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STATE BUDGET SAFETY: NATURE AND KEY THREATS

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Abstract. *The article deals with the essence of financial security and outlines its components. There are arguments that budget security has the essential part among the structural elements of a common financial system. Approaches were made to show the interpretation of the concept of «security budget» and*

clarified the meaning of that definition. The basic problem of budget security were shown threats, and as a result risks of budgetary security too. A number of factors which influences on e th effectiveness of budget security, was identified.

Keywords: *financial security, state budget security, the object of budget security, subjects of budget security, risks of budget security.*

The detailed analysis of works of scientists in the field of financial safety a conclusion allowed to do, that financial safety of the state includes the row of subsystems among that a leading place occupies is budgetary safety. It can be explained by that a budget comes forward as an instrument of providing and adjusting of socio-economic development of the state and is one of effective levers of the macroeconomic stabilization.

There are such approaches to this determination:

- as the state of providing of solvency of the state;
- as the financial terms shown in the volumes of budgetary resources and principles of their forming and distribution;
- as the public policy oriented to realization of national economic interests of country;
- as correlation of parameters of forming of budgetary facilities and total necessities of recipients of these money;
- as a level of implementation of the functions the state taking into account balance of profits and charges of the state and local budgets;
- as a development, acceptance and control (to monitoring) of implementation of budget process;
- as a degree of balancing of budget.

Taking into account these circumstances, we are specify determination of the marked definition.

The budgetary safety we understand the state of the budgetary system, that is characterized by balanced of profits and charges of the state and local budgets, high level of liquidity of assets, presence of cash currency and other reserves that is able to provide stability of national economy.

The object of budgetary safety are budgetary resources and parameters of their forming,

description of the budgetary system and features of budgetary process, that is taken into account in the process of providing of budgetary safety.

The activity of the state and financial institutes, sent to realization of her certain level, comes forward as the article of budgetary safety, by influence on the object of budgetary safety. The subjects of budgetary safety are forward public organs of power and management, organs of local self-government, population. The primary purpose of budgetary safety is providing of the effective functioning of the budgetary system of the state through an exposure and counteraction to the threats to its functioning.

The basic problems of budgetary safety, source of threats are outlined, and - accordingly, risks of budgetary safety.

Among the basic problems of budgetary safety it costs to distinguish a few main, namely: necessity of clear differentiation of functions state and local budgets; perfection of the system of interbudgetary relations; ordering system offsets, installation procedures rationale budget spending priorities and their rules preventing improper use of resources and others.

Given the above it can be argued that the effectiveness of the security budget is conditioned by such factors as:

- 1) the size of its budget;
- 2) the degree of balance;
- 3) active in the country's budget system;
- 4) The current legal framework, the professionalism and diligence procedure development and review and approval of the budget;
- 5) the extent of budget financing;
- 6) certain budget classification;

7) the presence or absence of budgetary provisions;
 8) budget accounting system;
 9) the timely adoption of the budget;
 10) the nature of the cash budget execution and the use of temporarily free balances of state and local budgets by commercial banks;

11) as budgetary calculations;
 12) the extent of tax incentives;
 13) the level of devaluation of the national currency;
 14) the presence or absence of hard budget constraints;
 15) budget discipline.

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