

Evolutional approach as basis of effective budgetary process

Theoretical bases of budgetary process as a Multiplan economic category by systematization of financial, organizational, administrative, legal and institutional essence were presented in the article. Certain system of terms and factors that influence the evolution of budgetary process on different levels of analysis of external and internal environment, actual directions of upgrading of budgetary technologies are offered as instruments of budgetary process control in Ukraine. The decoupling of control system by a budgetary process on different signs, namely stages of budgetary process, levels of the budgetary system and structure of budgets are conducted. Relating the work the quality of budget management was limited by temporality, fiscal and budgetary efficiency symmetry. Targets of budget process strategic management and direction of intergovernmental relations transformation are proposed.

Keywords: evolution of budgetary process, quality of budgetary process control, budgetary efficiency, basic and complementary institutes, budgetary technologies

Urgency of the research topic. In totality of strategic and tactical aims of modern fiscal policy of Ukraine an important role belongs to realization of budgetary reform that will allow to manage limited budgetary resources more effectively. Scientifically reasonable organization of budgetary process is the extraordinarily important problem of public finances development. On its solution depends efficiency of redistribution of money in an economy, timeliness of financing of state obligations and corresponding economic programs. Not by chance experience of our country development testifies to the permanent search of the most rational system of organization of budgetary process.

With development of market relations, when a financial mechanism constantly adapted oneself to the new changes, a budgetary process remained to one of not many levers that really provided control of economy. However, if the organizational, administrative or institutional structures of budgetary process lose efficiency, they automatically transform in destabilizing factors. Loss of state control after a credit and a debit of money of the state budget, absence of the detailed account of these money generated irresponsible attitude toward them on all levels of budgetary process and, in the end, resulted in weakening of budgetary discipline, and informative asymmetry in the conditions of sharp deficit of budgetary facilities did not allow to transform present financial streams for their more rational use in the period of market transformations and to the economy.

In the process of economic evolution of the budgetary system distribution of rights and duties in the field of taxation, financing, crediting and economic adjusting between the different levels of state power and local self-government characterized by an uneven dynamics mainly due to permanent influence of sensible to the changes terms, factors and subjects of budgetary process. Therefore during realization of the budgetary system reform there is a requirement in the evolutional going near the scientific analysis of budgetary process – lay down and confirm of budgets, distribution of profitable sources, expense plenary powers and redistribution of financial help between the budgets of different levels, organization of treasury implementation of budget and control after his implementation.

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From position of modern theory of public finances a budgetary process must be presented as socially organized, effectively guided institutional process, carried out by competent specialists due to co-operation of certain factors that are motive forces his evolutional development.

In fact the modern mechanisms of budgetary process appeared poorly adapted to the changes in an economic environment. The budgetary process is not able to provide the optimality of financial resources allocation, guarantee «transparency» of budget and effective control after the having a special purpose and rational use of budgetary facilities, encumbered with multilevel, characterized by a subzero operation ability and breaking up, does not allow to plan the size of future cash charges and carry out a clever maneuver state financial resources in the conditions of their scarceness, creates the real pre-conditions for the «shadow» use of the centralized fund of monetary resources.

Thus, actuality of research theme is determined by the presence of the above-mentioned theoretical and practical problems characteristic for the financial system of Ukraine that stipulated the necessity of development of the conceptual going to the evolutional development of budgetary process.

Degree of problem research. To the theoretical problems of finances as structural fundamental principle of budgetary process the devoted labours of leading home economists and financiers: Vasylyk O., Heiyets V., Hudz O., Hurevychev I., Demynenko M., Derevyanko I., Yevtuh L., Yepifanov A., Yeschenko P., Kyrylenko I., Kravchenko I., Layka P., Lukinova I., Pavliuk K., Kovaliuk O., Kutsenko T., Lysyak L., Fedosovs V., Chugunova I., Yuriy C. etc.

The modern state and efficiency of budgetary process are a scantily explored problem and basic postulates began to be developed in labours of Lutyi I., Tulchynskiy R., Rodionova V., Romanovskiy M., Polyak G., Polozenko D., Sokolovska A., Sutormina V., Hudoliy L., Chernyak V.

However these works in most cases do not contain complex research of problems of development of budgetary process in Ukraine, representing separate aspects, groups of problems or feature of separate regions. As well as before, theoretical generalizations are important in area of budgetary process not turned to the results, not in a complete measure the mastered lessons from past budgetary life the states that substantially minimized or would liquidate the risk of negative budgetary tendencies in the future.

