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A SOCIAL SCIENCES

AA	PHILOSOPHY AND RELIGION
AB	HISTORY
AC	ARCHAEOLOGY, ANTHROPOLOGY, ETHNOLOGY
AD	POLITICAL SCIENCES
AE	MANAGEMENT, ADMINISTRATION AND CLERICAL WORK
AF	DOCUMENTATION, LIBRARIANSHIP, WORK WITH INFORMATION
AG	LEGAL SCIENCES
AH	ECONOMICS
AI	LINGUISTICS
AJ	LITERATURE, MASS MEDIA, AUDIO-VISUAL ACTIVITIES
AK	SPORT AND LEISURE TIME ACTIVITIES
AL	ART, ARCHITECTURE, CULTURAL HERITAGE
AM	PEDAGOGY AND EDUCATION
AN	PSYCHOLOGY
AO	SOCIOLOGY, DEMOGRAPHY
AP	MUNICIPAL, REGIONAL AND TRANSPORTATION PLANNING
AQ	SAFETY AND HEALTH PROTECTION, SAFETY IN OPERATING MACHINERY

LEGAL BASES AND FEATURES OF PUBLIC ADMINISTRATION IN THE BUDGET SPHERE IN UKRAINE AND FOREIGN COUNTRIES

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Abstract: The goals and relevance of the research topic is determined, firstly, by the need to solve scientific problems to improve the quality of management in the public sector based on the development of theory, methodology and quality assurance methods, and secondly, by the need for practical testing of the theoretical and methodological base and guidelines for the development of the public sector management in order to maintain a balance between the achievement of economic and social results to achieve sustainable socio-economic development of the country. The article shows the features and drawbacks of budgetary management in Ukraine and, based on the analysis of the models (paradigms) of public administration in the budgetary sphere existing in the world practice today, the transition to the New Public Financial Management (NPFM) model is proposed.

Keywords: Budget sphere, Economic space, Legal bases, Public administration features, Public sector management.

1 Introduction

The transformation of the economic space, which takes place along with the formation of the system of state power and governance, including the financial component of Ukraine's productive forces, is influenced by external factors, integration aspirations, globalization trends in almost all spatial coordinates. Execution of financial and economic tasks requires from public servants a balanced and professional approach, which can be implemented only through the appropriate justification of financial decisions.

Despite attempts to theoretically comprehend public budget management, as well as some practical developments and recommendations proposed by Ukrainian scholars, at the present stage of development of economic relations in Ukraine, the issue of public budget management is quite acute. The solution of this issue will allow Ukraine to take a confident step forward in economic growth and improving the living standards of the population. However, it should be noted that with the withdrawal of Ukraine from the USSR, no qualitative changes in public administration of budget funds have taken place.

During the years of independence and gaining the status of a country with a market economy, public administration bodies have paid insufficient attention to this issue. This affects the quality and effectiveness of public administration of budget funds during financial and economic crises [1, 5, 7-9]. Due to this, there are problems associated with the mobilization of funds to the budget to perform its functions, as well as the loss of some sources of budget funds and attempts of finding others that would correspond to the new system of management. It is obvious that the problems of public budget management in Ukraine, its features and legal framework require additional study, which provides analysis of practices of other countries in this area, for better understanding of the possibilities of changing the situation for Ukraine.

2 Literature Review

The problem of finding optimal and effective methods and instruments of budgetary regulation is relevant not only for Ukraine, but also for almost all states. At the same time, world experience does not provide universal solutions – the state structure, the distribution of tax and budgetary powers, the resource provision of all levels of government, the methods of interbudgetary interaction in each country are individual [10, 13, 18, 38, 45]. At the same time, a number of individual problems covered by the chosen research topic do not have sufficient scientific elaboration in world and domestic practice, which requires to determine the areas that need to be taken into account in the formation of effective and efficient budget management system.

Theoretical and methodological aspects of public finance management, coverage of the problems of the budgetary structure of the modern state are presented in the works of prominent foreign and domestic economists Atkins, Abalkin, Bak, Bradford, Bystryakov, Drobozina, Malta, Polyak, Romanovsky, Stiglitz, and others. The works of Goreglyad, Davydova, and Doronina are devoted to the problems of formation, distribution and control of the use of budgetary funds, a general description of the mechanism of budgetary management.

Among Ukrainian scientists, as a rule, most research is based on negative phenomena that arise as a result of imperfect management. Yaniv and Zinchenko emphasize that the consequence of inefficient management of funds in the state budget is its deficit. Among the most important reasons for budget imbalances in Ukraine, scientists single out the following: imperfection and inefficiency of current tax legislation; a significant amount of shadow economic activity; significant military costs; high unemployment; attracting and using loans to cover it; growth of public debt with the risk of default; large decline in production, inflation; slowing down the development of the financial system [57].

