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РОЗВИТОК МЕХАНІЗМУ РОЗВИТКУ ДЕРЖАВНОГО ФІНАНСОВОГО АУДИТУ ВИКОНАННЯ БЮДЖЕТНИХ ПРОГРАМ

У статті визначено сутність поняття «механізм розвитку державного фінансового аудиту виконання бюджетних програм» та побудовано механізм розвитку державного фінансового аудиту виконання бюджетних програм. Механізм враховує в собі два вектору розвитку – функціональний та процесний. Функціональний вектор в механізмі розвитку державного фінансового аудиту виконання бюджетних програм, спрямований на зміну цільового спрямування державного фінансового аудиту виконання бюджетних програм. Окрім визначення цільового, законного, раціонального використання державних фінансових ресурсів, авторами робиться наголос на встановлені соціально-економічного ефекту від реалізації того чи іншого бюджетного проекту. Запропонований механізм може бути використаний й внутрішнім аудитором розпорядника бюджетних коштів – виконавця бюджетної програми під час упорядкування та проведення внутрішнього державного фінансового аудиту виконання бюджетних програм.

Ключові слова: розвиток, механізм, державний фінансовий аудит, вектори, бюджетна програма, державний фінансовий аудит виконання бюджетних програм.

РАЗВИТИЕ МЕХАНИЗМА РАЗВИТИЯ ГОСУДАРСТВЕННОГО ФИНАНСОВОГО АУДИТА ВЫПОЛНЕНИЯ БЮДЖЕТНЫХ ПРОГРАММ

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В статье определена сущность понятия «механизм развития государственного финансового аудита выполнения бюджетных программ» и

построено механизм развития государственного финансового аудита выполнения бюджетных программ. Механизм учитывает в себе два вектора развития - функциональный и процессный. Функциональный вектор в механизме развития государственного финансового аудита выполнения бюджетных программ, направленный на изменение целевого направления государственного финансового аудита выполнения бюджетных программ. Кроме определения целевого, законного, рационального использования государственных финансовых ресурсов, авторами делается упор на установленные социально-экономического эффекта от реализации того или иного бюджетного проекта. Предложенный механизм может быть использован и внутренним аудитором распорядителя бюджетных средств - исполнителя бюджетной программы при составлении и проведения внутреннего государственного финансового аудита выполнения бюджетных программ.

Ключевые слова: развитие, механизм, государственный финансовый аудит, векторы, бюджетная программа, государственный финансовый аудит выполнения бюджетных программ.

DEVELOPMENT OF MECHANISM FOR DEVELOPMENT OF PUBLIC FINANCIAL AUDIT OF BUDGET PROGRAMS IMPLEMENTATION

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The article defines the essence of the concept of "the mechanism of development of the state financial audit of execution of budget programs", and the mechanism of development of the state financial audit of execution of budget

programs is constructed. The mechanism takes into account two vector of development - functional and process. Functional vector in the mechanism of development of the state financial audit of execution of budget programs, aimed at changing the target direction of the state financial audit of budget programs execution. In addition to determining the target, legitimate, rational use of public financial resources, the authors emphasize the established socio-economic effect of the implementation of a budget project. The proposed mechanism can also be used by the internal auditor of the budgetary funds manager - the executor of the budget program when organizing and conducting an internal state financial audit of execution of budget programs.

Key words: development, mechanism, state financial audit, vectors, budget program, state financial audit of execution of budget programs.

Formulation of the problem. At the current stage of economic development, the efficient spending of budget funds becomes a prerequisite for the activities of budget institutions, enterprises and organizations. Lack of budget resources forces to find ways of the most rational and effective spending. For Ukraine, this topic is most urgent, because every year the problem of irrational use of budget funds, the legality and correctness of their spending, the justification of the planned amount of expenses, the finding and use of reserves for attracting additional monetary resources to improve the activity and the detection of excess allocations is increasing.

Analysis of recent research and publications. Despite the significant theoretical and practical achievements in the field of state financial audit of the implementation of budget programs is highlighted in the works of such domestic scientists as L.V. Dikan, V.V. Burtseva, O.A. Shevchuk, L.V. Sukhareva, A.V. Khmel'kova, Yu.B. Slobodianik and many others, still remain open questions of the mechanism of its development, which determines the relevance of the chosen topic of research.

