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EFFECTIVENESS OF BUDGETARY PROGRAMS AS A BASIS OF UKRAINE'S DYNAMICAL DEVELOPMENT

The problems of low effectiveness of the budgetary programs are investigated. Factors that negatively influence the achievement of ultimate goals of the budgetary programs and their influence on the socio_economic development of the country are considered. Some measures to improve the situation, to support the rational use of the budgetary facilities, and to achieve the best effective indices of the budgetary programs are proposed.

Keywords: budget, ineffective use of facilities, budgetary program, managers of facilities, responsible performers of the programs.

Modern economic growth requires increasing impact of economic agents as to meet the growing needs of the population in a variety of goods, works and services is very difficult task. Even being aware of the negative effects of economic development, its disadvantages, especially detrimental effect on the environment, excess do not use and bring to the depletion of the subsurface, society is forced to increase output.

S. Fischer and R. Dornbusch and R. Shmalenzi said: "The material comfort is not everything, but for most people it is important ... unbridled desire of countries developing economic growth is yet another proof that the ordinary people want to have more goods and services"[1]. One way to provide increase in production of goods, increased quantitative and qualitative indicators, economic activity is the concentration of economic entities on the results efficiency in every sector of the economy, the efficient and rational use obvious natural, material and financial resources.

Through various mechanisms and instruments by active participation in economic processes by regulating economic activity. Thus, due to budget system through the distribution and redistribution of GDP, public spending to stimulate business activity and ensure economic growth economy and meet social needs. However, analysis of the socio economic development of Ukraine states that satisfy its due measure has not possible. Achievements in economy, social sphere are still far from the actual expenditures from the state budget. The reasons for these difficulties are primarily low efficiency and effectiveness of budget programs and the impact of budgetary mechanisms for quantitative and qualitative indicators of economic life. So, since proclaimed independence of Ukraine national budget system not implemented their functions, chief among them - an effective and equitable redistribution financial resources in the economy. Problems leveled effective budget system of many areas of socio economic policies [2, p. 6].

Important role in the budget programs plays spending money. However, their activities in the development of the budget is not always aimed at achieving the highest possible results, and ignoring their norms and principles of the Budget Code is a serious problem for the budget system and the development of the country.

During the global financial crisis of 2008-2009 negative social trends economic development further strengthened, since public funds was the finance function on anti-crisis measures and stabilization financial system. Thus, a significant amount of funds allocated to address pressing socio economic problems, was actually aimed at stabilizing the financial system that could not affect the welfare of our citizens. Today the situation has not improved. Rise in some groups of goods and services. Thus, according to the State Statistics Ukraine in 2012 to 6,5-4,2 % increase in the price of margarine, fat, soft drinks, on 2,7-0,9 % - bread, meat and meat products, spaghetti. Prices for housing, water, electricity, gas and other fuels increased by 0.7%, including fees for water supply - by 6.5%, water allotment - 6.1%, hiring housing - 3.7% [3].

It should be noted that in the writings of leading national scholars T.Yefymenko, V. Kudryashov, I. Lyutiy, I. Lunina, V. Oparin, A. Chukhno, S. Yuriy and other development is viewed quite a wide range of challenges and budgetary systems and systems of public finances. But the question of effectiveness research budget their resources and their transformation into socio economic development neglected. As noted by V. Kudryashov, lacks both fundamental and applied research aimed at justifying directions stabilize public finances and their conversion to the active tool to economic growth and the welfare of citizens. [4]

Therefore, the aim of the article is to investigate the use of budget funds for fulfillment of budgetary programs, identification of areas of improving the performance and efficient use of budgetary resources.

In economics, the term "efficiency" is inextricably linked to efficiency characterizes the ratio of actual to planned results. Effectiveness - is receiving effect (from the latin. "effectus" - performance, performance), the ability navigate and ensure the achievement of those goals and plans. Assessing effect, compare planned and actual results, and if the plans show nicks achieved, the activity is effective. In terms of expenditures received forcibly result characterizes the qualitative and quantitative indicators using means and level of customer satisfaction. Because of budget programs that are tools volume achieving priority goals in economic and social fields, create conditions for the safe and comfortable life for our citizens.

