

THE CONCEPT AND ESSENCE OF BUDGET EXPENDITURES ON NATIONAL SECURITY

ПОНЯТТЯ ТА СУТНІСТЬ ВИДАТКІВ БЮДЖЕТУ НА НАЦІОНАЛЬНУ БЕЗПЕКУ

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The article examines the historical origin of the concept of «national security», because such security was and remains a fundamental value of society and is both an object of public life and combines its focus, content and effectiveness. Given the fact that today there are many definitions of the term «national security», and among scientists there are different approaches to the interpretation of this term, it analyses different scientific approaches to the definition of national security. At the same time, it is determined that the objects of national security are man and citizen; state; society.

The essence of the concept of «budget expenditures», the peculiarities of its interpretation and the main features are clarified. It has been determined that budget expenditures on national security are the most important component of the national financial system. It is established that the financing of national security is carried out exclusively at the expense of the State Budget of Ukraine in the amount determined annually by the Law of Ukraine «On the State Budget of Ukraine». The level of such expenditures is one of the most important criteria that helps to create the necessary conditions for the ability of society and the state to protect national interests, deter and/or eliminate internal and external threats to national sovereignty, territorial integrity, social order, economic development and other important elements of spiritual and material vital functions. Based on the above, the article proposes an author's definition of the concept «budget expenditures on national security».

The methodological basis of the scientific article was performed by a system of complementary philosophical, general scientific and special methods of cognition. It is determined that the main provisions of the article can become a scientific and theoretical foundation for further research.

Key words: security, national security, budget expenditures, budget expenditures on national security.

У статті досліджено історичні витоки становлення поняття «національна безпека», адже така безпека була і залишається фундаментальною цінністю суспільства і виступає, як об'єктом суспільної життєдіяльності, так і поєднує в собі її спрямованість, змістовність та ефективність. Із урахуванням того, що на сьогоднішній день є чимало визначень поняття «національна безпека», а серед науковців існують різні підходи щодо трактування цього терміна, було здійснено аналіз наукових підходів до визначення національної безпеки. Водночас визначено, що об'єктами національної безпеки виступають людина і громадянин; держава; суспільство.

З'ясовано сутність поняття «видатки бюджету», особливості його трактування та основні ознаки. Визначено, що видатки бюджету на національну безпеку є найвагомішою складовою національної фінансової системи. Установлено, що фінансування національної безпеки здійснюється винятково за рахунок коштів Державного бюджету України в розмірі, який визначається щорічно Законом України «Про Державний бюджет України». Рівень таких видатків є одним із найважливіших критеріїв, що сприяє забезпеченню формування необхідних умов здатності суспільства й держави захищати національні інтереси, стримувати та/або усувати внутрішні й зовнішні загрози національному суверенітету, територіальній цілісності, соціальному ладу, економічному розвитку, іншим важливим елементам духовної й матеріальної життєдіяльності. На підставі наведеного, у статті запропоновано авторське визначення поняття «видатки бюджету на національну безпеку».

Методологічною основою наукової статті стала система взаємодоповнюючих філософських, загальнонаукових та спеціальних методів пізнання. Визначено, що основні положення статті можуть бути науково-теоретичним фундаментом для подальших наукових розробок.

Ключові слова: безпека, національна безпека, видатки бюджету, видатки бюджету на національну безпеку.

Formulation of the research problem. At the current stage of development of our state, national security expenditures are the most important component of the domestic financial system. From the point of view of financial and legal regulation of budget expenditures on national security, the legal position of Ukraine should be clearly formed, and the improvement of legislation and further reform of the system should contribute to strengthening national security of Ukraine.

Analysis of recent researches and publications, highlighting previously unresolved parts of the overall problem. Peculiarities of budget expenditures ensuring national security have been the subject of research of the following well-known scientists: V. Bilous, O. Bodruk, O. Bryhynets, L. Voronova, V. Horbulin, O. Danilyan, O. Dzioban, O. Dmytryk, M. Karasev, Yu. Krokhin, T. Latkovska, V. Lipkan, O. Lukashev, O. Muzyka-Stefanchuk, N. Nyzhnyk, O. Orlyuk, S. Pyrozhekova, G. Perepelytsia, N. Pryshva, V. Chernadchuk, N. Yakymchuk and others.

Given the above, the study of the concept and essence of budget expenditures on national security needs to be generalized and systematized.

The purpose of the article is to clarify the concept and essence of budget expenditures on national security and to form the appropriate ways to improve financial legislation.

Presenting main material. Humanity has always had a concern about security as a social phenomenon. Originally, this problem was studied and discussed by such thinkers

of the past as Publius Ovidius, Heraclitus, Cicero, Tibullus, Horace, Seneca, Blessed Augustine, Machiavelli, Hugo Grotius, Claude Saint-Simon, Charles Montesquieu and others, who associated security primarily with state formations and external threats.

