

THE BUDGET PROGRAM: ECONOMIC CONTENT AND PRACTICE OF IMPLEMENTATION

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Abstract. *The aim* of the article is to analyse the practice of the economic content of budget programs' implementation in Ukraine. The definition of the budget program is given. It is noted that, in the Ukrainian legislative area, there is a wide range of programs, namely: programs of economic and social development of Ukraine; Government activity programs; state target programs; local programs for the socio-economic and cultural development. The author reviews in more detail the differences between the budget program and the state target program since it is these types of programs that are most confusing. It is emphasized that there is a certain interconnection between budget and state target programs and a strategic document. Thus, in order to achieve the corresponding goal and fulfil the tasks set out in the paper and aim at solving urgent problems of development, it is necessary to develop concrete ways in the context of branches of the economy. *Methodology.* The study of the indicators of planned and fully financed state budget programs, planned and spent expenditures for the financing of budget programs for 2011–2015, as well as the polynomial trend of planned expenditures for the financialization of budget programs for 2011–2017, is conducted. The interrelation between elements of budget programs and their characteristic features is studied. Indicators of the implementation of budget programs applied in international practice are considered and analysed, namely: Great Britain, Australia, New Zealand, USA. *Results.* The author systematized the views of scientists on the performance indicators of budget programs. The analysis of the professional literature on this issue allowed generalizing the main classification features, which, according to the author, should be fixed at the legislative level. *Practical implication.* The author proposed an additional classification mark "Depending on the degree of risk of non-fulfilment of the program". This will allow timely identification of the probability of non-fulfilment of the budget program and its possible cause but also will allow optimizing cash flows and their managers, will not allow assessing the necessity and expediency of combining several budget programs of one main manager of funds into one program; combining them according to the branch principle by transferring to other main budget holders in accordance with their functions; reducing the number of main budget holders.

Key words: government, budget programs, implementation, state program, budget management, development.

JEL Classification: A110, G290, H500, H530, H610

1. Introduction

At the present stage of development of public relations in the public sector, in particular, one should note the increasing role of finance in the mechanism of state regulation of reproduction, which is the active role in the recovery of assets for the production of public goods in various forms (health and medical care, education, defence, financial stabilization, creation of the material base for the development of research and innovation potential, etc.).

It should be borne in mind that the government uses the budget as a bridge between the distribution and productive consumption may provide priority development of the most advanced areas of the economy, regulate the levels of production and unemployment,

using the tax system to regulate the activity levels of production and non-production sectors and individual sectors. As a result, you receive one of the challenges facing public authorities dealing with the budget process – control of public finances as an essential resource reproduction economy.

Since the current stage of development of Ukraine's economy is characterized by staging large-scale national socio-economic problems, their solutions must be based on qualitative change and improving the efficiency of the state in various sectors of the economy. This targeted administrative and fiscal reforms, the essence of which is to establish effective governance and provides for the transition from the management of budget spending to performance management.

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2. Review of theory and literature

Theoretical and methodological principles of budget management are considered in works of scientists like Andrushchenko V.L., Blahun I.H., Vasylyk O.D., Galushka E.O., Dieieva N. M., Zvarych M.A., Mohyliak P.Ya., Oparin V.M., Pankevych L.V., Fedosov V.M., and others. Directly involved are in budget spending such our scientists as Bulhakova S.O., Yermoshenko M.M., Kyrylenko O.P., Mishchenko V.I., Nakonechna Yu.L., Nechai A.A., Ohon Ts.H., Pavliuk K.V., Pasichnyk Yu.V., Rozputenko I.V. and others.

At the same time, the presence of a number of outstanding issues that have a complicated macroeconomic vector of economic development set the stage for further research in the area of budgeting.

The aim of the article is to clarify the economic content analysis of the budget programs and their implementation in Ukraine.