The state targeted programs - an important tool of strategic management, a set of interrelated activities aimed at solving social economic problems development [5]. Practice shows that the low results budget programs and, therefore, the use of budget funds impact on the level and quality of life. For example, the purpose of the budget program, which allocated public funds is not achieved (and hence infrastructure thurn facility - hospital, kindergarten, school - will not be built on time and put in operation). It is therefore not provided adequate medical care and diagnosis, children do not have the opportunity to attend pre-school, school-acquire knowledge on modern methods.

Audits indicate low efficiency of budget programs and a number of problems in spending. Thus, the effective use of audit budgets funds allocated to the operation and development of state car steadily Inspection of the Ministry of Internal Affairs of Ukraine, showed that in 2011 had to earn the National automated information system State Roads Department, which is 100% funded with budget (in the amount of over 61 million griven). However, the performance indicators on this system has not been achieved, and its implementation actually failed . [6]

Audit of cost-effectiveness loans received under the state guarantees for the establishment of a National Communications Satellite System, and state funds state budget aimed at her service, showed that of the six stages, related to the involvement of credit, a project that had to be completed as early as in 2011, the full volume of just one. From 2010 to the first quarter of 2012 , including additional burden on the state budget amounted to 106.2 million griven. For this to conducted refund transfer "Ukrkosmos" costs for the use of credits volume of almost 18 years (until 2028).

Expected results of the project (development of the information sector of public access to information resources of Ukraine within the country and beyond its outside, modern digital and broadband technologies) is not achieved, while there are serious risks of delayed implementation satellite communication systems [7].

Effectiveness audit of the state budget allocated National Academy of Sciences of Ukraine for research activities and providing tertiary medical care, showed that research developed the academy do not get further massive practical application in the field health, as the Academy itself not actively working in this direction, and the Ministry of Health of Ukraine did not pay much attention innovation (in particular, the order is not settled implementing reforms research the National Academy of Sciences of Ukraine in clinical practice). As a result, institutions prepared the Academy of Sciences development (for some general do not require significant material resources) apply only in certain hospitals and academic hospitals. In the absence adequate funding and researchers stopped the release 8 implementation science research with the degree of readiness of over 40%, which spent 3.7 million griven [8].

Auditing of historical preservation and development country's heritage that the selected Ministry of Regional Development and Construction extremely of Ukraine and the Ministry of Culture of Ukraine more than 30 million griven efficiently and violation of applicable laws used 6.3 million griven (or 20%). Because of this, rates of physical destruction of architectural monuments are far ahead of themes issues of recovery [9].

Effectiveness audit of the state budget allocated National Academy of Pedagogical Sciences of Ukraine for research in 2010 - 2011 and January 2012, showed that 79 completed research projects 55 Without waiting for implementation, were transferred to the archives as a manuscript (in which budget spent 82 million griven.), and prepared for publication with 428 fluctuations scientific and educational products issued only 1.6% [10].

Ministry of Economic Development and Trade of Ukraine for 2009-2011 and the first quarter of 2012 did not take sufficient measures to improve organizational and economic conditions for the development of entrepreneurship, increased the efficiency of public administration in this area. These findings were made by audit of the use of budget funds by the Ministry, guide on the development of domestic business. Ministry failed to meet National program to promote small business in Ukraine. With 20 planned as part of the measures implemented fully only one quarter generally not implemented, and evaluate the effectiveness of the rest of the impossible through declarations being carried character statements. The program did not promote the growth of small and medium of business, as evidenced by the decrease in employment in this sector in this 2% each year and increase the number of unprofitable small businesses 33.7% in 2006 to 41.4 % in 2010 resulted in inefficient management of the Ministry of the fact that 13.9 million griven provided by the state budget in 2011 for the National program. Well the program and budget for the program of micro-credit subjects had of business, were not used [11].