Setting objectives. The purpose of the study is to develop a mechanism of development of the state financial audit of the execution of budget programs. To achieve this goal, the following tasks were solved: the essence of the concept

"mechanism of development of the state financial audit of execution of budget programs" is determined; the mechanism of development of the state financial audit of implementation of budget programs was built.

Presentation of the main research material. The vector of the development focused on new challenges and needs of modern times, as a rule, is closely linked to the objective reappraisal of the existing theoretical and practical pastalities of the past, which is fully relevant to the state financial audit of the execution of budget programs, which has not yet fully exhausted its the potential to realize its institutional features [1].

As foreign experience shows, for the full implementation of the state financial audit of the execution of budget programs (audit of efficiency) today, not only the search and determination by the control bodies of objective methods for assessing the effective spending of budget funds, but also the constant presence of controlling bodies in the implementation of such budget programs. It is necessary for adequate development of the theoretical and methodical aspects of the implementation of the state financial audit of the execution of budget programs, as well as the development of an active mechanism for its development. The latter requires a thorough theoretical comprehension and the primary definition of the concept of "the mechanism of the development of the state financial audit of the execution of budget programs".

The basic element in this concept is to define the definition "mechanism". In this regard, it should be noted that the meaning of this term in accordance with the explanatory dictionary [10] reduces to a system that determines the order of any kind of activity. At the same time, it should be noted that this definition borrowed by economists in mechanics and in relation to technical systems that means a system of links that convert the movement of some units into the required movement of others, with incoming and outgoing links [10, c. 786]. In other words, the mechanism represents a certain order of action that transforms the system and its elements. Given the aforementioned researcher, A. Kulman says that the mechanism is a system of interconnections of economic phenomena that arise under certain conditions under the influence of the initial impulse [6].

Concerning the concept "development", in modern science there are many different its definitions. So, in the "Dictionary of the Russian Language" SI Ozhegov's "development" is defined as "the process of natural change, the transition from one state to another, more perfect; the transition from the old qualitative state to the new, from simple to complex, from lower to higher "[7, p.641].

In relation to social objects has not lost its significance definition of development in the "Encyclopedic Dictionary" Brockhaus and Efron, which refers to "evolution, change that leads to a new state of the subject of development, increase its social value" [2, c.135]. 0For a particular entity, "development" means the change of all its parts so that it is more in line with the requirements of the dynamically developing environment and the task of expanding its internal capabilities to solve problems that are facing [5, c.560]. In addition, today the term development is used in various fields of knowledge. So, in psychology, development is a specific process of change, the result of which is the emergence of a qualitatively new, progressive process of ascension from lower to higher, from simple to complex. In sociology under development, the natural qualitative change of an object is understood under the influence of external and internal factors. In the economy under development most often understand the process of natural changes, the transition from one state to another, more perfect; transition from the old qualitative state to the new, from simple to complex, from lower to higher. Summarized by the author approaches to the definition of "development" is given in Table 1

Table 1

Approaches to the definition of "development"

Source	Definition of the concept of "development"
1	2
A.I. Kuzminsky, V.P. Omelyanenko [5]	Development is a specific process of change, the result of which is the emergence of a qualitatively new, progressive process of ascension from lower to higher, from simple to complex.
G.S. Kostyuk [5]	Development is a continuous process that manifests itself in the quantitative changes of a human being, i.e. increase of some and decrease of other signs (physical, physiological, psychic, etc.)

1	2
Ozhegov's Explanatory Dictionary [7]	Development is a process of natural changes, transition from one state to another, more perfect; transition from the old qualitative state to the new, from simple to complex, from lower to higher
Ushakov's Dictionary [9]	Development is the process of transition from one state to another, more perfect.
Encyclopaedic Dictionary [4]	Development - directed, natural change
Encyclopedic Dictionary of Brockhaus and Efron [2]	Development - evolution, change, which leads to a new state of the subject of development, increase its social value
R.I. Khasbulatova [5]	Development means the change of all its parts so that it is more in line with the requirements of the dynamically developing world and the task of expanding its internal capabilities to solve the problems that are facing

It is worth noting that the most important characteristic of development is the time. Yes, the development proceeds in time. However, the concept of "the course of time" is not identical to the concept of "development process". It is said that the time is not accompanied by qualitative changes in the object at certain times, and that at different intervals different objects are capable of passing in their development different "distances" and vice versa: for passing Similar "distances" of different objects require different time. In other words, the development of an object is the result of not the objective course of time as such, but the life of the object itself. In contrast to the phenomena of motion, the changes that can be caused by action and external in relation to the object moving forces, development is the self-propelled object - an inherent process, the source of which is enclosed in the most developing object.