3. Resources and indicators collection

The need for improving public financial management system, improving the quality of public services and effective use of budget funds led to the introduction of the budget process program-target method of planning public expenditure, which at the national level began to be used since 1998, when the main budget holders began to compile a budget mandatory requests from the main objective of determining the objectives and the planned year. In 2001, the Budget Code (Budget Code of Ukraine, 2010) was adopted that predicted the need for planning costs for the highest priority objectives of economic and social development and, in 2002, there was developed "Concept of using program-target method in the budget process" (Konseption, 2002), which defined the objectives and implementation of the basic principles of this method and established three stages of transition to its application. It should be noted that the use of program-target method is implemented through the budget program. But before you decide on the substance of the budget program, according to the author, it should be noted that, in the Ukrainian legislative field, there is a wide range of applications, including: economic and social development of Ukraine (hereinafter – strategic documents); program of the Government; state target programs; local socio-economic and cultural development (Konseption, 2002).

These types of programs are multicomponent, that is, they describe activities in a wide range of areas, industries, and categories of consumers of services, structures performers in many areas of implementation and a long list of different events and stages. These programs include one group that can be called comprehensive programs. As for the budget program, in accordance with Art. 2 of the Budget Code, Budget program – a set of measures aimed at achieving a common goal,

objectives, and expected results, the definition and implementation of which carries a spending according to its functions (Budget Code of Ukraine, 2010).

It should be noted that most scientists tend to the given in the Budget Code study of the nature of a definition of "budget program". However, there is also a view that budget program – a plan for the implementation of tasks to achieve the goal indicating artists, fulfilling life, necessary resources and performance indicators (Budget Code of Ukraine, 2010). So, anyway, keep in mind that the budget program is a binding element of national programs with the programs of ministries and agencies, local authorities. Unlike complex programs, the budget program describes the same type of activities in the same type of structure, and the service in question is aimed at the specific needs of the recipients of such services. However, according to the author, it is appropriate to elaborate on the differences between the budget program and state program because these types of programs are most confusing. Thus, issues of differences between the concepts are involved in works of Sukhareva L.O., Fedchenko T.V., Poterialo I.Yu., and other. The researchers noted that the main features characterizing the differences between the budget and state target programs – dependent on the perpetrators, sources of funding and program implementation period (Sukhareva, 2013). Thus, the implementation of state program may involve several key spending, indicating that inter-regional or cross-sectoral nature of the program, and the program budget – only one of the perpetrators, who may be directly or key spending money or another responsible officer (Dikan, 2011).

In addition, if the budget program may involve only general funds and/or special funds budget one level, then the state program – not only the budgets of different levels but the costs off-budget funds, grants, loans, and other sources not prohibited by applicable law. Also there is emphasized the differences between public trust and budget programs, which is in terms of their performance: state target program implemented in one (5 years), two (5 to 10 years) or three phases (over 10 years) and budget program runs for one fiscal year (Dikan, 2011). However, scientists say that the relationship between budget and state target program determined that according to the Rules for passports of budget programs (Dikan, 2011), within the budget program, state target programs can be executed. On the one hand, the state target programs are detailing (in annual proportion of corresponding budget program) in the law on the state budget for the corresponding year, and from the other – the annual budget program may be a part of state target program (Vajs, 2000). It should also be emphasized that there is a relationship between budget and target programs and governmental and strategic document. Thus, to achieve appropriate goals and tasks set out in the document and aimed at solving urgent problems of development, it is necessary

to develop specific ways in terms of industries. This problem is solved by a target program, making usually for several years and defining a set of interrelated objectives and measures to achieve their goals, deadlines for measures of this program, projected amounts, and sources of financing (Heyts, 2008). As the studies for 2011–2015 show, the number of state programs significantly reduced (Fig. 1).

