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SOCIAL TRANSFERS IN THE CONTEXT OF PUBLIC FINANCE REFORM

Social transfers are the basic instrument of income redistribution in a modern state, through which the social function of public finances is implemented. They include a system of cash payments and in-kind assistance aimed at supporting households, reducing poverty and leveling socio-economic disparities. Reforming public finances involves rethinking the principles of formation and use of budget resources, which directly affects the architecture of social transfers. Traditional approaches, which were based on a wide coverage of recipients and a relatively even distribution of assistance, are gradually being replaced by more targeted mechanisms. Such a transformation is due to the need to increase the efficiency of budget expenditures and concentrate resources on the most vulnerable groups of the population. As a result, social transfers are increasingly becoming targeted, focused on the real needs of households.

One of the key areas of reform is to increase the efficiency of management of budget funds allocated to social protection. In conditions of limited financial resources, the state is forced to seek a balance between the scale of social support and its financial sustainability. This requires improving expenditure planning mechanisms, introducing a program-targeted budgeting method and a system for assessing the effectiveness of social programs. Thus, social transfers are considered not only as budget expenses, but as a tool for achieving specific socio-economic results [1-3].

An important factor in the transformation is the digitalization of the public finance system. The use of electronic registers, automated platforms for social payments and integrated databases allows for increased transparency in the distribution of assistance. This reduces the risks of duplication of payments, errors and abuses, and also ensures faster and more accurate provision of social support. In addition, digital technologies create opportunities for a more in-depth analysis of the social needs of the population based on large data sets.

A significant challenge in the reform process remains the issue of the financial sustainability of the social transfer system. The growth of social spending, especially in conditions of economic instability, creates additional pressure on the state budget. This highlights the need to increase the efficiency of the tax system, optimize public spending, and strengthen control over the use of budget resources. In this context, social transfers should be formed taking into account long-term budget balance [1].

Social transfers play a special role in periods of crisis. During economic downturns, inflationary shocks, or rising unemployment, they perform a stabilizing function, supporting the purchasing power of the population and mitigating social tension. Thus, social transfers become not only an instrument of social protection, but also an element of macroeconomic stabilization.

An equally important aspect is increasing public trust in the public finance system. The transparency of the mechanisms for providing social assistance, the fairness of its distribution, and clear criteria for receiving it form the perception of state social policy as effective and socially oriented. In the long term, this affects the level of social cohesion and stability of society.

Therefore, social transfers in the context of public finance reform are an important tool for ensuring social balance and economic stability. Their further development is associated with increased targeting, digitalization of management, increased efficiency of budget expenditures, and the formation of a sustainable model of social protection capable of adapting to modern economic challenges.

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CUSTOMS REGULATION AS A TOOL FOR ENSURING THE ECONOMIC SECURITY OF THE STATE

Customs regulation is one of the key instruments for ensuring the economic security of the state, as it directly affects the stability of the national economy, the protection of the domestic market and the efficiency of foreign economic activity. In modern conditions of globalization, increased international competition and the growth of geoeconomic risks, the role of customs policy is significantly transformed: it goes beyond the purely fiscal mechanism and turns into a comprehensive system of regulating economic flows and protecting the strategic interests of the state.

The economic security of the state implies the ability of the economic system to maintain stability, adapt to external and internal challenges and ensure sustainable growth. In this context, customs regulation performs the function of a kind of "filter" through which commodity, financial and information flows crossing the state border pass [1]. The level of protection of the national economy from unfair competition, smuggling, shadow schemes and other threats depends on the effectiveness of this filter.