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ECONOMIC AND LEGAL DUE DILIGENCE OF THE ALLOCATION OF ON-BUDGET EXPENDITURES FOR THE SES OF UKRAINE**ЕКОНОМІКО-ПРАВОВИЙ АНАЛІЗ РОЗПОДІЛУ ВИДАТКІВ ДЕРЖАВНОГО БЮДЖЕТУ УКРАЇНИ ДЛЯ ДСНС УКРАЇНИ**DOI: [https://doi.org/10.37634/efp.2021.6\(1\).2](https://doi.org/10.37634/efp.2021.6(1).2)**CHUBAN Viktoriia** – PhD in Economics, Associate Professor, Heroes of Chernobyl Cherkasy Institute of Fire Safety of the National Civil Defense University of Ukraine**PASYNCHUK Kyrylo** – PhD in Pedagogy, Associate Professor of department, Heroes of Chernobyl Cherkasy Institute of Fire Safety of the National Civil Defense University of Ukraine**KRICHKER Olha** – PhD in History, Associate Professor of department, Heroes of Chernobyl Cherkasy Institute of Fire Safety of the National Civil Defense University of Ukraine

The paper raises the issue of economic and legal due diligence of the allocation of expenditures of the state budget of Ukraine for the State Emergencies Service of Ukraine (SES of Ukraine). The research shows that under the political transformations in Ukraine, characterized by variability and uncertainty of environmental factors, the role and importance of effective functioning of law enforcement agencies, in particular the State Emergency Service of Ukraine, is increasing. Their network is shrinking, the number of staff is being downsized. At the same time, the control of financial bodies over the economic and targeted use of funds is being strengthened, and a regime of strict limitation of budget expenditures and other state expenditures is being introduced to reduce the budget deficit and prevent financial crisis. A number of laws, statutes, codes, rules, regulations and requirements on the distribution of state budget expenditures of Ukraine has been analyzed. The three-times shrinking of resources aimed initially at the construction (purchase) of housing for the rank and file and senior staff of the Civil Protection Service in 2021 is considered to be a negative social indicator for the SES of Ukraine. The positive dynamics is traced in the increase in funding for the activities of the civil defense forces by 6 %. It is noted that in recent years no funds have been allocated for the purchase of fire and other special equipment of domestic production.

It is concluded that this level of funding is not sufficient, because the effectiveness of emergency response is determined by the level of combat capability of the material and technical base of the bodies and units of the SES of Ukraine. With an insufficient funding, the required level of protection of the population and territories from emergencies cannot be achieved.

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У статті порушено проблему економіко-правового аналізу розподілу видатків державного бюджету України для Державної служби України з надзвичайних ситуацій (ДСНС України). Досліджено, що в умовах політичних перетворень в Україні, що характеризуються мінливістю та невизначеністю чинників зовнішнього середовища, посилюється роль і значення ефективного функціонування силових відомств, зокрема Державної служби України з надзвичайних ситуацій України. Їх мережа скорочується, кількість персоналу зменшується. Одночасно посилюється контроль фінансових органів за економічним та цільовим використанням коштів, запроваджується режим жорсткого обмеження видатків бюджету та інших державних видатків з метою зменшення дефіциту бюджету та запобігання фінансовій кризі. Проаналізовано частину нормативно-правових актів щодо розподілу видатків державного бюджету України. Також у статті наголошено, що негативним соціальним показником для ДСНС України буде скорочення в 2021 р. фінансування будівництва (придбання) житла для осіб рядового і начальницького складу служби цивільного захисту у 3 рази. Позитивною динамікою, відмічено, збільшення фінансування забезпечення діяльності сил цивільного захисту на 6 %. Зазначено, що протягом останніх років не виділяються кошти на придбання пожежної та іншої спеціальної техніки вітчизняного виробництва.

Зроблено висновок, що такий рівень фінансування не є достатнім, адже ефективність реагування на надзвичайні ситуації визначається рівнем боєздатності матеріально-технічної бази органів та підрозділів ДСНС України. За неналежного рівня фінансування не буде досягнуто необхідного рівня захищеності населення і території від надзвичайних ситуацій.

Keywords: State budget, expenditures, Civil Service of Emergencies of Ukraine, economic and legal due diligence

Ключові слова: Державний бюджет, видатки, Державної служби України з надзвичайних ситуацій, економіко-правовий аналіз

INTRODUCTION

At this point in the development of Ukraine, financial maintenance for the functioning of the state and public territorial entities is becoming increasingly important. The implementation of state functions and tasks of local self-government requires an appropriate financial basis, which is formed at the expense of state and local budgets. Under such conditions, the timeliness, completeness, and efficiency of budget expenditures are rather pressing.