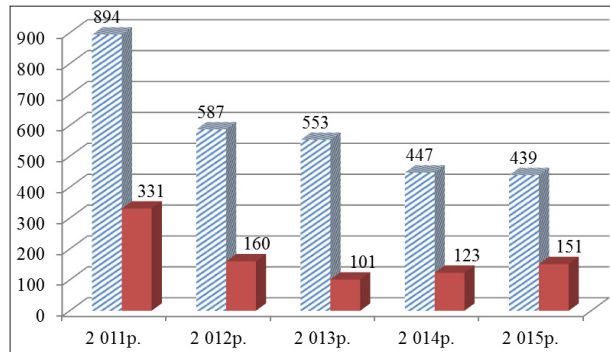


Fig. 1. Changes in the number of planned and fully funded state budget programs in 2011–2015

Source: compiled by the authors according to the research results

Thus, analysing Fig. 1, it should be noted that the number of budget programs for the period of 2011–2015 gradually reduced. Thus in 2015 compared to 2011, their number decreased by half.

Regarding the funds that were allocated for the financing shown in Fig. 1 of a number of budget programs (Fig. 2), it should be noted that their volume significantly decreased in 2014 (by 101 878 200 000 USD), in 2015 almost reached the level of 2011. Also in 2015, compared to 2014, by far, the amount spent on budget program increased almost five times.

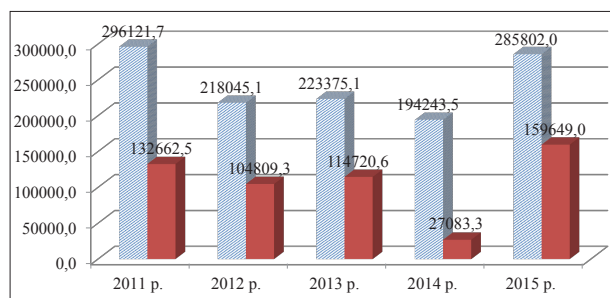


Fig. 2. Planned and carried out expenditures on budget programs in 2011–2015

Source: compiled by the authors according to the research results

If to build a trend line and extrapolate it, so it is possible to observe a trend to the further increase in the amount of financing for state programs (Fig. 3).

Note that built predictive model shown in Fig. 3 is adequate (coefficient of determination – $R^2 = 0,8502$). This means that the above dependence on 85.0% describes changes in amounts to finance budget programs. However, it is advisable to pay attention to

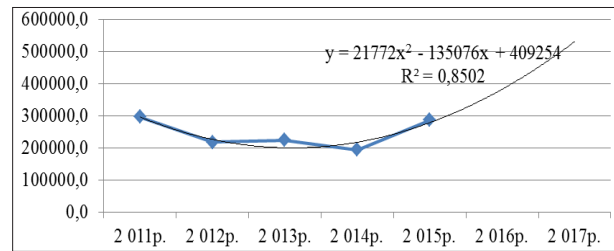


Fig. 3. The polynomial trend of planned expenditures for budget programs

Source: compiled by the authors according to the research results

the systematic underfunding of the budget programs indicating significant shortcomings in the management of public finances.

Thus, according to the results of analysis features, it should be noted that throughout the analysed period of 2011–2015, non-fulfilment of planned budget expenditures is observed. Thus, conducting in 2011 expenditures was expected by 894 budget programs (without considering intergovernmental transfers, expenditures for public debt service and reserve fund), of which in the planned amount expenditures are undertaken for 331 programs amounting to 132 662.5 million UAH or 44.8% of the plan. By 492 programs, expenditures are undertaken in the amount that is 6 773.9 million UAH less the plan. The use of funds for 51 programs amounting to 508.8 million UAH has not been started.

In 2012, expenditure (excluding intergovernmental transfers, expenditures for public debt service and reserve fund) was assumed by 587 budget program in the amount of 218 billion 45.1 million UAH. The main budget holders in the planned amount undertook expenditures by 160 programs amounting to 104 billion 809.3 million UAH or 48.1%.

