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NAS RK is pleased to announce that Bulletin of NAS RK scientific journal has been accepted for indexing in the Emerging Sources Citation Index, a new edition of Web of Science. Content in this index is under consideration by Clarivate Analytics to be accepted in the Science Citation Index Expanded, the Social Sciences Citation Index, and the Arts & Humanities Citation Index. The quality and depth of content Web of Science offers to researchers, authors, publishers, and institutions sets it apart from other research databases. The inclusion of Bulletin of NAS RK in the Emerging Sources Citation Index demonstrates our dedication to providing the most relevant and influential multidiscipline content to our community.

Қазақстан Республикасы Ұлттық ғылым академиясы "ҚР ҰҒА Хабаршысы" ғылыми журналының Web of Science-тің жаңаланған нұсқасы Emerging Sources Citation Index-те индекстелуге қабылданғанын хабарлайды. Бұл индекстелу барысында Clarivate Analytics компаниясы журналды одан әрі the Science Citation Index Expanded, the Social Sciences Citation Index және the Arts & Humanities Citation Index-ке қабылдау мәселесін қарастыруда. Web of Science зерттеушілер, авторлар, баспашылар мен мекемелерге контент тереңдігі мен сапасын ұсынады. ҚР ҰҒА Хабаршысының Emerging Sources Citation Index-ке енуі біздің қоғамдастық үшін ең өзекті және беделді мультидисциплинарлы контентке адалдығымызды білдіреді.

НАН РК сообщает, что научный журнал «Вестник НАН РК» был принят для индексирования в Emerging Sources Citation Index, обновленной версии Web of Science. Содержание в этом индексировании находится в стадии рассмотрения компанией Clarivate Analytics для дальнейшего принятия журнала в the Science Citation Index Expanded, the Social Sciences Citation Index и the Arts & Humanities Citation Index. Web of Science предлагает качество и глубину контента для исследователей, авторов, издателей и учреждений. Включение Вестника НАН РК в Emerging Sources Citation Index демонстрирует нашу приверженность к наиболее актуальному и влиятельному мультидисциплинарному контенту для нашего сообщества.

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OPTIMIZATION OF GOVERNMENT EXPENDITURES STRUCTURE IN CONDITIONS OF IMPLEMENTATION OF SOCIAL AND ECONOMIC REFORMS IN UKRAINE

Abstract. The article considers the concept of the optimal distribution of government expenditures. It also proves the fact that the structure of budget expenditures is determined by such factors as: the socioeconomic structure of the country, the level of economic development, the established property relations, the specifics of the historical path of the country and the mentality of the population. The types and groups of public expenditures were systematized on the basis of theoretical studies, namely: government expenditures spent to perform general national functions of the state and to provide its security support; government expenditures spent to support the entrepreneurial activity of the state; government expenditures spent to perform education and social functions. Also there was made an analysis of the composition and the structure of the state expenditures of the European Union and Ukraine. The article considers the reasons of ineffective planning and use of expenditures of the Ukrainian budget. There has been established a priority of the government expenditures in the way of realization of the tasks of financial policy. It has been also determined that the priority of government expenditures in the EU and Ukraine coincide, but there are, anyway, some divergences in some shares of their expenditures. According to that, there has been proposed an optimization model of the structure of government expenditures of the Ukrainian budget. The proposed structure of government expenditures, which is being carried out in Ukraine at the present stage, meets the common European requirements and is aimed at realization of socio-economic reforms.

Keywords: government expenditures, types of public expenditures, structure of the government expenditures, optimization of government expenditures.

Introduction. One of the main priorities of Ukrainian government at the current stage, is the development and implementation of economic reforms aimed at further preserving the country's economic and financial potential and ensuring the implementation of an adequate level of social standards for citizens. The current economic situation in the country makes it possible to state that the efficiency of the functioning of the budget system is determined not only by the increase in the volumes of revenues and expenditures of budgets of different levels, but it largely depends on the efficiency of the principles and directions of budget financing.

The economic essence of budget expenditures is that they are an instrument for the distribution and redistribution of the centralized monetary fund of the state (state budget) and funds of financial resources of local governments and their use for their intended purposes. The budget expenditures are also aimed at ensuring financial stability in the country and growing of public welfare of its citizens.

