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CHANGES IN FINANCING THE NATIONAL SECURITY AND DEFENSE SECTOR IN WARTIME

In 2023 output of the state budget for the security and defense of Ukraine rose by 1 231,0 billion hryvnias in comparison with the beginning of 2022 when it was 1485.5 billion hryvnias at the end of December 2022. It was said in the report on the financing of articles of the State Budget of Ukraine for that year as to the national security and defense of Ukraine and discussed at the meeting of the National Security Council of Ukraine.

The increase in the output was in the amendments of the Law of Ukraine “On the State Budget of Ukraine for 2022”. In 2022 the bodies of the security and defense sector of Ukraine enlarged the amount by 188.3 billion hryvnias. In 2022 32.5 percent of the gross domestic product will be budgeted to the national security and defense of Ukraine from special funds of the state budget. In the conditions of martial law, the security and defense sector of Ukraine made it possible to finance obtaining material and technical resources, the payment to military men, policemen, provide payment of one-time monetary assistance to the families of fallen servicemen and other social benefits [1].

The draft resolution “Some issues of the implementation of the State Budget of Ukraine in 2023 under martial law” was adopted. It made easier the procedure for the execution of the state budget in financing the national security and defense sector, and to reduce the likelihood of information leakage, which poses a threat to national security under martial law. According to Prime Minister Denys Shmyhal 43 per cent of all expenditures will be directed to the army and security and it is more than UAH 1 trillion. The 2023 budget will be a budget for Ukraine’s victory in the fight against the aggressor [2].

In 2023 the administrators of funds in the security and defense sector are allowed to adjust expenditures in accordance with the needs, to minimize the list of documents for the Treasury to make payments of the Ministry of Defense to prevent leakage of information, and to suspend for the period of martial law the amendments to the passports of budget programs on security and defense expenditures.

Building a strong army is the main task of the Government during the full-scale war and the resources spent in 2022 and budgeted for 2023 demonstrate it. Payments to all military personnel have been significantly increased. More than UAH 250 billion were allocated for the purchase and modernization of weapons and equipment that effectively destroy Russian invaders. There have been developed new mechanisms of security to support Ukraine. The “Ramstein” format unites more than 50 countries of the world. It was launched to meet the defense needs of the Ukrainian army in a full-scale Russian invasion. Minister of Foreign Affairs Dmytro Kuleba stated that Ukraine has high hopes for new decisions on defense support from partners and called the meeting important for announcing new decisions.

The governments of the United States, Germany, Denmark, Great Britain, the Netherlands, Norway, and some other countries concluded long-term contracts to produce weapons for Ukraine over the next two-three years. The current Prime Minister of Ukraine Denys Shmyhal said that Ukraine continued to produce its own weapons. “We have applied for NATO membership. We are introducing the best standards of the Alliance in logistics, planning, and accountability. The Ukrainian army, without exaggeration, is now one of the strongest in Europe and the world. And our army will bring us victory. And we will work to ensure that it is provided in the best possible way” [3].

Conclusion

Зростання фінансування статей Державного бюджету України щодо національної безпеки і оборони держави через повномасштабну агресію російської федерації. Фінансова безпека України визначається станом обігу фінансових ресурсів з метою забезпечення фінансування армії та оборони. Необхідність регулювання нормативно-правової бази з питань забезпечення фінансової безпеки України та систематичного бюджетного фінансування галузей оборони. Створення сприятливих умов для розвитку та відновлення підприємств з метою фінансування основних галузей оборони за спрощеною системою оподаткування в умовах воєнного стану.

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