With the emergence of nation-states and their transformation into a major subject of international relations, the notion of security has acquired the character of national security. The English philosopher and political thinker Thomas Hobbes believed that national security – not just the center of state activity, it is the sense of existence of the state. Without it, according to Hobbes, any state is impossible.

Understanding the concept of «national security» is influenced by the historical experience of states, the nature of political regimes, the peculiarities of the international situation in a particular historical period, the goals of foreign and military policy and other factors.

According to the Law of Ukraine «On National Security of Ukraine», national security is seen as the protection of state sovereignty, territorial integrity, democratic constitutional order and other national interests of Ukraine from real and potential threats [1].

Today, there are many definitions of «national security». Scientists have their own opinions and approaches to the interpretation of this term. We consider it expedient to reveal the essence of at least some of them. The concept of state (national) security means the state of protection of state

authorities, sovereignty, defense capabilities, peace of people, social harmony, environment, national and religious equality [2, p. 111]. According to another definition, national security is a set of officially adopted views on the goals and state strategy in the field of security of the individual, society and state from external and internal threats of political, economic, social, military, environmental, informational and other nature, taking into account available resources and opportunities. [3, p. 5]. National security is also understood as the ability of a nation to meet the needs necessary for its self-preservation, self-reproduction and self-improvement with minimal risk for the basic values of its current state [4, p. 1]. V. Lipkan, O. Lipkan, O. Yakovenko in the scientific work «National and international security in definitions and concepts» note that national security is the protection of vital interests of the individual, society and the state in all spheres of life from external and internal threats that provides sustainable development of the country [3, p. 12]. According to N. Kosolapov, national security is stability that can be maintained for a long time, a state of fairly reasonable dynamic protection from the most significant of the existing threats and dangers, as well as the ability to recognize such challenges and take timely measures to neutralize them [5, p. 67].

Thus, national security is the protection of vital interests of the individual, society and the state in various spheres of life from external and internal threats, which ensures the sustainable development of the country.

Should be noted that the concept of national security has a large number of dimensions and aspects, the difference between which lies in the respective positions from which the issue is considered.

It is also worth mentioning that a comprehensive study of the phenomenon of national security involves taking into account different, even contradictory views and approaches in this area, which in combination are largely complementary.

Ensuring the high level of protection of national interests, which creates appropriate conditions for the stable development of the individual, society and the state, is the task of national security policy. At the same time, an important condition for the effectiveness of such a policy is the priority of non-violent ways to protect national interests and the values that underlie them.

National security functions through a system of various relations between the individual and society, between the citizen and the state, between society and the state, between different states. Therefore, national security is a state of internal and interstate relations, which determines the effectiveness of the system of state, legal and social guarantees of human and civil rights and freedoms, basic values and interests of society and the sovereign state from internal and external threats.

Objects of national security are:

- 1) man and citizen – their constitutional rights and freedoms;
- 2) the state – the constitutional order, sovereignty, territorial integrity and inviolability;
- 3) society – its spiritual, moral and ethical, cultural, historical, intellectual and material values, information and environment, land resources.

Therefore, after analyzing the domestic legal literature in order to define the concept of «national security», it was found that scientists identify a number of characteristic features to this phenomenon. Firstly, national security is seen as a specific condition that, under certain circumstances, can become a goal itself. This understanding is based on a teleological interpretation of security, as well as on the content of international legal acts. It is stated in the UN Charter that one of the goals of the United Nations is the desire to join forces to maintain overall security. In fact, it means refraining from any actions that could worsen the situation and jeopardize the maintenance of security in general [6-7]. Secondly, national security is a state of normal functioning and development of the national

political and legal system. However, it is determined by both objective and subjective factors.

Taking into account the etymology of the word «security», the state of national security is determined by:

- 1) the absence of threats to national interests (objective factor);
- 2) protection of national interests from threats (subjective factor) [8-9].

Thus, the national security of Ukraine is a qualitative and quantitative state of Ukrainian society and state, which is characterized by the following features:

- 1) the possibility of progressive and sustainable development;
- 2) consistency of national security interests with public interests at the legislative level;
- 3) protection from external and internal threats;
- 4) compliance with the constitutional order, constitutional rights and freedoms of citizens.