In 2013, expenditures (excluding inter-budgetary transfers, expenditures for debt service and reserve fund) were assumed by 553 budget program amounting to 223 billion 375.1 million UAH, of which for 101 programs amounting to 114 billion 720.6 million UAH, or 51.4%, the main budget holders undertook expenditures in the planned volume, instead for 19 programs amounting to 668.5 million UAH (0.3% of the plan) the use of funds has not been started.

In 2014, undertaking expenditures (without intergovernmental transfers, expenditures for debt service and reserve fund) were assumed by 447 budget program amounting to 194 billion 243.5 million UAH. In a planned amount, expenditures are undertaken by 123 budget program in the amount of 27 billion 83.3 million UAH or 14.0% of the plan; the implementation of 18 budget programs – 139.2 million UAH, accounting for 0.1% of the planned amount, has not been started.

In 2015, general fund expenditures (excluding inter-budgetary transfers, expenditures for debt service and reserve fund) are undertaken by 439 budget program amounting to 285 billion 802.0 million UAH, or 97.8% of the plan.

Thus, in the planned scope, expenditures for 151 budget program amounting to 159 billion 649.0 million UAH, of which 59.4% were expenditures of the Ministry of Social Policy of Ukraine for two budget programs to cover the deficit of the Pension Fund of Ukraine to pay pensions and subsidies for the payment of pensions, allowances, and increases to pensions granted under various pension programs – 94 billion 811.6 million UAH. In the presence of planned assignments, implementation of 5 budget programs in the amount of 588.7 million UAH or 0.2% of the plan has not been started.

4. The elements and indicators of budget programs in international and national practice

The elements of the budget program include (Heyts, 2008): 1) budget program title; 2) the purpose of the budget program; 3) subprogram title (subject to the division of the budget program into subprograms); 4) budget program objectives, 5) performance indicators of the budget program.

The relationship between elements of budget programs is presented in Fig. 4.

As can be seen from Fig. 4, one key element of the budget of the program is the goal that defines the activity of budget holder and directs it to achieve a specific result. According to the Order of the Ministry of Finances of Ukraine № 679 on 09.07.2010 “On Some Issues of the Experiment in the Implementation of Program Method of Preparation and Execution of Local Budgets,” budget program goal – the end result, achieved by the implementation of a budget program, which corresponds to priorities of the state and regional policy and contributes to the achievement of strategic development goal of the state and/or administrative unit in the medium term (Konseption, 2002).

Given the distinguished by the author and shown in Fig. 1 characteristic features of the goal of the budgetary program, it can be argued that in essence – it is a reflection of the overall end result, which achieving is in the focus of a specific budget program.

According to the goal of the budget program, budget holders determine its objectives. According to the Order of the MFU №679 on 09.07.2010, budget program objectives – are

a specific aimed at achieving the goal of the budget program set of measures reflecting the main stages of achieving this goal, identifies ways of the program execution and subject to verification (Polozkova, 2015).

It should be noted that objectives of the budget program are essentially a plan rationale for the use of resources by this program, meaning they stipulate for the estimate of funds of the budget holder.

Another element of the budget program, which also is a structural element of program budgeting, is performance indicators or indicators of budget programs execution that are designed to evaluate the effectiveness and efficiency of formation and implementation of budget programs and criteria of their execution.

It is worth noting that in international practice performance indicators – quantitative measurements of satisfaction with services in the public sector (productivity, efficiency, and profitability of services). At the same time, in different countries, individual sets of program performance indicators are used, but the most common is the complex use of indicators such as cost, performance, efficiency, and quality (Fig. 5).

