defense, so the defense budget remains a "survival budget" that does not guarantee the tasks assigned to the Armed Forces of Ukraine.

At present, the financial support of state policy in the areas of national security and defense has become a crucial link in the entire military policy of the state. Insufficient allocations of funds are evidence that the state military policy is ineffective, does not increase combat readiness, hinders the development of an optimal defense complex. From a military-strategic point of view, the current military-financial policy of the state towards the armed forces is dangerous, does not contribute to strengthening its sovereignty and independence.

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