At the same time a question remains open about terms, resources and factors (which are connected with the economic and political choice of society) that determine evolutional development of budgetary process. Scientific publications that system represent the long-term macroeconomic consequences of the politics conducted by the state in industry of construction of budgetary relations are practically absent.

Moments are listed above defined actuality and directions of research.

Aim of research. A research aim is a theoretical-methodological ground of evolutional development of budgetary process in Ukraine on the basis of determination of level of influence on him subjects, factors and terms of development; ground of perspective directions of development of fiscal policy and upgrading last. Logically, the subject of research will serve as tendencies, that determine development to the budgetary process in the country, and also guided mechanism of his passing to more mature phase, that allows provide his budgetary symmetry and budgetary efficiency.

Results of research. There are many ideas in relation to essence and maintenance of budgetary process. Traditional is determination of him as totalities of actions of the authorized organs of the state and local self-government in relation to a stowage, consideration, statement and implementation of budgets, and also stowage, consideration and claim of report on their implementation, realization under budgetary right. Coming from it, in the wide understanding

a budgetary process is activity of corresponding organs that are based on imperious plenary powers and inferior to severe procedures in industry of budget [5].

In the article [2] of the Budgetary code of Ukraine another determination of budgetary process is given: the process of framing, consideration, statement, implementation of budgets; accounting is regulated by a budgetary legislation about their implementation, and also by control after the observance of budgetary legislation. Therefore, this determination is not successful enough, as does not envisage accumulation stage and claim of reports on implementation of budgets that provides connection of budgetary activity and realization of principles of publicity, transparency and efficiency.

Budgetary activity has cyclic and periodic character. A budgetary cycle, unlike a budgetary period that equals a calendar year, embraces the interval of time from the beginning of forming of budget on a plan year to claim of report on his implementation. Thus, a budgetary cycle embraces: 1) period of forming of budget, 2) implementations of budget, 3) grace budgetary periods (time of action of last assignments is on capital investments), 4) periods of accounting. Presently a budgetary cycle in Ukraine presents 2,5 years. A budgetary process consists of the corresponding stages determined by maintenance and character of activity of public organs, due to what such activity acquires new qualities. The selection of such stages is predefined by logic and historical nature of budgetary process, as they embrace all activity of public organs, beginning from realization of necessity of realization of charges on corresponding necessities, their prognostications, exposures of sources of profit for their coverage, etc.

Therefore research conception based on supposition that a budgetary process evolves in the system order that embraces all levels from nano – to megadisplays of changeability, heredity and irreversibility. An economic evolution of budgetary process is complication of structure, functions and copulas, terms of internal and external environment, strengthening of internals and institution, increase of consumable financial, material, informative and other resources. The factors of evolution of budgetary process are formed in terms and under act of environment.

On mega level globalization and informatization of finances, activity of international financial organizations became the system external terms of evolutionary development of budgetary process. On a macro level – level of national economy – the terms of «changeability» are set by an economic, monetary policy, national priorities. On mezolevel – level of subnational finances – the terms of changeability of budgetary process create economic and financial politics of regions, budgetary asymmetry, budgetary mode of regions, financial base of local self-government.

On a microlevel – level of budget recipients – the evolution of budgetary process is determined by the terms of internal financial management budgetary resources.

On a nanolevel – level of concrete subject, attracted in a budgetary process – ability to dispose of budgetary plenary powers comes forward as a condition of evolution. Internal terms a budgetary process flows in that have a multilevel structure also. All variety of terms of evolution can be presented as a logical chart: fiscal policy – budgetary right – budgetary plenary powers – interbudgetary relations.

External and internal terms mastered in the process of evolution become resources or potential factors of further budgetary process development. For mastering terms of conscious purposeful activity of the subjects provided with budgetary plenary powers are needed. Overcoming contradiction between terms and resources, combining resources in a budgetary process, its participants create the factors of evolutionary development of the system.

Graphically intercommunication of terms, resources and factors of evolution are presented on figure 1.