These examples are not unusual, they argue persuasively systems nature of the problems in the public system. These troubles adversely affect the financial stability of the country, because, according to our estimates, every second budget program has serious flaws (especially in performance), and one in three does not reach the ultimate goal, which allocated budget.

We explored the main causes of low performance and failure Budget programs and concluded that the main limiting factor is:

- Inadequate legislation;
- Inadequate organization of Cabinet of Ministers of Ukraine execution and some Ministries - main funds legislation;
- Lack of coherence and consistency in the implementation of public policy in different sectors;
- Inadequacy of secondary legislation (regulations, orders Cabinet of Ministers of Ukraine distort certain provisions of laws and not acting in practice);
- No referral system of state financial resources to use investment programs;
- Mismatch between a departmental regulations;
- Lack of a clear system of cooperation between the responsible executors budget programs, and a low level of professional support ;
- Lack of priorities and criteria for selecting the direction of funds;
- Inadequacy of socio economic development (not containing transition treatment of specific objects, so the funds are spent haphazardly on a discretion);
- Making numerous changes to state programs (which indicates a significant organizational and financial mistakes made by the main managers, affecting the efficiency and quality of program activities);
- Unsystematic and inconsistent budget allocations for directions mother;
- The uncertainty of the specific objectives of the program, its implementation on a low professional level;
- The lack of a clear program of action aimed at solving complex problems under construction, and contributes to the dissipation of the budget increase the number of protracted;
- Serious flaws in the planning phase, execution phase, ineffective not, haphazard management of under-funding and program activities ;
- The lack of a systematic approach to the problem of gas supply villages (makes the construction of gas pipelines low pressure without the technical capabilities of their connection to the main pipelines);
- Use of the imperfect manner, deficiencies and violations budget legislation during the planning and execution of the budget program, and an insufficient level of internal control main for lower level activities and recipients;
- Lack of operational management of financial resources;
- Low executive discipline, lack of control spending and obtained funds;

- Irresponsibility of officials of financial bodies, managers resources, customers and contractors construction companies.

Summarizing these factors, it should be noted that the reasons lie in the sub enough effective planning and forecasting grounded in spending agencies responding to suspected infringements for the consequences we control analytical measures, weak accountability and competence officials in decision-making in the public sector in legal and regulatory framework in the area of governance their finances.

Low efficiency and effectiveness of budgetary funds not allow to reach the best social economic performance indicators Budget programs and dynamic development of our country - to build modern, stable, open and competitive economies worldwide. The contradictions that reduce the effectiveness of budget spending, crisis at all levels of the budget system from budget forecasting to the conversation of public order and control over spending [12, p. 42].

These problems are not only for Ukraine but also for most countries former Soviet Union. In our opinion, the principle of keeping that dominated the budget system of the former Soviet Union, inherited and independent Ukraine. However, with the change of ideology would change and approaches to financial management same, but that did not happen. However, the current social economic conditions development differ significantly from the conditions of, say, twenty years long ago us and require increasing impact and concrete results. Thus, the President Russian Federation V. Putin admitted that "the quality of performance and efficiency a tool for how federal target programs are, to put it short, low"[12]. In Ukraine "development budget often becomes end in itself but a proper result is not given the necessary attention, on the one hand, is a source of corruption and on the other - condemns targeted programs to fail"[13].

Similar problems exist in the European Union. For example, a member Accounting Chamber of the EU H. Voherbauer recently noted that "investment purposes in energy efficiency is not achieved". He said the state members "their allocated funds mainly for the repair of public buildings, and energy efficiency, at best, came out into the background" means "not oriented towards rational in terms of profitability goals that did not take into account the cost units of energy " [14]. That's it although the possibility of the EU budget and the state budget of Ukraine (as well as stability financial systems) are widely divergent.