Literature review and the problem statement. The role of public expenditure as a key source of meeting public needs has been traced since the beginning of the development of financial science in the works of such scientists as: Smith A., Petty U., Ricardo D., Yusti F. [1] It has been also actively discussed by the Nobel laureates in economics as: J. J. Stiglitz [2], R. M. Solow [3], A. S. Blinder, G. F. Break [4] and others.

S. Lin [5], R. Kneller [6] paid a special attention to the structure of government expenditures as they investigated the interaction of fiscal and monetary policies. It should be noted that with the help of studying the structure of government expenditures it will be possible to achieve an optimal classification

of expenditures. Japanese scientist T. Sakamoto [7] pointed on the need to separate the government expenditures into three main groups: state consumption, social transfers, state investments. This, in turn, will allow us to assess the impact of government expenditures on the country's economic development and to determine the way and the effect of these groups of government expenditures on the rate of economic growth.

An important area of the study of the government expenditures system is the determination of the efficiency and productivity of using the state funds, which make it possible to justify the correspondence to the needs of society for the functions that government bodies must perform at the level of each state. Therefore, the authors of L. Cossa [8], and later B.M. Sabanti [1] suggested to separate the expenditures on productive and unproductive.

Consequently, the diversity of views and approaches how to structure and to group government expenditures is explained by the need to make the relationship between the elements of the system, the way they interact, the nature of the relationship between them.

The results of the research. The composition and structure of public expenditures is determined by the degree of state influence on socio-economic processes. It should be noted that the content and nature of budget expenditures are determined by the Constitution of the country and depend on the functions entrusted and delegated to state and local authorities to satisfy various territorial needs. The basis for determining this influence are the constitutional guarantees according to which public and social standards are formed.

Speaking about optimal distribution of expenditures we suggest to make such distribution which allows us to achieve the maximum socio-economic development of the country and the welfare of the society using limited resources. M. V. Livdar notes that the features of the structure of budget expenditures are determined by such factors as: socio-economic structure of the country, the level of economic development, relations of property, the specificity of historical development of the country, the mentality of population [9]. That is why the search for optimal budget expenditures, as well as their structure, should be carried out for each country separately, taking into account historical, national, socio-economic and other conditions of their development.

Most European countries use a unified approach which is implemented to determine the priority of financial provision of the appropriate government functions and tasks. According to European scientists, the deviation from the established structure of state expenditures is primarily caused by the implementation of state control over the functioning of those areas and directions that are unacceptable in a market economy.

State expenditures are the basis for providing financing for social programs, regulating the economy, carrying out reforms in various fields of activity, creating general conditions for the development of market relations, increasing the volume of lending to legal and natural persons, developing international relations and other important areas of activity. The implementation of priorities determined by the state budget policy depends on the construction and efficiency of the organization of the mechanism for the formation of the optimal composition and structure of government expenditures.

The comparative analysis of the structure of government expenditures of the EU countries as a whole, individual European countries and Ukraine is shown in the table 1.

Table 1 – The structure of government expenditures of EU countries, %

Index	Year						
	2009	2010	2011	2012	2013	2014	2015
State expenditures spent to perform general national functions of the state and to provide its security support	21,96	21,94	22,59	22,48	22,39	21,98	21,42
State expenditures spent to support the business activity of the state	11,71	11,89	10,76	10,90	10,19	10,18	10,26
State expenditures spent to support the sphere of education	10,55	10,56	10,51	10,26	10,22	10,31	10,30
State expenditures spent on social functions	55,78	55,61	56,14	56,37	57,21	57,53	58,02

Source: Developed by authors on the basis of [Ошибка! Источник ссылки не найден.]

The data shown in the table above confirms that the main focus of EU member states is aimed at providing financial support to the proper level of social standards. According to the data there were on average 56,66% of government expenditures spent on social functions. The growth of the relative and absolute characteristics of social expenditures in the EU countries is caused by the implementation of a number of some measures. The most important of them are: convergence of social policies of European countries, rising of activity mostly in all the spheres of social protection, formation of market relations in the system of social insurance; implementation of the private pension insurance; taking into account some innovative measures in the sphere of social policy; supporting the active employment and creation of conditions which will allow to realize the economic initiatives of the citizens.