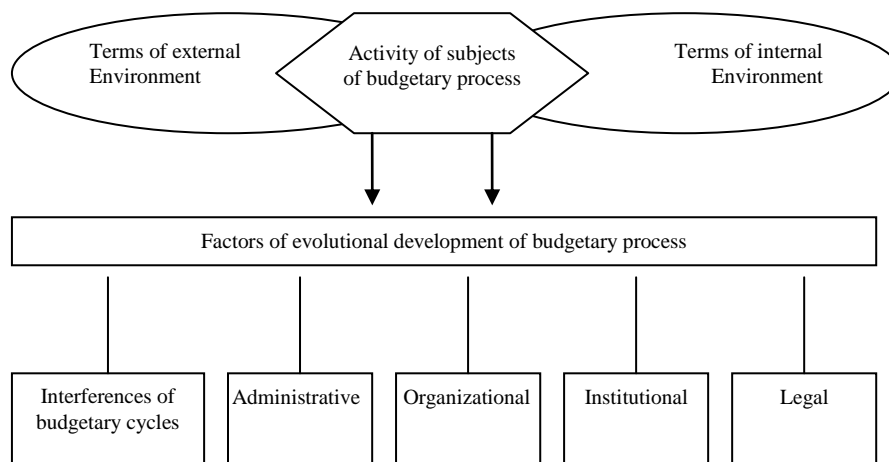


Fig. 1. Terms, resources and factors of evolutionary development of budgetary process

The evolutional approach to the research of budgetary process envisages a transition from conceptions of equilibrium in the conditions of definiteness and rationality of subjects to the non-equilibrium dynamics after constantly variable terms, factors and subjects. Only as a result of systematic, continuous and purposeful activity of subjects of budgetary process a possible evolution of budgetary relations and transition of process of realization of budget are on a higher level. Thus, a budgetary process presents by a Multiplan economic category that has financial, organizational, administrative, legal and institutional essence.

As a financial category the budgetary process is a life cycle of budget, during that the money relations that is folded between public and local self-government authorities with legal and natural persons concerning the redistribution of national income and part of national riches for satisfaction of economic interests of society and his citizens regulated by the state come true.

As an organizational category a budgetary process provides a regulated norms right activity of public, local self-government and other her participants authorities in relation to the framing of budget projects, projects of state off-budget funds, consideration, statement, implementation of budgets and budgets of state off-budget funds, and also control after their implementation.

As an administrative category a budgetary process represents strategy and reverse relations between a managing subsystem (by organs that own budgetary plenary powers) and guided subsystem (profits, charges, budgets, off-budget funds, interbudgetary relations) at implementation of management(planning, adjusting, account, analysis, control) functions, with the aim of upgrading and efficiency of budgetary services.

From the institutional point of view a budgetary process is totality of base and additional (complementary) institutes that evolve in time, keeping the essence and modifying forms. As a legal category a budgetary process represents regulated norms of right judicial relations, which arise up at drafting, consideration, assertion and implementation of budget.

Thus, at an ascent from abstract to concrete a budgetary process integrates all essences and appears in the real economic reality (in actual time and space) in all variety of structure, functions and dynamics [3]. Owinging properties of «heredity», «changeability» and «selection», a budgetary process is evolutional, thus in his development there are short

(artificial, regulated) and long (natural) cycles interference of which determines speed and effect of evolutionary changes.

Evolutional development of budgetary process – it nothing other, as unnerves, purposeful, appropriate changes for which institutional transformation of the budgetary system and passing to the new levels of organization of budgetary process, a new quality of budget is arrived at.

In evolutional development of budgetary process as transmitters of «heredity» the formed base institutes of budgetary process come forward: institute of budgetary centralization, regulation and state control. Recreation by itself, maintenance and realization of information in the process of increase of new institutional forms, the creation of the real budgetary process, it takes place on the basis of co-operating of base institutes with additional (complementary) institutes that have character of reaction (recall) in the alternative institutional system. The institutes of budgetary decentralization, budgetary independence and responsibility of non-state financial control come forward as such additional institutes. Each of base institutes co-operates with certain complementary and represents the «genetic» information in it.

Cooperation of base and additional institutes provides a basis for the further synthesis of evolutional budgetary process. In the budgetary system of the state cooperating of base and complementary forms with the selection of those connections that keep «heredity» and simultaneously evolutional modernize a budgetary process, occupies from a few years to decades [4].

As a source of «changeability» activity of subjects comes forward in the evolution of budgetary process, provided with budgetary plenary powers.

Determination of subjects of the specific, maintenance of dominant institutes, mechanism of co-operation of base and complementary institutes allows consciously carry out institutional building and minimize transaction and socio-political charges of evolutional development of budgetary process. And vice versa, not understanding of institutional nature of budgetary process and attempt to direct development after an unusual to him evolutional trajectory is completed by a return to the already envisaged prevailing of peculiar to the budgetary system of institutional matrix.