Having defined the concept of national security, it is important to note what exactly the budget expenditures on national security are. According to the provisions of the Budget Code of Ukraine (hereinafter – BCU), budget expenditures are funds aimed at implementing programs and activities provided for in the relevant budget. At the same time, the legislator determines that the budget expenditures do not include: debt repayment; granting loans from the budget; placement of budget funds on deposits; purchase of securities; return of overpaid amounts of taxes and fees and other budget revenues, carrying out their budget reimbursement; compensation of the part of the amount of (financial) penalties transferred to buyers (consumers) at the expense of (financial) penalties applied by the bodies controlling the collection of budget revenues, as a result of the inspection on the application or complaint of the buyer (consumer) about the violation by the taxpayer of the established procedure for settlement operations [10]. This definition of the category «budget expenditures» does not fully disclose its content and specific features. Given the above, it can be stated that the definition provided by the BCU is not appropriate and unambiguous.

In the scientific literature, one can find different approaches to the interpretation of the term «budget expenditures».

Thus, A. Tedeev and V. Parygina, define budget expenditures as a complex system of redistribution of funds included in budget revenues and directed to the financial support of the state and (or) municipalities [11, p. 309]. I. Kucheroch shares the opinion of the above researchers and suggests that budget expenditures should be understood as funds for financial support of tasks and functions of the state and local self-government [12, p. 95]. In our opinion, the given definitions of scientists are general and do not reveal the whole essence of budget expenditures.

M. Artus and N. Khyzha believe that budget expenditures at different levels reflect the economic relations that arise in connection with the distribution of financial resources of the state and their use by industry, territory and purpose [13]. According to O. Vasylyk, budget expenditures by their economic essence are a tool for distribution and redistribution of the centralized monetary fund of the state and its use for its intended purpose to ensure public welfare [14]. According to Yu. Pasichnyk, state budget expenditures are state expenditures at the national level which are necessary for the state to perform its functions. These costs express the economic relations on the basis of which the use of centralized funds in certain areas defined by law [15, p. 59].

A. Monaenko considers it appropriate to define «budget expenditures» as public, continuous and direct state spending associated with its operation on the distribution and use of centralized funds to ensure the implementation of tasks and functions of the state [16, p. 443]. In our opinion, this approach to understanding the category of «budget expenditures» is not entirely correct, as the scientist reveals this category with

the help of another one which is «budget spending», and these concepts should be distinguished.

According to S. Bulgakov, budget expenditures are funds directed to the implementation of programs and activities provided by the budget, except for funds to repay the principal amount of debt and return of overpaid amounts to the budget [17]. According to O. Orliuk, the term «budget expenditures» implies direct target expenditures of the state that ensure its smooth operation and reflect the economic relations associated with the distribution and redistribution of the part of national income that is concentrated in the budget [18].

According to A. Ilyin, budget expenditures, as a legal category, are a set of systems of legal relations, each of which includes legal relations for financing from the budget and legal relations for the actual use of budget funds [19, p. 23].

The position of Yu. Krokhina and M. Karaseva, who consider budget expenditures in material, economic and legal terms seems to be reasonable [20, p. 213]. The economic content of budget expenditures is characterized by the relationship on the basis of which the process of using centralized state funds in various areas is carried out. The legal content of budget expenditures lies in the fact that the latter are part of the financial activities of the state, and therefore endowed with general features of financial activities of the state and the differences inherent in the process of using state centralized funds [21, p. 227].

We consider D. Fadeev's approach, which interprets the concept of «budget expenditures» in several aspects, to be proper and well-grounded. Firstly, he sees it as a complex system of distribution and redistribution of cash and financial flows, which are aimed at economic support of the state and municipalities, based on the need to focus on the final result; secondly, as a process of allocation and use of financial resources accumulated in the budgets of the relevant levels,

in accordance with the law on the budget for the current year; thirdly, as a set of methods, techniques and various methods by which financial resources of budgets of different levels of the budget system of the state come to recipients and managers of budget funds [22].

Studying the problem of legal regulation of expenditures, L. Voronova defines this category as government spending which expresses the economic relations regulated by legal norms, formed during the distribution and use of centralized and decentralized funds and ensure its continuous operation [23, p. 440]. At the same time, the scientist emphasizes that budget expenditures are twofold. Thus, on the one hand, they are the spending of the state, which insures its operation, and on the other – the revenues from which government agencies and organizations form their funds necessary for their operation. The definition contains the term «government spending», but the latter express only the economic orientation, and are not identified with economic relations.

After analyzing the above definitions of «budget expenditures», we come to the conclusion that the approach to clarifying their essence is ambiguous.

Conclusions. Thus, the definitions given in the article are general and do not fully disclose the essence of budget expenditures. In this regard, we suggest to amend the BCU, and under the definition of «budget expenditures» to establish that it is a part of the financial resources of the state, which are concentrated in the budgets of relevant levels and aimed at implementing programs and activities entrusted to public authorities and local self-government in accordance with the provisions of budget legislation.

Taking the above as a basis, we can formulate the following definition of «budget expenditures for national security» – budgetary resources that are aimed at carrying out tasks and functions to ensure national security of the state, provided by the relevant budget.

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