

ESTIMATION AND WAYS OF PROVIDING OF BUDGETARY SAFETY OF UKRAINE

Makarchuk I.N.

PhD (Economics), Associate Professor,
Associate Professor of finance, banking and insurance,
Pereiaslav-Khmelnytskyi Hryhorii Skovoroda State Pedagogical University

Vynoqradnya V.M.

PhD (Economics), Associate Professor,
Associate Professor of finance, banking and insurance,
Pereiaslav-Khmelnytskyi Hryhorii Skovoroda State Pedagogical University

Malyshko V.V.

PhD (Economics), Associate Professor,
Associate Professor of finance, banking and insurance,
Pereiaslav-Khmelnytskyi Hryhorii Skovoroda State Pedagogical University

Introduction. Questions, related with budgetary safety, are actual enough for different countries. Providing of budgetary safety is one of leading directions in the management of the state financial safety on the whole in the conditions of negative processes which take place in the state and directly influence on the state of material well-being the money of budgets of all levels. Operating budgetary safety must take into account influence of various factors on the budgetary system of country and, accordingly, provide implementation of the socio-economic tasks fixed on the state. A purpose of increase and providing of budgetary safety of the state must be among basic tasks during realization of socio-economic priorities of every country, as exactly budgetary safety as important factor of socio-economic development of the state is an original indicator and criterion of efficiency of it fiscal policy and organization of budgetary process taking into account public and national interests. Consequently, providing of budgetary safety of the state is one of key tasks during realization of it strategic socio-economic priorities.

Purpose. The purpose of this work is research of factors and threats of budgetary safety and analysis of the state of budgetary safety in the cut of basic indicators of budgetary safety. Ground of recommendations in relation to providing of budgetary safety of Ukraine taking into account national interests in today's circumstances.

Results. Investigational components and indexes which characterize promissory strength security, grounded system of measures on strengthening of promissory safety of Ukraine in the context of achievement of positive indexes of socio-economic development taking into account national interests of country.

Conclusion. It is set as a result of research, that analysable indicators testify to insufficient firmness of state finances and, as a result, threat budgetary safety, by main reasons what a growing budgetary deficit and coverage of him is due to the external borrowings, high level of subsidizing of local budgets, low level of control, in a financially budgetary sphere.