Without proper the budget programs can not provide investment attractiveness of the economy, the stability of the financial system, growth real GDP and gradual dynamic development of the country on the path to economic well-being. Failure events program budget end can lead to economic and environmental crises cause dissatisfied of people and aggravation of social tensions.

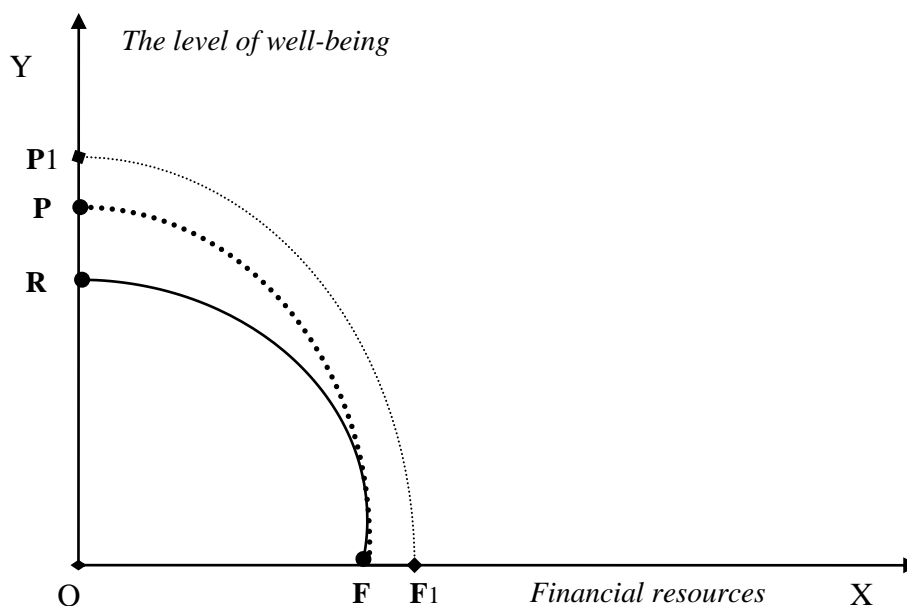
To increase the efficiency of budget programs, change forms and methods financial management need by creating an environment in which everyone is responsible distant performer, having sufficient knowledge to make efficient and effective action to realize the importance of such steps. It should be applied wool fundamentally new conceptual approaches and system interventions to all of the budget process to encourage efficient and the results last financial resources, ensuring stable development country.

Definition of areas, shapes, patterns and extent of expenditures should be based on the principles of rationality, efficiency, and dedication to integrity [15]. The feasibility of the use of budget funds in the implementation of budgets programs should be defined and meet priority social economic development goals, its territories and industries. And so in every budget program needs a goal that must be achieved by the use of funds and implementation of this project.

The Budget Code of Ukraine provides for the introduction of the software budgeting, particularly focusing on the achievement of budgetary resources quantitative and qualitative results. In art. 26 states to strengthen domestic control and responsibility of key spending and lower level represented by their leaders for the efficient and effective management of public funds. But actually see that in every passport budget program clearly written goals and provide the expected result. However, no distribution costs and measurability of performance show do not allow to monitor and analyze the dynamics of these indicators, characterize the efficiency and quality of budget programs. Doing contrary to the concept of application software budgeting method in the budget process, which provides for the establishment of a direct connection between the release budget and the results of their use. In addition, there is no mechanism real levers of influence to achieve responsible executors goal budget programs and statements of actual costs of using budgets resources often have formal.

Under these conditions, due influence on budgetary discipline violators and provide results budget programs is problematic.

Demonstrate a clear example of different combinations using budgets funds in the budget program and opportunities performance indicators (Figure).



