

JEL CLASSIFICATION : H 72

BUDGET PROSESS AT THE LOCAL LEVEL AND IT'S IMPROVING

Katerina M. ROMENSKA

The University of customs and finance

Annotation. The basics of the budget process at the local level, the main stages of the budget process, the existence of certain problems at every stage

are determined in the article. Given the nature of problems, the appropriate measures to eliminate and prevent their future occurrence were proposed.

Key words: *budgeting, local budgets, the budget funds, efficiency.*

Purpose of this research is to define the bases and creation of conditions and suggestions for the proper organization of the budget process at the local level.

Methodology of research. In this paper used the combination of methods, allowed to implement the conceptual unity raised problems and tasks defined by the research. Systemic and structural techniques used in the disclosure theoretical and methodological rules for the local budgets and emphasizing the need to monitor compliance with budget legislation. The methods of synthesis, scientific abstraction, synthesis practices applied in determining the calculation of productivity in budgetary institutions.

Findings. Given the problems of the budget process at the local level, including cases of inefficient use of local budgets Ukraine, should suggest ways of its improvement, as a combination of elements, which represent a certain sequence of actions and allows you to increase the efficiency and effectiveness

of the provision of those services and, of course, more efficient use of local budgets Ukraine. In order to improve the budget process at the local level it necessary to implementing the directions that increase the level of execution of local budgets and increase efficiency of their funds at all stages of the budget process.

Originality. The directions for improvement of the budget process at the local level will help identify existing facts unjustified spending, the using of enforcement measures in case of violations, which can be a guarantee of prevention of ineffective use of local budgets Ukraine in the future were proposed.

Practical value. The basics of the budget process at the local level, the main stages of the budget process, the existence of certain problems at every stage are determined in the article. Given the nature of problems, the appropriate measures to eliminate and prevent their future occurrence were proposed.

References

1. Byudzhetny`j kodeks Ukrayiny [The Budget Code of Ukraine]: Zakon Ukrayiny` vid 8 ly`pnya 2010 r. № 2456-VI.

2. L.V. Ly`syak O.V. Gry`cenko, S.V. Kachula, K.M. Romens`ka [and others] (2015), "The budget implementation component of the dominant trends of social development", monograph, DSFA, Dnipropetrovsk, Ukraine, 396 p.

3. Ky`ry`lenko, O. P. (2016), "National mechanisms to promote real participation of citizens in democratic processes", monograph, Ternopil, TNEU, Ukraine, p. 231-240.

4. Ly`syak L.V., Romens`ka K.M. (2015), "The efficiency of using the funds of local budgets", mono-

graph, DSFA, Dnipropetrovsk, Ukraine, p. 232 s.

5. Programa diyal`nosti Kabinetu Ministriv Ukrayiny` ta Strategiyi stalogo rozvy`tku "Ukrayina-2020" [The Program of the Cabinet of Ministers of Ukraine and the Strategy for Sustainable Development "Ukraine 2020"]: Ukaz Prezy`denta Ukrayiny` vid 12 sichnya 2015 roku №5/20155.

6. M. Bogdanova, K. Borsekova, V. O. Bry`gady`r [and others] (2016), "Regional transformation in the world and Ukrainian dimensions", monograph, Ternopil, TNEU, Ukraine, 388 p.

7. S. I. Yuriy, V. G. Dem`yany`shy`n, O. P. Ky`ry`lenko [and others] (2011), "The development of the budget process in terms of economic reforms", monograph, Ternopil, Economical throught, Ukraine