Przykhodko and Rudenko speak about the problems of state funds management in general. These include inefficient management of funds due to shortcomings in planning, lack of sound income forecasting and planning, unreasonable management decisions, inefficient use of funds from the special fund of the state budget, inefficient use of funds through their long-term retention on the registration accounts of budget managers and current accounts of subordinate organizations, and budget losses due to unreasonable management decisions, etc. [48].

Every scientist mainly pays attention to the field that arouses his greatest scientific interest. The considered points of view only partially concern the researched subject, that is, do not completely reveal all aspect of problems. Most scholars have focused on the problems of public administration in general [3, 14, 17, 22, 23]. Despite the depth of analysis of these problems, public budget management needs further theoretical justification and identification of problems that arise. In order to increase the efficiency of budget expenditures, the state in recent years has been striving to use additional measures related to the introduction of targeted investment programs aimed at achieving final results. However, not all targeted programs are being implemented with the desired effect; individual programs remain unfulfilled.

In addition, the science of financial law faces the problem of comprehensive understanding of new factors affecting the state of legal support of budget expenditures, including, first of all, the solution of the issue of increasing the efficiency of the use of budgetary funds, preventing cases of theft of budgetary resources by various means [2, 4, 6]. The development of budgetary legislation did not provide a systemic financial and legal regulation of budget expenditures, there is no logical

connection between regulatory legal acts in the designated area, there are gaps in establishing responsibility for the final results of spending budget funds [24-27, 31]. The development of budget legislation in the sphere of budget expenditures during the years of Ukraine's independence did not finally resolve the existing legal problems, did not rule out the presence of gaps and contradictions, did not provide systemic legal regulation.

Meanwhile, if we consider the features of the budget, it is obvious that the budget is the main instrument for implementing the financial policy of the state, a material base and an indicator for setting goals, forecasting, planning and programming the socio-economic development of the country, regions and municipalities, sectors of the economy and spheres of state and municipal government, national security [29, 30, 32-37, 39].

Budgetary expenditures represent the process of repayment of budgetary obligations, including the adoption of budgetary obligations, confirmation of monetary obligations, authorization of payment of monetary obligations, confirmation of fulfillment of monetary obligations [11, 20]. It is necessary to distinguish between budget expenditures as a legal possibility of financing the corresponding socio-economic or military and other political programs, and budget expenditures in broader extent as a procedure for their implementation on the basis of legal norms governing the expenditure relationship between the budget recipient and the special authorized bodies [12, 14].

The principles of budget expenditures correspond to the direction of expenditures, functions and tasks of the state at a particular stage of the development of society. Thus, the principle of the organized provision of the mechanism for the implementation of budget expenditures involves the formation of separate institutions in the general system of budget expenditures [43, 44, 46, 47, 50]. The principle of efficiency, along with the generally accepted understanding of the quality of budget expenditures, reflects their usefulness. The principle of 'delineation' of responsibility determines the responsibility of authorized entities for management decisions at each stage of budget expenditures.

Budget expenditures as an object of financial and legal regulation are part of the general legal mechanism that ensures budget expenditures, including the process of establishing or adopting regulations. Within the framework of financial and legal regulation of budget expenditures, the norms of financial law solve the issues of determining the following:

- 1) the procedure for the movement of funds from the budget to their recipients,
- 2) the target direction of budget expenditures,
- 3) establishing the powers of responsible state bodies and other entities implementing the mechanism for implementing budget expenditures.

From the above, one can conclude that the lack of systematic sources of financial and legal regulation in the sphere of budget expenditures can be attributed to the shortcomings of financial and legal regulation of budget expenditures [51-53, 56]. Lack of systematicity presupposes the absence of a logical connection between normative legal acts, the presence of gaps in terms of responsibility for the final results of budget expenditures. Thus, unsystematicity is characteristic of public administration in the budgetary sphere in Ukraine, both in legal and socio-economic aspects.

In the scientific literature, attention is drawn to the need to consolidate common approaches in defining clear and understandable criteria for assessing the effectiveness of spending budget funds. However, the difficulty of developing such criteria is also noted, due to the versatility of the directions of spending budget funds [41]. For example, it is rather difficult to assess the efficiency of spending budgetary funds, in the social direction and in the military direction, according to unified criteria, since they have different results of the final activity, with which the legislator associates the efficiency of spending budgetary funds, various goals of activity, various tasks and

functions, to fulfill which financial support from the budget are allocated, various reasons for the emergence of budgetary obligations (direct or indirect), etc. There are many approaches to assessing effectiveness, the list of which is not complete [39, 59].