The use of budgetary funds for the implementation of budget programs and their effectiveness

Thus, the OX shows the financial resources that are anticipated and isolated from the state budget for the implementation of various measures of budget programs and on the OY - results of these programs (building schools, housing, kindergartens, factories, bridges, roads, etc.) or a result that is achieved be reduced by the budget program. In particular, the result in society for a particular purpose, which accordingly affects the level of its prosperity. So after spending a certain amount of money F, primarily planned to reach a point, however, due to the inefficient and unsustainable use of budget funds at the end of the budget period or the end of the program in fact, we have the result R. Thus, the gap formed between points P and R, indicates the gap between planned and actual performance namely budget spent, and the goal is not reached.

In the next budget period to rectify the situation and reach a point P, find or limit other budget priorities program and further highlight the state budget a certain amount of money to catch-up and close the gap formed. However, given the world external social economic situation that is rapidly changing for anyone segment of the market of goods and services, and business conditions, the price level, inflation, previous amount of funds may be insufficient to offset the point R to the proposed point P. In this case, you must look for much more in terms of financial resources than previously planned. The figure shows that the circumstances prevailing, and the result R is not allowed to improve the level of safety of the population (to provide better services to create the necessary conditions to purchase modern equipment, equipment, etc.), but the increased burden on the budget, and it is obvious.

Thus, to achieve success and maximum results can only head clerks economical and efficient use of public funds. To the point P has moved up the axis OY, for example, the point P1, it is necessary that our curve begins from the point of F1, increased funding. However, in terms of constant F, where funding has not changed, it is also possible to reach the country performance indicators by reducing financial costs (the application of energy-saving and efficient technologies, upgrades basis these funds, better and cheaper resources, a skilled workforce, that reduce the cost of the final product). In this case, pull up the curve, and this indicate that the corresponding amount of resources F of the results, which target for R (on the axis OY), moreover resources.

To better understand the present example. Thus, in 2011, due to a lack of the budget program providing disabled people and people with disabilities chernobyl cars (in particular - because of

lengthy procedures for choosing public order) was not used and returned to the budget 75.5 million. Given. That procurement is made by only 10.5% as a result, 1296 was delayed getting disabled vehicles on the uncertainty period. However, in early 2012 at the special fund was 19.5 million. Given, For through which to provide 321 vehicles disabilities prices for 2011 (despite the fact that the then market value of the car planned 13.4 %) [16]. Thus, failure or incomplete of budget programs does not solve the challenges that they face (in this case, it is unknown when the disabled get the car). This situation is increase the burden on the budget in subsequent periods.

Rationality choice of form in which the funds are used, allowing them to save and improve the efficiency of use [15]. At lower prices the final product is important to recognize that the budgetary costs of research development, invention and technology make it possible to obtain new knowledge and experimentally product samples, which reduces the final product and provides growth. Budget programs aimed at stimulating scientific research will necessarily impact. However, in the present situation where no carried out for scientific applications and scientific development are not implemented, increase productivity, the level and quality of life can not (as just as it is impossible to ensure the increase in output with productivity growth).

Assuming rational and efficient use of public funds in implementation of budget programs budgetary system of the country creates a national wealth as the transformation of financial resources, for example in infrastructure objects are real, physical assets of the nation.

Under the effective use of budget funds should be understood optimum not use financial resources to achieve the program objectives and those results that we set ourselves. This growth - innovative components, increased business activity, holding in public sector policy aimed at supporting the real economy against the backdrop of balanced actions to improve social standards, improve public administration and so on.

The budget of the program will be effective when each of them will not favor total and specific objectives of the short-term goal that will define briefly urgent progress towards a common goal. Objectives of the program budget is be specific, measurable and achievable within the available financial resources. These whining efficiency program budget can be monitored through the annual or gradual progress in achieving the goals and objectives of the program. That evaluate its effectiveness, it is necessary to evaluate the effectiveness of the use budget. Performance indicators should be considered:

- The actual financial costs;
- Output product (products or services);
- Quality of produced;
- The effectiveness of the program.