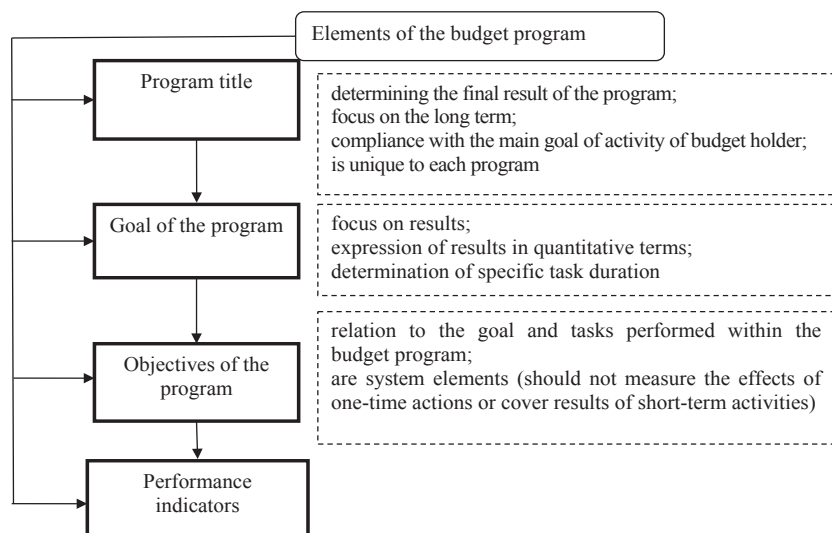


Fig. 4. The relationship between elements of the budget programs and their characteristics

Source: compiled by the author

Countries	United Kingdom	Australia	New Zealand	USA
Indexes	Costs	Costs	Costs	Costs
	Effectiveness	Number Product Effectiveness	Number	Product Effectiveness
	Efficiency	Efficiency Timeliness	Timeliness	Efficiency
	Quality	Quality Influence Benefit	Quality	Quality

Fig. 5. Indicators of budget programs used in international practice

Source: compiled by the author

Performance indicators	Characteristic
Costs indicators	Define the scope and structure of resources that ensure the budget program execution
Product indicators	Used to assess the achievement of goals. An indicator of the product, in particular, is the number of users of goods (works, services) produced during the budget program
Performance indicators	Defined as the ratio of produced goods (works, services) to their value in monetary or human terms (resource consumption rate per unit of product)
Quality indicators	Reflects the quality of manufactured goods (works, services)

Fig. 6. Budget program performance indicators used in Ukraine

Source: compiled by the authors according to the research results

At the same time in Ukraine, according to the Order № 679 on 09.07.2000, performance indicators – indicators, on which the assessment of the efficiency of using budgetary funds allocated for the budget program execution to achieve its goal and objectives is carried out.

Performance indicators of budget programs include quantitative and qualitative indicators that determine the outcome of the budget program and describe the course of its implementation and the degree of achievement of the goal and objectives of the budget program. These figures should be formed for each task budget program and confirmed by official state statistics, financial and other reporting.

Performance indicators are divided into groups that are listed in Fig. 6.

5. Conclusions

According to the author, for more thorough studies of indicators of budget programs, one should explore the development of this issue in domestic and foreign scientific literature.

In this sense, it is expedient to note that certain aspects of the assessment of budget programs are considered in works of Ukrainian and Russian scientists, such as M.D. Bilyk (Sukhareva, 2013), V.F. Besedin (Sukhareva, 2013), B.A. Rayzberh [8], A.M. Karpov [8].

However, in Ukraine to date, there are no reasonable methods for evaluating the effectiveness and efficiency of formation and implementation of budget programs.

The author systematized views of scientists on performance indicators

of budget programs (Fig. 7).

Analysing Fig. 7, an attention should be paid to the preferences of scientists in costs, product, profitability, and efficiency indicators. Of course, the author supports this position in the evaluation of budget programs. However, it is appropriate to emphasize that the concept of efficiency in the scientific literature is defined as the ratio of costs and results. R. Zodi defines efficiency as the ratio between the consumed factor (resource) and output (product). J. Diamond defines effectiveness as related to the results imposed by (consumed) resources. That is, inherently efficiency already includes both cost indicator and product indicator.

As for performance, it should be noted that it shows the extent, to which the goals and objectives identified in the budget program are achieved, the efficiency of the use of financial resources in the budget provision services at the state and local level.