The following domestic and foreign lawyers have devoted their research papers to clarifying certain aspects of the internal structure of the budget process, considering the peculiarities of the stage of budget execution and financial control over the implementation of budget expenditures: V.V. Antonenko, D.A. Bekerska, V.V. Beshcherevnykh, V.T. Bilous, V.V. Boiko, O.O. Bryhinets, T.V. Bugai, L.K. Voronova, N.V. Vorotina, V.M. Harashchuk, O.P. Hetmanets, O.O. Dmytryk, L.L. Yefimenko, I.B. Zaverukha, L.M. Kasianenko, P. Kraulih, M.P. Kucheriavenko, O.V. Makukh, M. O. Matselyk, D.K. Mitrofanova, A.A. Monaienko, O.A. Muzyka-Stefanchuk, A.A. Nechai, S.O. Nishchymna, O.P. Orliuk, P.S. Patsurkivskiyi, N.Yu. Pryshva, M.I. Piskotin, Yu.A. Rovynskiyi, L.A. Savchenko, N.V. Sydorova, M.I. Sidor, K.O. Tokareva, N.I. Khimicheva, O.I. Khudiakov, S.D. Tsyppkin, V.D. Chernadchuk, S.V. Yushko, I.M. Yushchenko, et.al.

Immediate problems of the allocation of expenditures of the state budget of Ukraine for the maintenance of civil protection were considered by A.H. Chubenko, who considers financing of civil protection from the legal point of view, and M.A. Kutsenko [3], who researches only financial maintenance of the rescue service of civil defense.

The **PURPOSE** of the paper is in studying the economic and legal due diligence of the allocation of expenditures of the state budget of Ukraine for the State Emergencies Service of Ukraine.

RESEARCH METHODS

The following methods of research are used in the study: analysis and synthesis, comparison, system, and generalization analysis, inductive inference, graphics, statistics, etc.

RESULTS

The activities of budgetary institutions have undergone significant changes in recent years. For many of them, the budget has remained their source of funding.

The main on-budget regulation is the Budget Code of Ukraine. It governs relations that arise during drawing up, reviewing, approving, executing budgets, reporting on their implementation and monitoring compliance with budget legislation, and liability for violations of budget

legislation, as well as defines the legal basis for creating and acquitting state and local debt [2].

Under the political transformations in Ukraine, characterized by variability and uncertainty of environmental factors, the role, and importance of effective functioning of law enforcement agencies, in particular, the State Emergency Service of Ukraine is increasing. Their network is shrinking; the number of staff is being downsized. At the same time, the control of financial bodies over the economic and targeted use of funds is being strengthened, and a regime of strict limitation of budget expenditures and other public expenditures is being introduced to reduce the budget deficit and prevent financial crisis [1].

The SES of Ukraine is part of the system of executive bodies and ensures the implementation of state policy in the field of civil protection, protection of the population and territories from emergencies and prevention of emergencies, emergency response, rescue, fire extinguishing, fire, and man-made safety, emergency services, prevention of injuries of non-production character, and also meteorological activity. Ensuring the protection of the population and territories from emergencies and the prevention of their occurrence is directly related to the socio-economic processes taking place in society. Every year material damage from emergencies, threatening people's lives and health, is increasing.

The financial mechanism of functioning of the SES of Ukraine, which belongs to the non-profit nature of the budget sphere, has its peculiarities of the sources of mobilization and the order of distribution of funds.

Financial support of bodies and divisions of the SES of Ukraine is a method of the financial mechanism defining principles, sources and forms of financing of business entities whose activity is directed at protection of life and health of citizens, preservation and restoration of national wealth and environment from emergencies and their consequences [4].

The volume of formation of incomes of the SES of Ukraine with other divisions of public service from the state budget is analyzed. Since, among the set of issues of ensuring the state policy in the field of civil protection, one of the main is the problem of ensuring the appropriate level of funding for the SES of Ukraine. In recent years, the costs of protecting the population and territories from emergencies and preventing their occurrence, emergency response, rescue, firefighting, fire and man-made safety, emergency services, and meteorological activities are relatively small. 2021 expenditures from the State Budget of Ukraine for the SES of Ukraine are planned to be more than UAH 16 billion [3], which is UAH 887,600,000 more than in 2020 (Fig. 1).