The state expenditures spent to perform general national functions of the state and to provide its security support take the 2nd place in the structure of government expenditures of the EU countries, their share on average amounts to 22,11%. There were also taken some calculations that have shown its reduction, at the level of 0,05% of the share in the overall structure of these expenditures. This has been the result of a reduction of government expenditures in the sphere of national defense by the EU member states after the global crisis.

The 3rd place in the distribution of government expenditures takes the education expenditures, which at the end of 2015 amounted to 10,3% of total expenditures. In our opinion, a decline in the share of education expenditures at the level of 0,24% could be a consequence of European tendencies in order to reduce state funding for higher education, due to lack of financial resources in some European countries, by attracting private sector finances.

It should also be noted that during the period of review, the EU countries significantly reduced the costs (by 1,46%) that were given to support economic activities.

The structure of the budget expenditures of Ukraine for the period of 2009-2016 years is shown in the table 2.

Table 2 – The structure of the budget expenditures of Ukraine, %

Index	Year							
	2009	2010	2011	2012	2013	2014	2015	2016
State expenditures spent to perform general national functions of the state and to provide its security support	22,68	23,28	23,90	22,55	24,03	29,16	33,85	32,53
State expenditures spent to support the business activity of the state	15,37	13,04	15,79	16,74	11,56	11,75	10,58	10,02
State expenditures spent to support the sphere of education	21,72	21,13	20,69	20,62	20,86	19,14	16,80	15,49
State expenditures spent on social functions	40,23	42,56	39,62	40,09	43,55	39,95	38,77	41,96
<i>Source:</i> Developed by authors on the basis of [Ошибка! Источник ссылки не найден.]								

According to the data shown in the table, the structure of the budget expenditures of Ukraine meets the common European requirements, since one of the main priorities of the state policy is to provide the financing of social standards at the proper level. Taking into account the general orientation of the fiscal policy of Ukraine, the average share of expenditures spent to support the social sphere is more than 40%.

The state expenditures spent to perform general national functions of the state and to provide its security support take the 2nd place in the structure of Ukraine's budget financing.

During the period of analysis, the share of this group of expenses increased by 9,12% and by the end of 2016 it was 32,53%. There has been a significant increase in the share of expenditures (nearly quadrupled compared to 2013) spent to support the defense of the country. The growth in the share of financing to perform general national functions of the state is primarily due to an increase in the share of expenditures spent on servicing the public debt. It's increase in 2016 was 10 times bigger compared to 2009 or more than 86 billion UAH in comparison with 2015. The share of expenditures to serve the public debt is about 10 billion UAH (it increased 1,12 times).

The 3rd place take the expenditures spent to support the sphere of education. It's share is about 20% of the volume of overall Ukrainian budget. But by the end of 2016 there was a decrease in their share by 4,23% compared to 2009. It should be noted that a significant share of these expenditures is spent on giving the salary for employees of the budget sphere, while financing for the improvement and strengthening of the material base of this sector is practically not performed by the state.

As in European practice, the financial support of entrepreneurial activity of the state takes the 4th place in the priority rank of fiscal policy of Ukraine. As the research study has shown, the share of government expenditures spent to support this area is, on average, about 14% of the total expenditures of overall Ukrainian budget. According to the data of 2016, their share was only about 10% against 15,37% as in 2009.

The main reasons as a change of state support with a reorientation of the transition from direct budget financing to the establishment of individual tax benefits and an increase in the share of other expenditures, in particular, for fulfilling the social functions of the state, servicing the public debt and resolving the military conflict in the territory of Ukraine.

The main reasons for reduction of expenditures to support the entrepreneurial activity of the state are: change in the aspects of government support that concern the transition from direct budget financing to setting the individual tax benefits and also an increase in the share of other expenditures, namely, to fulfill the social functions of the state, to serve the public debt and to resolve a military conflict in Ukraine.