In turn, imperfect public administration of budget funds causes inflation, rising public debt and expenditures for its maintenance, budget deficit, corruption in the budget sphere. Today, the struggle against the general rise in prices and its negative socio-economic consequences is still relevant for the national economy, and, therefore, one can safely say that the modern market economy is inflationary in nature [42]. Forecast calculations based on the trend line until 2022 also confirmed the gradual rise in inflation in Ukraine [57].

It should also be noted that openness (transparency) of the budget and the budget process is a necessary or even key condition for the functioning of a democratic society. Budget transparency allows the public, and especially its socially active part, which represents the interests of different segments of the population, to have an idea of the complexity and alternatives of budget decisions and to influence the authorities, actively defending their civil rights [54]. However, there are cases of complete absence of any visualization of financial data. Therefore, it sometimes seems that budget information is not available "de facto", even if it is available "de jure".

Speaking about the peculiarities of the budget process and budget management in developed countries, it should be noted that in modern conditions the models and approaches used to reform the budget process in different countries are aimed at achieving financial stability, budget stability, efficiency and responsibility for the use of budget funds. It is noted that the completeness and effectiveness of the implementation of the selected model of reforming the budget process depend on taking into account a number of factors, including the public finance management model, the mechanism of interaction between the participants in the budget process and their adaptability to the proposed changes, comprehensive and consistent implementation of planned activities. One should also take into account national, political, social, and other factors.

Despite the large number of developed international legal acts and methodological materials regarding the implementation of budget reforms and the aspects of effective management of public finances highlighted in them, the legal norms and methodological recommendations of international organizations in a number of cases use different approaches to assessing budgetary sustainability, transparency and efficiency of the budget process. The absence of uniform principles and techniques in world practice, regarding carrying out budget reforms, different levels of economic development of countries, political and other factors led to the use of different approaches to reforming the budget process.

Reforms of the budgetary process have been and continue to be carried out in various states as part of the implementation of the concept of Effective Public Financial Management (PFM). This concept is aimed at the most efficient use of budgetary funds, a high level of transparency and accountability in the field of public (municipal) finance and ensuring long-term economic development [4].

Characterizing the foreign experience of applying this concept in the framework of the budgetary process, we can distinguish four main models for the implementation of the concept of effective management of public (municipal) finances, in the course of which the budget process is being improved.

The first and most frequently studied model in economic literature New Public Financial Management (NPFM) was formed as a result of a rethinking of the theory of public administration and the transition from public administration to public management on market principles, i.e., results-based management [28]. This model has been applied in practice since the 1980s in a number of OECD countries (Great Britain, the

United States, New Zealand, Canada, France, Germany, Japan, etc.) and in some developing countries. In the course of its implementation, different approaches to managing the public sector are used, new methods and management tools are being introduced. Within the framework of the budgetary process, this model implements the right of participants in the budgetary process to manage state (municipal) finances, emphasizes their financial responsibility and the need to be accountable to society [54].

The “new public financial management” model provides for the implementation of the following five key elements [58]: 1) change in the financial reporting system (transition from the cash accounting method to the accrual method); 2) decentralization of budgets; 3) the use of market cost and price systems; 4) application of the evaluative approach to the activities of the government, state (municipal) structures, programs, budgetary institutions and state corporations; 5) performance assessment based on internal and external audits, including both direct economic efficiency and an assessment of the effectiveness (efficiency) from the standpoint of not only the quality of the provided state (municipal) services, but also the received social effects (impact on the level of well-being, safety, or provision with public goods). At the same time, the completeness, time period and effectiveness of the implementation of the elements of this model in different countries differ, which is due to the political, economic, and social characteristics of their development [58].

The second model, also often used in the implementation of the concept of effective public financial management, especially in the Anglo-Saxon countries, is the Public Expenditure Management Approach (PEM). It is used to increase the efficiency and transparency of budget expenditures for the implementation of the adopted state (municipal) programs. The following characteristic features of this model of public expenditure management can be distinguished in comparison with traditional budgeting [49]:

- The model focuses on results in the form of social effects and considers expenditures as means that are necessary to achieve the desired results. Thus, this model represents an approach to public sector budgeting focused on achieving the desired social effects. In particular, the model focuses on the following question: what results should be achieved through the budget and what procedures, rules, and processes do we need to put in place to achieve these results?
- The model emphasizes the importance of having appropriate processes and rules (for example, in terms of the behavior of subjects in the budget process, rules for the formation and use of budgetary funds), which lead to the desired results in the form of the expected effect from the implementation of a certain financial policy, implementation of a program of expenditures or provision of budget services. In this model, an appropriate budget is a budget that allow ‘producing’ results in the form of goods and services that improve the desired social effects (for example, the level of provision of the population with public goods). If the implementation of rules and procedures within the budgetary process leads to poor results (effects), then such rules and procedures are considered to be erroneous and should be reformed;
- Within the framework of this model, the activities of public authorities and sectoral departments are formulated in the form of goals (missions) and results. At the same time, it is declared that ministries and departments should have managerial flexibility and a certain financial independence. The latter is implemented in practice by granting the right to independently reallocate funds between various items of expenditure within the total amount of budget allocations (Australia, Finland, Sweden, South Africa) and transfer unused budget funds to the next year to achieve the planned results (Germany, Canada, Hungary, France, New Zealand).

Thus, in the transition from traditional budgeting to budgeting within the framework of the public expenditure management model, the emphasis shifts to institutions involved in the budget process, transparency and accountability of their activities, and linking budget expenditures with measurable intermediate and final results. The use of this model in practice requires a change in the financial and economic activities of budgetary institutions, the role of recipients of budgetary funds and control bodies. At the same time, the significance of the rules (legal framework) to which they obey, according to which they form and use resources, increases significantly.

Within the framework of the third model for implementing the concept of an effective public financial management system and reforming the budget process Getting the Basics Right the emphasis is made on understanding the foundations on which the reform is built and the sequence of reform, rather than on specific methods of its implementation [40]. In contrast to the public expenditure management model, the model for getting the basics right provides for the achievement of the effect of general budgetary discipline, without which it is impossible to implement effective resource allocation (allocation efficiency) and operational efficiency. This model describes the mechanisms and elements that should initially be in the budget process and without which it is impossible to move to more complex “basic rights” for reforming public administration, budgeting process, and implementing the concept of effective public finance management [55]. In practice, this model has been actively supported by the World Bank and used in countries with economies in transition and in developing countries. “Basic Rights” have been fully adopted in countries such as Bulgaria and Guatemala. However, the use of the “Getting basic rights” model shows that the main problem in its implementation is the lack of uniform approaches to determining the content of basic rights among public officials in countries with economies in transition and developing countries (borrowing countries) and the World Bank, which applies this model to them. In practice, this leads to the implementation of advanced solutions in the budgetary process of such states, which often turn out to be ineffective and inappropriate in the existing economic and political conditions [19].

The fourth model of reforming the public finance management system and improving the budgetary process is based on the use of the Platform Approach method. This method is considered more holistic in comparison with the method of getting basic rights, since it is focused on the implementation of a set of measures aimed at increasing the level (“platforms”) of competence. Each platform is aimed at the expected result from the implementation of the planned activities. Once the platforms have been identified, a number of iterative steps are proposed to develop an action plan for each specific platform, including the initial activities required for subsequent platforms. Thus, the platforms reflect the main stages of the reform and the main activities in terms of changing the budgetary process in accordance with its main objectives [15].

The platform-based budget reform method has found practical application in a number of developing countries and countries with economies in transition, including Cambodia, Uganda, Kenya, Kyrgyzstan, India, and the Russian Federation. In Russian practice, on the first platform, along with the basic system, such concepts as “delegation of financial authority to recipients of budget funds” and “performance-based budgeting” were introduced [21].

Despite the existence of various models for the implementation of the concept of effective public finance management and various approaches to reforming the budgetary process developed within these models, all of them are implemented in each country taking into account the specifics of its economic development, state structure, political, social, national and other factors and affect all participants in the budget process.

3 Materials and Methods

The methodological basis of the research is general scientific methods (analysis, synthesis, classification, generalization and analogy) and methods of scientific cognition (formal logical, historical legal, formal legal, comparative legal). The work also used methods of analysis and synthesis, logical and comparative analysis, which made it possible to identify interdependencies and evaluate the effectiveness of the constituent elements of public finance management.

New public management as a concept and model of public administration is given special attention. Taking into account specific social and economic conditions in Ukraine, it should be noted that, in many ways, the concept of a new public management and the corresponding reforms were stimulated by criticism of the costly nature of welfare state policies and a sharp drop in public confidence in public administration. The way out of the crisis of public administration was seen by many on the ways of rethinking the theory of public administration on the basis of the premises of management as business management in a market economy.