Important conformity of evolution of budgetary process is admission of combination of her multilevel and multispeed variants, conditioned by spatially-functional asymmetry of this multidimensional process, by the different degree of economic homogeneity, financial potential, budgetary material well-being and political readiness to participating in him of subnational budgetary links; creation of zones of speed-up development of budgetary process and more slow evolution are in other zones; more active perfection of certain functions (budgetary account, budgetary control) and less active development of others (corporate strategic budgetary planning) and others like that.

The important criterion of evolutional development of budgetary process is a new quality of budget. Intercommunication of quality of management and quality of budgetary process control a budget opens up through property of dynamic of quality. Application of this property in practice brings to two interconnected situations: reflection and life cycle. Principle of reflection of quality of budgetary process control fixes the reflection of quality of process on quality of result and envisages system research: quality of process products quality of result or quality of result inherits quality of process. The life cycle of budget forms the life cycle of his quality management. Every stage of budgetary process as link of reflections chain qualities of processes as in the qualities of results.

The decoupling of control system by a budgetary process can be conducted on different signs, major from that there are the stages of budgetary process, levels of the budgetary system and structure of budgets, as management quality must be provided in a sentinel, spatial and

rich in content aspects. On the adopted signs the triad of the generalized indexes of quality of budgetary process controls lines up: temporality, budgetary symmetry and budgetary efficiency [1]. This triad creates the reference-points of strategic budgetary process control and basic stages of transformation of budgetary relationships with the aim of overcoming of self-contradictions in the budgetary system of Ukraine.

It is worth to stop working out in detail such concepts as «efficiency», «effectiveness» and «quality» of budgetary process. They need clarification taking into account unclearness, vagueness and excessive discussion in a theory and practice of budgetary management. Any concept has relative character and its determination represents an object partly, one-sided, that is why there is a necessity of specification of definitions, as differences over in their understanding performers can bring to the absolutely opposite expected result. So taking into account undertaken studies of essence of the indicated concepts in foreign and home science, offer next interpretation:

- efficiency – it is differentiated and multilevel description that at the same time keeps the relativity in relation to the proclaimed aims; correspondence between a result and resources engaged for its providing, it means that we specify on relation with resources, product and aims, but by all means with an effect, thus the last is arrived at outside activity of attracted subjects of budgetary process (in a social, economic, political, ecological environment);

- effectiveness is connected with organizationally-technical rationality, these are results comparatively with aims, it means that degree of achievement of the declared aims, thus in comparison with used for this purpose in a process by resources: both the attained results and consequences that is observed are estimated here;

- quality is the degree of cost, level of fitness of mechanisms, methodologies, principles, methods for the use on purpose, totality of descriptions of the got result concerning his ability to satisfy the set and predictable norms; it is not taken to separate properties, but embraces a result fully and inseparable from him [6].

Therefore it is possible to inlay different maintenance in the concept of budgetary efficiency. One of widespread criteria of budgetary efficiency is efficiency of budgetary charges, that, on the one hand, their effectiveness means, as a degree of achievement of the pre-arranged result, it means degree changes of having a special purpose social index, that are one of subjects of public socio-economic policy. On the other hand, efficiency of budgetary charges is minimization of charges at the grant of budgetary services. For determination of general efficiency of budgetary charges suggest delimiting activity of budgetary establishments and results of their activity. The aim of fiscal policy is an achievement of desirable results, and directly activity of budgetary establishments is the means of achievement of result.

Well-organized and formalized instruments of budgetary process control present a budgetary technologies. To them on the modern stage of evolutional development of budgetary process in Ukraine belong treasury implementation of budget, interbudgetary smoothing, budgeting oriented to the result, budgetary account and accounting, informatization of budgetary process. Actual directions of increasing quality of budgetary technologies are:

- in direction of the interbudgetary and interterritorial smoothing : legislative regulation of budget constraints of grant of state financial help on the basis of budgetary norms; creation of competition terms of receipt of budgetary underbacks; increase of decentralization of the budgetary system; formalized methodology that represents functional dependence of distinguished transfer (to the underback) from the volume of potential profits and pre-arranged charges of concrete region and balanced of his budget; determination of fiscal break between

normative charges and tax potential of region by the relation of general volume of transfer that is distinguished from the state budget, to total necessities in financing of region;

- in treasury implementation of budgets: introduction of only methodology, technology and mechanisms of co-operating with the payment system of National Bank, allocation of regulative profits; framing complete, reliable and timely accounting is about cash implementation of budgets; observance of principle of «unity of cash desk»; perfection of organizational structure of territorial organs of Government treasury service of Ukraine;

- in a budgetary account, accounting, informatization of budgetary process: unitization of processes and procedures of realization of operations with money of budgets on the basis of budgetary classification and single informative and telecommunication system, centralized co-operating with the banking system, Government tax service and other administrators of receivables.