At the same time, the development process is characterized by a large variety of specific types and forms. This is due both to the general nature of the developing and to the greater or lesser complexity of their structure. There are two forms of development: evolutionary and revolutionary. Between these two forms of development there is a complex dialectical connection. Evolution prepares the revolution, leads to it and ends with it. In turn, the new quality acquired by the object

again leads to a phase of slow quantitative accumulation. That is, each process represents a dialectical unity of interrupted and continuous, the transition of quantitative changes to qualitative and vice versa.

It should also be borne in mind that development is characterized by a certain orientation. The transition from one state of object to another is not an endless repetition of the passed, there is no circle movement, although historically later stages and include many moments inherent in the previous stages. The development coincides with the progressive movement to the more advanced and perfect or with the movement in the opposite direction. In this sense, talking about the progressive and regressive directions in the development of the object.

Taking into account the above, under the "mechanism of development" the author proposes to understand a system in which the object of development with the help of elements (goals, functions, methods, structure, subjects) purposefully becomes a necessary state.

As for the concept of "the mechanism of development of the state financial audit of execution of budget programs", for its determination it is advisable to clarify the essence of the concept of "state financial audit of budget programs".

In this sense, it should be noted that as a result of the research of scientific works, both domestic and foreign scientists, we can state that in the modern economic science the question of the essence of this concept is controversial. First of all, this is manifested in the fact that there is no unity in the very term. Thus, in the literature, the following thesaurus of the outlined notion is singled out: state audit of implementation of budget programs, state financial audit of implementation of budget programs, audit of efficiency, audit of efficiency of use of state funds, conformity audit, financial audit, etc.

In the current legislation, the state financial audit of implementation of budget programs is identified and limited to the concept of "effectiveness audit". Thus, according to the Resolution of the Cabinet of Ministers of Ukraine of 10.08.2004 No. 1017 "On Approval of the Procedure for Conducting State Financial Inspection, its Territorial Bodies by the State Financial Audit of Budget Programs Implementation"

[8] (audit of efficiency) is a form of public financial control aimed at Determining the effectiveness of using budget funds to implement the planned goals and identifying factors that prevent it. The effectiveness audit is carried out with the aim of developing substantiated proposals for improving the efficiency of the use of state and local budgets in the execution of budget programs.

Moreover, the concept of "audit of efficiency" and "public financial audit of budget programs" are identified by many scholars. According to the authors, such identification is incorrect. Since the state financial audit of budget programs execution in accordance with the current legislation is a kind of public financial audit. At the same time, it can be carried out in the form of an audit of effectiveness, financial audit, compliance audit, and others like that. Under the state financial audit of the implementation of budget programs, the authors are advised to understand the type of state audit that involves the systematic study of the legality, efficiency and effectiveness of public resources management when implementing budget programs, the reliability and rationality of expenditures aimed at achieving the goal of the budget program and identifying reserves to increase its effectiveness. The novelty of the proposed definition is to take into account such a sign as a result, namely: achieving the purpose of the budget program and identifying reserves to increase its effectiveness. Taking into account the above interpretation of the definition of "state financial audit of implementation of budget programs", the authors under the mechanism of development of the state financial audit of budget programs implementation mean the self-regulatory system of elements of the control component (goals and objectives, methods and principles, types and forms, subjects of carrying out and criteria of efficiency) and controlled component in which the purposeful transformation of the influence of elements of the control subsystem into a necessary state occurs and which has inbound influences in the form of external requirements and initial reaction as the results of budget programs. At the same time, it must be taken into account that the state financial audit of the implementation of budget programs is also a coherent process, which includes certain stages, aimed at the realization of its tasks (Figure 1).