4 Results and Discussion

In our opinion, the difficulties of implementing a performance-based budget are due to the presence of two problematic issues, which consist in the following:

- 1) In the contradiction of goal-setting of private (decentralized) and public finance [21, 39]. So, the main goal of the private sector is to 'make a profit', i.e., the maximum possible increase in the exchange value of capital through reproduction and/or speculation. In other words, it is obtaining individual utility that does not depend on the result of other subjects. While the target function for the state is to achieve maximum systemic public utility from consumed public goods with minimum losses for each individual;
- 2) The impossibility of strengthening the use of local economic initiative within the existing system of interbudgetary relations.

The smooth transfer of powers to the level of local self-government was justified by the ability of this level of government to more effectively solve local problems due to its proximity to the population. However, simultaneously with the process of delegating authority to the localities, the centralization of financial resources is also taking place. Both tendencies are antagonistic in relation to each other. Therefore, in addition to the introduction of tools aimed at achieving and assessing the effectiveness and efficiency of expenditures of individual programs and departments, it is necessary to introduce a tool that would make it possible to determine the achievement of a system-wide effect. That is, there is the need to take into account the results not only of a specific entity providing services, but also of the whole society. Thus, efficiency should be defined as saving resources from the standpoint of a single whole.

Obviously, in the formation of budget revenues, including regional ones, it is necessary to systematically account for factors and, above all, organizational and legal (external) factors that determine regional characteristics. At the same time, the main integral indicators of the financial condition of the budget are financial activity and financial stability. The activity of the subject expresses the ability of the authorities to meet their obligations in full accordance with their volumes and terms. In the current conditions, the task of ensuring financial stability for regional authorities, first of all, consists in the reasonable calculation of tax revenues of the budget in the planning period in accordance with tax and budget legislation, the formation of an expenditure budget on the basis of rational and efficient use of budgetary resources in accordance with the strategy of social and economic development of regions and the creation of a system of effective control over the movement of budget flows in the process of budget execution.

Qualitatively new level of budget management can be achieved only when all stages of the methodology for building a management system and information support are completed, namely, formulating goals and criteria for their assessment, improving the budget planning system, organizing monitoring, developing a "feedback" database structure and formation of an adaptive system for making managerial decisions. The main tool for improving the management system is the creation of a balanced system of estimated management quality parameters. By identifying the most important objectives, this tool provides a framework for a "strategic" management system that organizes resources, information and management processes and allows monitoring of strategic initiatives being undertaken.

At the same time, the analysis of the main parameters of the regional budget and the identification of key business processes of the budget management system of the subject will allow determining the development trends of the financial body, develop a system of significant budget indicators and algorithms for their calculation and outline the prospects for further improvement of management procedures.

In Ukraine, the basis of interbudgetary relations is largely determined by the principles of real business practices in the context of central planning. Local budgets continue to be actually formed by the state: it sets the percentage of deductions from basic taxes, strictly regulates not only the volume of expenditures, but also the directions of spending budget funds. Local budgets are rather estimates of revenues and expenditures than the financial basis for the activities of local governments. The established practice is reflected in theoretical publications (especially of an educational nature). For example, sometimes fiscal (only distributive and control) functions of local finance are not indicated at all, which contributes to the further entrenchment of vicious practices.

Local self-government bodies should have a sufficient degree of autonomy within their territories and powers, which is possible, first of all, in the model of the new financial state management. On the one hand, NPM is a set of management innovations, and each of them can be evaluated for their impact. A consequence of the transition of governments to NPM is the need to use budgeting, accounting and financial reporting systems that reveal new approaches to management, and the pillars of this paradigm are (like in the corporate approach) mission, vision, strategy, continuous development, sustainability, innovation, flexibility and consistency.

5 Conclusion

The analysis carried out in the course of the study showed that the management in the budgetary sphere in Ukraine is characterized by unsystematicity and lack of proper development corresponding to the evolution of the paradigm of the country's socio-economic development. At the same time, consideration of the models of budget management existing in the world allows concluding about the optimality of the model of new public financial management for Ukraine, in order to modify existing budget policies, strategies and processes in the direction of ensuring sustainability based on 'corporate' thinking.

The results obtained and the proposed methodological approaches can be used by state and municipal authorities in the formation and implementation of results-oriented financial, budgetary, tax and investment policies. In particular, this concerns specific mechanisms for assessing the state of public finances, the effectiveness of budget management, reserves for increasing tax revenues and, in general, areas for strengthening the tax system, the proposed models for planning budget expenditures and increasing the effectiveness of budget control, the developed decision-making algorithms within the framework of budget management, state tax planning, managing revenues from state assets, building an effective system for managing the state's financial reserves. The implementation of the proposed directions and mechanisms of managerial management of public finances in practice will increase the financial stability of

Ukraine in the world arena, and the experience gained can be used by other developing countries, in particular, in the post-Soviet space and developing regions of Asia and Africa.

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