According to M.A. Klishina, performance reflects the degree of achievement of quality indicators. According to her, “performance” is a complex concept that embraces financial resources saving, the efficiency of authorities and organizations – recipients of budget funds, their efficiency in achieving results (Sukhareva, 2013).

Author	Indicators												
	Expenses	Product	profitability	Efficiency (in monetary terms)	Efficiency (in real terms)	Quality	Performance (in monetary terms)	Social efficiency	Efficiency	Performance (in real terms)	workload	Benefits	Return
O.P. Kyrylenko	+	+	+	+									
L.V. Dikan	+	+	+	+		+			+				
K.V. Pavliuk	+	+	+	+	+								
I.B. Uskov				+	+			+	+				
J. Diamond				+	+		+						
R. Hackter						+				+	+		+
R. Zodi	+	+									+	+	
E. Borgue				+	+		+			+			
C. Weiss				+	+				+				

Fig. 7. The views of scientists on the performance indicators of budget programs

Source: compiled by the authors according to the research results

In turn, K. Pavliuk considers performance as a program's ability to achieve its goals and carry out tasks and activities. Thus, under the evaluation of performance, the author understands the comparison and actual results with targets (Sukhareva, 2013).

Consequently, the impact includes both the efficiency and quality of goods (services). Moreover, the performance provides qualitative and quantitative indicators characterizing the validity of the performance of individual budget programs.

The analysis allows determining that, during the evaluation of budget programs' execution, a large number of performance indicators can be used that are significantly different. Some, for example, cost indicators, are difficult to be included in the performance indicators but they also play an important role in the overall result.

For the productive operation, an evaluation system should be coordinated, without differences and contradictions.

The number of performance indicators should be sufficient for determining the efficiency of the main budget holder. It should be noted that most countries also clearly limits their number in order not to burden

calculations and provide a selection of the most reliable and specific indicators.

Given the analysis of scientific works of domestic and foreign scholars, the author proposed using the following parameters as criteria for budget programs:

- 1) indicators of economic efficiency, which should reflect the correlation of financial resources and the quality of budget services provided;
- 2) indicators of social efficiency, representing the adherence to minimum social standards and their gradual increase;
- 3) performance indicators, which should take into account the degree of the budget program implementation by the goal and objectives, reflect the deviation of actual results from the target value, and the planned activities;
- 4) efficiency indicators that determine the economic benefit achieved from sales of the budget program, set spending amount per unit of production;
- 5) quality indicators that reflect the quality characteristics of provided services (goods).

Such a system of the performance of budget programs will allocate budget resources not only given the availability of funds but also taking into account the socio-economic efficiency.

Criterion	Types of of budget programs
Depending on the level of government	national, regional local
Depending on features of public finances	allocative (directed to overcome the market failure to provide basic public goods of law, order, and security); distribution (designed to prevent the socially undesirable result of market income distribution); stabilization (takes into account the impact of financial policy on the basic parameters of socio-economic conditions);
Depending on the nature of the program results	management decisions; investments in the real economy; social; the share of state program
Depending on economic performance	current; development programs
Depending on the method of implementation	individual (implemented by one executor); distributed (approved in the budget for one responsible executor and should be distributed among the various executors over the financial year)
Depending on the duration	long-term; medium; short
Depending on the direction of spending areas	governance; defines; public order; security; judiciary; economic activity; environmental protection; utilities; health; physical and spiritual development; education
Depending on the time of implementation	permanent (continuous); non-recurrent
Depending on the performance indicators of programs	program that can be evaluated by simplified performance indicators; programs that require the detailed performance indicators
Depending on the risk of the program failure (suggested by the author)	programs with high risk of failure; program with average risk of failure; applications with low risk of failure

Fig. 8. Classification of budget programs

Source: compiled by the authors according to the research results

Also, it will allow strengthening the responsibility of the budgetary funds for the quantity and quality of public services (goods). In addition, the use of these parameters reduces the threat of making unreasoned subjective decisions on the implementation of fiscal policy, and monitoring of the effectiveness of budget spending does not lose its significance.