An important role in providing of quality of budgetary process control belongs to financial control. The last is not only the sphere of activity the organs of state administration but also independent area of scientific knowledge. A mechanism of state financial control is totality of terms, forms and methods the influence of subjects control on his objects with the aim of providing the priorities of financial politics of the state. Efficiency of function the mechanism of financial control is determined by his integrity and even development of blocks: legal, informative, communication, organizational and methodical. Asymmetry of operating mechanism of state control is conditioned presently by an uncompleteness forming of legal and institutional blocks. In a methodical block it is necessary to continue the development of the progressive specific methods of control, based on the audit efficiency of budgetary charges. In a methodical block it is necessary to continue development of the progressive specific methods of control, based on the audit of efficiency of budgetary charges. Thus it follows to take into account efficiency of control measures, correlating money returned in a budget as a result of control, and money got as a result of improvement the activity of subjects control, with charges on realization of control measures.

In my opinion, structure of tasks of financial control, including in area of budgetary charges must look like the following:

1. Control after the rightness of framing and implementation of budgets (state and local), after the rightness of formation and efficiency of the use of money of state off-budget funds, that provides for : a) estimation of validity of the profitable and expense articles of budgets and off-budget funds, financial examination of projects of state laws, and also normatively-legal acts of public and regional organs of state power; b) control after the receivables of money to profitable part of the state budget and off-budget funds as tax, custom and other payments; c) control is after timely implementation of the expense articles of budgets of all levels, off-budget funds after volumes, structure and having a special purpose setting.

2. Control is after legality and timeliness the motion of budgetary facilities and money of off-budget funds in the National bank of Ukraine, authorized banks and other fiscal-credit establishments of our state or only account of Treasury.

3. Analysis of the educed deviations from the set indexes state and territorial budgets, and also off-budget funds, preparation of suggestions in relation to the removal of defects, and perfection of budgetary process and tax law.

4. Determination of efficiency and expediency of expense of state facilities and use of public domain, including estimation of efficiency the activity of ministries and departments on the use of money of the state budget and off-budget funds, and exposure on this basis of backlogs of increase of profitable part of budgets of different levels.

5. Control is after efficiency of realization of the system of interbudgetary relations, after forming and allocation of financial resources of having special purpose budgetary funds, after the grant of state grants and other help to territories.

Conclusions and recommendations for further research. One of methods of the decision the outlined problems in the sphere of forming and implementation of budgetary process there is application as a scientific base of positions of evolutional development of budgetary process in Ukraine that needs critical comprehension of theoretical bases of organization of modern fiscal policy and eliminates mechanical transference of world experience of reformation the system of budgetary relations on national soil. Coming from it, in future it follows to form theoretical looks to essence of budgetary process under the corner of factors and conformities to law of evolutional development, that will allow to educe and in future take into account basic tendencies, reactions, threats and possibilities with the aim of upgrading of budgetary process control in our state. In the process of further researches of organization of budgetary process it is expedient to give mind on deep research of such criterion of evolutional development, as new quality of budget, to expose the intercommunication internals of management a budget and of management quality budgetary process. Appropriately to systematize the indexes of quality of budgetary process control; maximally to use the sizes of temporality, budgetary system and budgetary efficiency in the process of the current overcoming of self-contradictions in the budgetary system of Ukraine, and also in a strategic management budgetary relations, that will present by itself the important stage of transformation of budgetary process.

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Еволюційний підхід як основа ефективного бюджетного процесу

Подані теоретичні основи бюджетного процесу як багатопланої економічної категорії шляхом систематизації його фінансової, організаційної, управлінської, правової та інституційної суті. Визначена система умов і факторів, що впливають на еволюцію бюджетного процесу на різних рівнях аналізу зовнішнього і внутрішнього середовища, запропоновані актуальні напрями підвищення якості бюджетних технологій як інструментів управління бюджетним процесом в Україні.