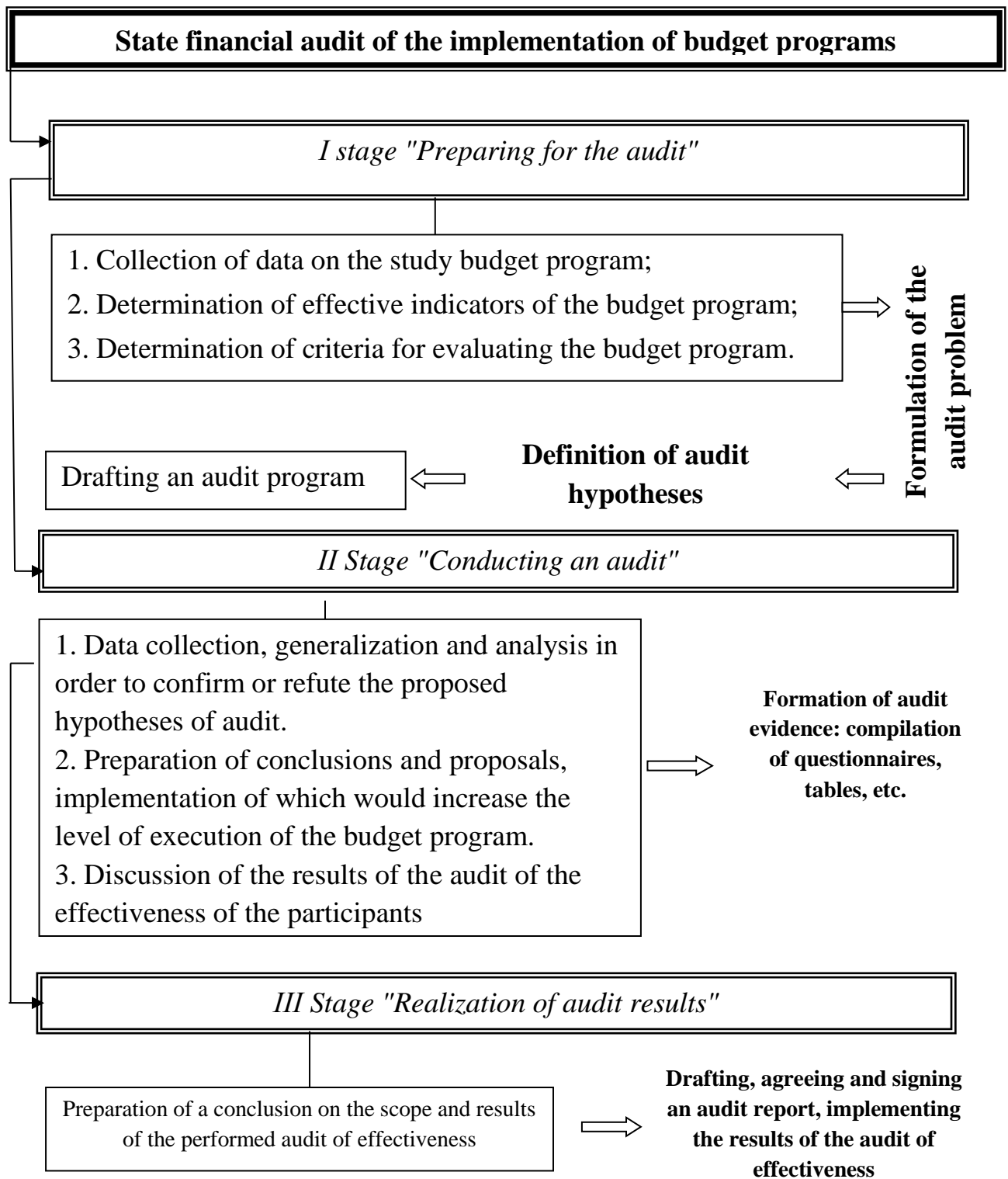


Fig. 1. Procedure for carrying out of the state financial audit of execution of budget programs

