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PRAGMATICS AND PROBLEMS OF IMPLEMENTATION OF PROGRAM-TARGET METHOD INTO THE BUDGETARY PROCESS

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Summary. The differences between program-target and itemized budgeting methods are systematized. The advantages of program-target method of budget planning and features required for its application in Ukraine are identified.

Key words: *transfers, subventions, budget development, State Regional Development Fund, the socio-economic development of the regions, agreements on regional development, local borrowing.*

Modern state of budget system requires transparency and independence in the process of formation and use of budgets to improve the efficiency of public services. In the situation of budget crisis, radical measures should be introduced to reduce costs, while achieved level of budget services should be preserved.

Traditional methods of increasing the efficiency of budget expenditures (primarily, open competitions, strengthening of financial discipline and Treasury technologies) practically exhausted themselves and cannot solve the existing problems of budget imbalance or budget services quality lack.

One of the main directions of budgeting process reforming is the transition to medium-term budget planning and budgeting oriented on result, the main element and instrument of which is the program-target method of management and budget planning.

The article aims to systematize the differences between program-target and clause-by-clause methods of budget formation, to ground the advantages of program-target method of budget planning and to identify features of its use in Ukraine and the reasons, which hinder its full-scale introduction in practical activities.

The usage of program-target method, firstly, will help to control the compliance of the inputs and received direct and social outcomes, to evaluate the significance of economic and social efficiency of certain types of activities financed from the budget. Secondly, it is connected with the introduction of medium-term financial planning system, when the budget is approved simultaneously with the formation of medium-term plan for socioeconomic development.

It is wrong to say that the use of program-target method excludes other methods of budget planning. Among such methods important roles belong to balance sheet, regulatory method and method of extrapolation. Balance method is a method of calculation planning, that's why it is essential in clause-by-clause budgeting. It serves to determine identity between funding sources and volumes and directions of budgetary funds use.

To introduce program-target method into practical activities the following steps are necessary:

- creation of a demands system in the services provided;
- analysis and evaluation of the causes of variances between approved annual rates and actual costs as a result of budgets execution;
- introduction of budget expenditure part formation mechanisms, which provide the connection between volume of budget financing and system of actions aimed at achieving goals;
- stimulation of management bodies and their structural subdivisions to the search of reserves of budget expenditures efficiency increasing;
- establishment of a monitoring system to assess the budget institutions services quality and efficiency of budget expenditure on the basis of the de-

gree of final results achievement analysis;

- organization of survey among population with the purpose to reveal the preferences and priorities in the structure of public services, as well as the evaluation of the activity results of budgetary sphere establishments and local authorities;
- development of strategic planning methodology for the budgetary funds main managers, based on the state and regional socio-economic policy specific priorities aimed at establishing a framework for the introduction of medium-term budget planning;
- implementation of program classification of local budgets expenditures;
- development of a core list of final indicators of effective grant of budget programs.

Imperfect budget programs development, implementation and financing mechanisms aimed at solution of the most urgent and pressing problems become the cause of inefficient policy development, as well as ineffective and sometimes untargeted use of budgetary funds.

Program-targeted method of financing is recognized in many countries of the world as the most effective in the organization of public expenditure, since it is intended to eliminate the existing drawbacks of cost-based budgets formation model. Transition to program-target method of public finance management will result in target orientated finance spending. Managers of budgetary funds will be responsible for the achievement of planned results and will have more freedom in achieving them. However, the activity of programs administrators is estimated due to indicators of effectiveness of implementation of specific budgetary programs.

In general, the introduction of program-target planning will contribute to creation of an effective state management system. Improvement and extension of the scope of the program-target method of budget planning involve the development and introduction into the budget process procedures for assessment of budget expenditures effectiveness. Unfortunately, a system of proper monitoring of budget allocations has not been created yet and estimation indicators have not been formed and legally approved. But it is clear that the distribution of budget resources should be in direct dependence on achievement of specific results.

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