Analyzing the structure of expenditures for the SES of Ukraine for 2020 and 2021, it can be concluded that in

2021 no UAH will be directed from the State Budget of Ukraine to finance scientific and technical activities in the field of civil protection and fire safety, which is a negative indicator for the SES of Ukraine (Table 1).

The three-times shrinking of resources aimed initially at the construction (purchase) of housing for the rank and file and senior staff of the Civil Protection Service in 2021 is considered to be a negative social indicator for the SES of Ukraine. The positive dynamics is traced in the increase in funding for the activities of the civil

defense forces by 6%. It is noted that in recent years no funds have been allocated for the purchase of fire and other special equipment of domestic production.

Such a level of funding is not sufficient, because the effectiveness of emergency response is determined by the level of combat capability of the material and technical base of the bodies and units of the SES of Ukraine. With insufficient funding, the required level of protection of the population and territories from emergencies cannot be achieved.

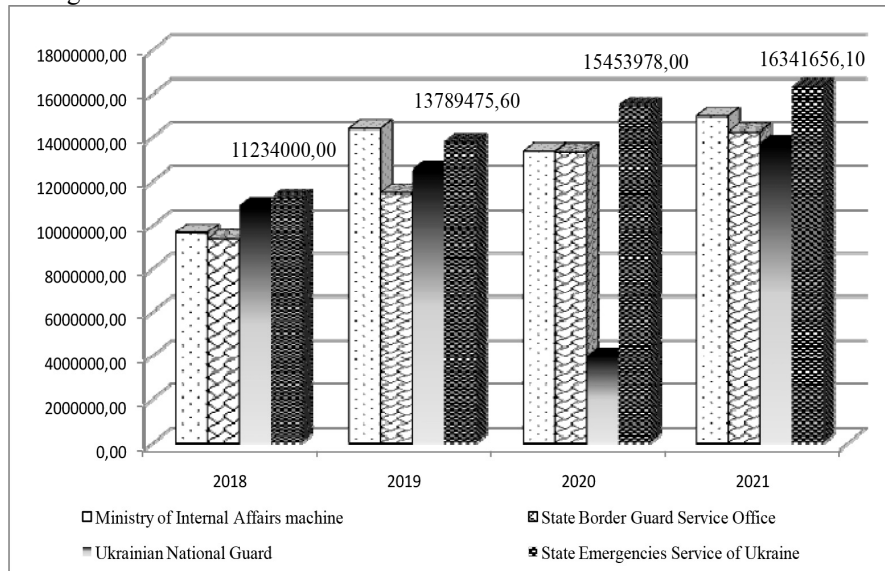


Fig. 1. Distribution of expenditures of the State Budget of Ukraine on some central executive bodies as a part of the system of the Ministry of Internal Affairs of Ukraine in 2018-2021

Table 1

Distribution of expenditures of the State Budget of Ukraine for the SES of Ukraine in 2020-2021

Name according to the department and program classifications of expenditures and crediting of the state budget	2020 (UAH thousand)	2021 (UAH thousand)
Emergency management and administration	234626,00	256052,90
Meteorological activities	661759,00	687667,10
Scientific and technical activity in the field of hydrometeorology	41230,50	40660,20
Construction (purchase) of housing for the rank and file and senior staff of the State Emergency Service of Ukraine	90000,00	30000,00
Ensuring the activities of civil defense forces	13535596,90	14379175,80
Training, scientific and technical activities in the field of civil protection and fire safety	828902,30	948100,10
Scientific and technical activities in the field of civil protection and fire safety	61863,30	0,00

CONCLUSIONS

Guaranteeing the safety of life, health, and property of people, protection of the population and territories, objects of economy, and national heritage of the people of Ukraine from the negative consequences of emergencies is considered an integral part of national security policy and state-building and public administration. At the same time, the difficult situation in the field of protection of the population and territories from the consequences of emergencies has determined a change in national security priorities and led to consideration of improving the efficiency of bodies and units of the SES of Ukraine as a prerequisite for sustainable socio-economic development. The nature and

scale of natural and man-made threats to national security show that its level cannot be sufficient if the task of protecting the population, objects of the economy, national heritage from emergencies of man-made, natural, or any other nature is not solved at the state level, which is in its turn impossible without proper funding of the SES of Ukraine.

The leading role of the state lies not only in ensuring the receipt of the necessary budgetary resources but also in forming a branched, adaptive model of financial support of the SES of Ukraine, which needs better economic and managerial maintenance.

The main purpose of further research is to build a modern theory of budget funding of the SES of Ukraine to ensure a high level of life safety in Ukraine.

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