According to the author, for a more thorough study of the economic content of the budget programs, it is also advisable to elaborate their varieties since budget programs today have no legislative classification but differ by code number of program and functional classification of expenditures.

In addition, a detailed classification of budget programs will not only define their economic content but also enable to organize them, group according to specific common characteristics that provide a rational distribution of programs between the main budget holders of funds and facilitates their development and implementation. In this respect, it should be noted that the analysis of the scientific economic literature shows that scientists offered the classification of budgetary programs based on various criteria. Thus, the analysis

of this issue's specialized literature allowed summarizing the main classification criteria, which, according to the author, should be fixed at the legislative level.

It should be noted that in the Fig. 8, in addition to the existing classifications, the author proposed an additional "Depending on the risk of the program failure." This will allow timely determining the probability of failure of the budget program and its possible cause and, therefore, will optimize the flow of funds and their holders, not to assess the need and appropriateness of combining several budget programs of one main budget holder into one program; their combining by sectoral principle by means of transferring to other budget holders according to their functions, reducing the number of the main budget holders.

According to the author, given grouping by all defined attributes fully takes into account the specifics of budget programs.

So the author studied the economic content of budget programs, which is disclosed through its elements and types. Also, there are studied criteria for the implementation of budget programs that are expressed as certain indicators.

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Ирина ШЕВЧЕНКО

БЮДЖЕТНАЯ ПРОГРАММА: ЭКОНОМИЧЕСКОЕ СОДЕРЖАНИЕ И ПРАКТИКА РЕАЛИЗАЦИИ

Аннотация. *Цель статьи* – проанализировать практику экономического содержания реализации бюджетных программ в Украине. Дать определение бюджетной программы. Было отмечено, что в законодательной области Украины существует широкий спектр программ, а именно: программы экономического и социального развития Украины; Программы государственной деятельности; государственные целевые программы; местные программы социально-экономического и культурного развития. Автор более подробно рассматривает различия между бюджетной программой и государственной целевой программой, поскольку именно эти типы программ являются наиболее запутанными. Подчеркивается, что существует определенная взаимосвязь между бюджетными и государственными целевыми программами и стратегическим документом. Таким образом, для достижения соответствующей цели и выполнения задач, изложенных в документе и направленных на решение неотложных проблем развития, необходимо разработать

конкретные пути в контексте отраслей экономики. *Методология.* Изучены показатели запланированных и полностью финансируемых государственных бюджетных программ, запланированных и израсходованных расходов на финансирование бюджетных программ на 2011-2015 гг., а также Полиномиальная тенденция планируемых расходов на финансирование бюджетных программ на 2011-2017 гг. Взаимосвязь между элементами бюджетных программ и их характерными особенностями. Рассмотрены и проанализированы показатели реализации бюджетных программ, применяемых в международной практике, а именно: Великобритания, Австралия, Новая Зеландия, США. *Результаты.* Автор систематизировал взгляды ученых на показатели эффективности бюджетных программ. Анализ профессиональной литературы по этому вопросу позволил обобщить основные классификационные особенности, которые, по мнению автора, должны быть закреплены на законодательном уровне. *Практическое значение.* Автор предложил дополнительный классификационный знак «В зависимости от степени риска невыполнения программы». Это позволит своевременно определить вероятность невыполнения бюджетной программы и ее возможную причину, а также позволит оптимизировать движение денежных средств и их менеджеров, не позволит оценить необходимость и целесообразность объединения нескольких бюджетных программ одного основного менеджера средств в одну программу; объединяя их в соответствии с отраслевым принципом путем перевода в другие основные единицы расходов в соответствии с их функциями; уменьшая количество ключевых единиц расходов.