Therefore, this must be taken into account when developing the mechanism for its development. It is also worth noting that in the domestic and foreign experience of conducting a state financial audit of implementation of budget programs (audit of efficiency) there are both coincidences and differences, their positive and negative

features. In the audit of efficiency both in Ukraine and abroad, there is a need to increase accountability, transparency and accountability in the work of the executive authorities - funds managers, as well as to increase the level of quality of management and efficiency of use of state budget funds. Similarly, to the general features of the implementation of the public financial audit of budget programs implementation, it may be necessary to plan audit audits to select possible topics, as well as audit effectiveness objects, which should be based on the application and estimates of the quantitative values of different criteria. These criteria include the socio-economic significance of the topic, the extent of the presence of external and internal system risks, a detailed assessment of the possible results of the audit, the volume of verified realized expenditure of public funds, as well as familiarization with the results of previous inspections in this area or on these objects. At the same time, in the opinion of the author, it is important to choose the topics and objects of verification in the implementation of the state financial audit of the execution of budget programs. It must be carried out in such a way that there is a sufficient degree of certainty that the results of the planned audit of effectiveness will contribute to solving specific socio-economic problems that are also of great social significance.

However, if we consider the practice of reporting on the results of the state financial audit of execution of budget programs, both in the State Audit Office of Ukraine and in the Accounting Chamber of Ukraine, then we can conclude that, unlike foreign experience in Ukraine, the emphasis is still on checking is done on the legality and completeness of spending state budget funds. At the same time, in the majority there is no reference to the social significance of the project and its social impact. Although it is precisely on the social significance and socioeconomic impact of the emphasis on the control bodies and the Accounting Chamber of other countries. Moreover, in Ukraine only in the draft programs there are planned indicators to be achieved. In the reports on the results of the state financial audit, execution of budget programs usually contains only the sum of incurred public expenditures, the specified performers and responsible for the actions, but unfortunately it is not always determined which socio-economic effect they brought. Therefore, it is expedient in the reports on the results of the state financial audit of the

implementation of budget programs to introduce a mandatory section on the socio-economic effect of such programs. Taking into account the aforementioned, the author proposes a mechanism for the development of the state financial audit of budget programs implementation, which takes into account two development vector - functional and process (Fig. 2).

It is worth noting that the functional vector in the mechanism of development of the state financial audit of execution of budget programs is aimed at changing the target direction of the state financial audit of budget programs execution. Thus, in addition to determining the purposeful, legitimate, rational use of public financial resources, the author emphasizes the established socio-economic effect of the implementation of a budget project. At the same time, in the process of development of the state financial audit, implementation of budget programs requires the transition from control of implementation to control of decision-making. This will lead to a transition from a simple distribution of budget funds to control the achievement of the given results using the least amount of funds. Such a transition should be based on the real use of the principles of cost-effectiveness and efficiency of the use of budget funds. At the same time, the responsibility of the developers of the budget program will be strengthened by activating the phase of the preliminary control of the budget process. Moreover, the level of responsibility and subjects of the state financial audit of the execution of budget programs - the State Audit Office of Ukraine and the Accounting Chamber of Ukraine - will increase for the use of state financial resources. Such responsibility will not only acquire actual outlines, but also will reveal the causal links of financial violations detected during the implementation of the state financial audit of budget programs. In this case, the state auditor should pay particular attention to factors such as: labor costs of the staff of the funds manager; amount of financing; funding for advanced training. As, as empirical studies have shown, these factors are the most influenced by the volume of financial violations. Also, the author suggests, in the process of development of the state financial audit of the implementation of budget programs, to include its inclusion in the estimation of effectiveness in the scheme of budget estimates budget programs.