This approach enables us to compare the amounts of financial resources used to implement the objectives of the program, and to assess how successful but executed program goals, find the quantity and quality of manufactured products that, products, services, existing problems and further adjust the amounts and redirect them to achieve the goals of the program. This cost predictable approach can not only provide an effective and rational use of public funds, but also to achieve the best volume and quality performance indicators that bring society to a priority social economic development goals. A clear prioritization budget program helps them better manage public funds and improve performance indicators in their use.

Our studies show that the low efficiency of budget programs to the lack of appropriate levers to stimulate highly productive work in the public sector. For example, a private sector enterprise work this depends entirely on his profession. The result who works in a large or small company, affects the quantity and quality performance of the firm, and this affects the level of his salary. K. McConnell and S. Brue say: "Good company is profitable because it is successful, surviving, thriving and evolving. Inefficient firms are unprofitable and does not achieve success, it degrades after a while it becomes bank cool and cease to exist"[17].

In the public sector the situation is different , management decisions are not official directly affect the level of his salary as incentives work with high performance and cost effectiveness to provide programs had not. Moreover, it is not always justified and qualified decision forcing subordinates obey and follow them completely. And it is not that the public sector are less qualified or lazy professionals dealing in low motivation and effectiveness of the public sector. Is there a way out of this situation, and whether to make the program budget reform. In our opinion, the answer to these questions lies in a plane through, first, the introduction of an effective system of incentives for

effective work officials and, second, decentralization of power and budget system. Necessary that the vast majority of budget programs were close to the local power, and hence - to pressing social economic problems. It is necessary to create such provided that officials are aware of the relevance and importance of solving various issues and take responsibility for their successful implementation. Concentration of budgetary resources, such as construction and reconstruction the most important sites for the region significantly affects the growth of investment potential of the area, employment and incomes.

In today's world the best way of measuring the efficiency of use budget is to achieve high performance indicators in real life of budget programs. In this context, particular attention should be paid to needs of consumers and their relationship with the formation and execution of the budget that, as a fundamental condition for Ukraine's transition to a sustainable eco sustainable economic growth is fundamental for efficient use financial resources [18].

To ensure the effectiveness of budget programs possible by soon number of existing but not fully funded budget programs. Leave for funding should be only those applications that meet current priority areas of socio economic development. In conditions where deficit of financial resources, it will not disperse and effective management compared resources and achieve better results in economic, environmental and social areas.

Today's wasting money expensive cost budget tomorrow, and this proves the modern practice of budget programs. For example, the construction of a highway across the Dnieper river in Kiev was start navigation then in October 2004 and was completed in 2009, however, funding is responsible to the levels set construction items not provided, making timing disrupted. Provided schedules for 2010 and 2011 work performed by only 65%. Repeated postponement of construction of the highway leading to increased estimated cost from 1.9 billion griven. to 5 billion.griven, or 2.7 times [19].

Budgetary resources must give a positive result, guide on system reform and transformation. Increasing budget expenditure has be adequate changes in health care, education, social security, pension described as poor and other key areas. Only effective and efficient use of public funds to achieve maximum effective indicators of budgetary programs that affect the level and quality of life of people satisfied their growing needs for material and spiritual wealth.

Conclusions

The relevance of this study is dictated by the steady negative trend low efficiency of budget programs, which reduces the rate of economic growth affects the development of social, financial stability system. To change the situation, you need to create a new culture management of public finances. To address this need not single action, and a systematic approach to the complex organization management, control stimulating, legislative measures to increase of responsibility spending units, eliminating flaws in the planning and enhance the validity of budgetary performance, the timely formation and efficient budget execution

Important role in the management of budget resources in the implementation of budgetary programs are quality and efficiency administrative decisions, timely and appropriate response of funds to the identified regulatory agencies facts budget making process and ensure transparent flow of funds. Regular, scientifically based, coordinated action across vertical governance have a positive impact indicators on the budget programs, and therefore - will provide social economic development dynamics of Ukraine.

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