In our opinion, the financial policy in the sphere of state expenditures should be aimed primarily at the formation of their optimal structure, which would contribute to the implementation of the strategic objectives of socio-economic development and the implementation of general national functions of the state. It should be noted that the implementation of structural reforms in the national economy involves making an optimal model for the formation and distribution of financial resources of the state in order to provide «high-quality state». In order to form the optimized model of the structure of government expenditures, it's necessary to set certain restrictions. All these expenditures have to be 100% of overall Ukrainian budget. Thus, according to the Basic Directions of Budget Policy, the share of government expenditures to implement the social functions of the state should be at least 45% and the total share of the remaining state expenditures should not exceed 55%. So, in this context, the inequation of well-structured system of government financial resources should look like this:

$$GEs > GEgnf > GEe > GEba > 0, \quad (1)$$

where GEs – the share of government expenditures spent on social functions; $GEgnf$ – the share of state expenditures spent to perform general national functions of the state and to provide its security support; GEe – the share of government expenditures spent to support the sphere of education; $GEba$ – the share of government expenditures spent to support the business (entrepreneurial) activity of the state.

State expenditures spent to perform general national functions of the state and to provide its security support take the 2nd place in the overall Ukrainian budget. The share of these expenditures should not exceed 27,5% of the total government expenditures because according to the Fishburn's rule their significance “en masse” is 0,5.

Taking into account Ukraine's Euro-integration goals, which are being implemented into the process of redistribution of state funds, the share of government expenditures spent to support the sphere of education takes the 3rd place in the overall Ukrainian budget. The significance level of these expenditures is 33% and their share in the overall structure is 18,15%.

The government expenditures spent to support the business (entrepreneurial) activity of the state, in its turn, are not ranked among the top 3 tasks of the state. That's why, the level of significance of these expenditures is 17 % which is in accordance with 9,35% of the total state financing.

Conclusions. According to analysis of the compliance of the expenditures of the Ukrainian Budget and European countries, it's necessary to revise the structure of government expenditures, taking into account the implementation of strategic reforms in the sphere of education, health care, pension fund scheme and in the other areas. Therefore, the proposed optimal structure of government expenditures, in our opinion, will provide an opportunity to strengthen the financial possibilities of introducing these reforms and ensure a stable socio-economic development of the country in accordance with European initiatives.

The increase in the share of expenditures spent on social protection and social security of the population will allow us to implement a new mechanism to finance and to provide the high-quality public health services; to strengthen the targeting of social assistance and payment of subsidies to the citizens; it will facilitate the move from a PAYG pension system to financial defined contributions. The growth in the share of government expenditures in the sphere of education will, first of all, ensure the creation of a new system of management and financing of education and science of Ukraine, it will also increase the volume of grant financing to support the scientific research and the financing of different educational institutions in accordance with the quality indicators of educational services.

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**УКРАИНАДА ӘЛЕУМЕТТІК-ЭКОНОМИКАЛЫҚ РЕФОРМАЛАРДЫ ЖҮЗЕГЕ АСЫРУ
ТҮРҒЫСЫНДА МЕМЛЕКЕТТІК ШЫҒЫНДАР ҚҰРЫЛЫМЫН ОҢТАЙЛАНДЫРУ**

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**ОПТИМИЗАЦИЯ СТРУКТУРЫ ГОСУДАРСТВЕННЫХ РАСХОДОВ
В УСЛОВИЯХ РЕАЛИЗАЦИИ СОЦИАЛЬНО-ЭКОНОМИЧЕСКИХ РЕФОРМ В УКРАИНЕ**

Аннотация. Определена сущность понятия оптимальное распределение расходов. На основе теоретических исследований были систематизированы виды и группы государственных расходов. Проанализировано состав и структуру государственных расходов Европейского Союза и Украины. Установлено приоритетность государственных расходов в реализации задач финансовой политики. Предложено оптимизационную модель структуры государственных расходов Сводного бюджета Украины. Доказано, что предложенная структура государственных расходов соответствует общеевропейским требованиям и направлена на реализацию социально-экономических реформ, осуществляемых в Украине на современном этапе.

Ключевые слова: государственные расходы, виды государственных расходов; структура государственных расходов, оптимизация государственных расходов.

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