Досліджено закономірність еволюції бюджетного процесу – допустимість поєднання її різнорівневих та різношвидкісних варіантів, обумовлена просторово-функціональною асиметрією даного багатоаспектного процесу, різним ступенем економічної однорідності, фінансового потенціалу, бюджетної забезпеченості та політичної готовності до участі в ньому субнаціональних бюджетних ланок; створення зон прискореного розвитку бюджетного процесу і більш повільна еволюція в інших зонах; більш активне вдосконалення певних функцій (бюджетний облік, бюджетний контроль) і менш активний розвиток інших (довгострокове бюджетне планування).

Встановлено, що еволюційний підхід до дослідження бюджетного процесу передбачає перехід від концепцій рівноваги в умовах визначеності та раціональності суб'єктів до нерівноважної

динаміки за постійно змінних умов, факторів і суб'єктів. Доведено, що лише в результаті систематичної, безперервної та цілеспрямованої діяльності суб'єктів бюджетного процесу можлива еволюція бюджетних відносин та перехід процесу реалізації бюджету на вищий рівень, за якого бюджетний процес інтегрує всі свої сутності і виявляється в реальній економічній дійсності (в актуальному часі і просторі) з новою якістю. Володіючи властивостями «спадковості», «мінливості» і «відбору», бюджетний процес є еволюційним, причому його розвиток об'єднує короткі (штучні, регламентовані) і довгі (природні) цикли, інтерференція яких і визначає швидкість та ефект еволюційних змін.

Упорядковано та систематизовано інструменти управління бюджетним процесом, досліджено сутність бюджетних технологій, до яких на сучасному етапі еволюційного розвитку бюджетного процесу в Україні віднесено: казначейське виконання бюджету; міжбюджетне вирівнювання; бюджетування, орієнтоване на результат; бюджетний облік і звітність; інформатизацію бюджетного процесу. Проведена декомпозиція системи управління бюджетом за стадіями бюджетного процесу, рівнями бюджетної системи і структурою бюджетів, на основі чого було зведено показники якості управління бюджетним процесом до темпоральності, бюджетної симетрії і бюджетної ефективності.

З огляду на нечіткість, невизначеність та надмірну дискусійність у теорії та практиці бюджетного управління понять «ефективність», «результативність» та «якість» бюджетного процесу, ми конкретизували вказані дефініції. Під ефективністю ми розуміємо диференційовану та багаторівневу характеристику, яка водночас зберігає свою відносність стосовно проголошених цілей; це співвідношення між результатом та ресурсами, які пішли на його забезпечення, причому результат (ефект), як правило, досягається за межами діяльності залучених суб'єктів бюджетного процесу (в соціальному, економічному, політичному, екологічному середовищі). Результативність пов'язана із організаційно-технічною раціональністю, це результати порівняно з цілями, тобто ступінь досягнення декларованих цілей у зіставленні з використаними для цього в процесі діяльності ресурсами. Якість бюджетного процесу – це ступінь вартості, рівень придатності механізмів, методик, принципів, способів для використання за призначенням, сукупність характеристик отриманого результату стосовно його здатності задовольняти встановлені і передбачувані норми; вона не зводиться до окремих властивостей, а охоплює результат цілком і невіддільна від нього.

Запропоновано орієнтири стратегічного управління бюджетним процесом та напрями трансформації бюджетних відносин з метою подолання внутрішніх протиріч у бюджетній системі України.

Ключові слова: еволюція бюджетного процесу, якість управління бюджетним процесом, бюджетна ефективність, основні та комплементарні інститути, бюджетні технології.

Н. Н. Феценко

Эволюционный подход как основа эффективного бюджетного процесса

Представлены теоретические основы бюджетного процесса как многоплановой экономической категории путем систематизации его финансовой, организационной, управленческой, правовой и институциональной сути. Определена система условий и факторов, влияющих на эволюцию бюджетного процесса на разных уровнях анализа внешней и внутренней среды, предложены актуальные направления повышения качества бюджетных технологий как инструментов управления бюджетным процессом в Украине. Проведена декомпозиция системы управления бюджетом по стадиям бюджетного процесса, уровням бюджетной системы и структуре бюджетов, на основе чего показатели качества управления бюджетным процессом были ограничены темпоральностью, бюджетной симметрией и бюджетной эффективностью. Предложены ориентиры стратегического управления бюджетным процессом и пути трансформации бюджетных отношений с целью преодоления внутренних противоречий в бюджетной системе.

Ключевые слова: эволюция бюджетного процесса, качество управления бюджетным процессом, бюджетная эффективность, основные и комплементарные институты, бюджетные технологии.