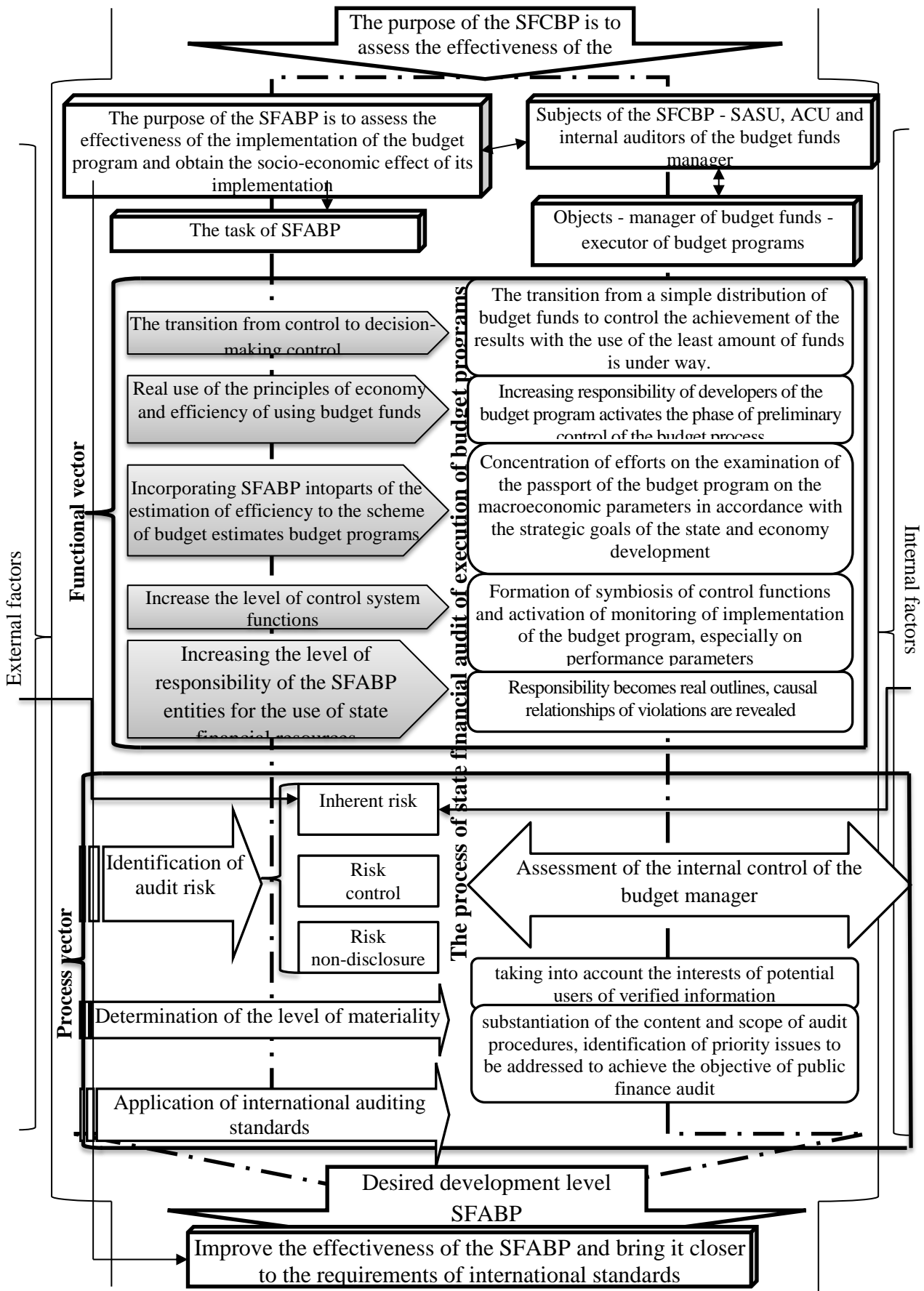


Fig. 2. Scheme of the mechanism of development of the state financial audit of execution of budget programs

In this case, the concentration of efforts will be on examining the passport of the budget program on the macroeconomic parameters in accordance with the strategic goals of the development of the state and economy. In addition, such an approach will increase the level of systemicity of control functions by forming a combination of monitoring functions and activating monitoring of the implementation of the budget program, especially for performance parameters. With regard to the process vector in the mechanism of development of public financial audit of budget programs, it should be noted that it is primarily related to the procedure for its implementation. In this sense, it is worthwhile to emphasize that at the current stage of development of the state financial audit of implementation of budget programs in practice of practice both the Accounting Chamber of Ukraine and the State Audit Office of Ukraine only begin to assess risks and substantive in the audit phase during the planning of the state financial audit. According to the authors, these components should be the basis of the process vector in the mechanism of development of the state financial audit of the execution of budget programs. The objective necessity of compulsory assessment of the materiality and audit risk in the course of the state financial audit of the execution of budget programs is also dictated by changes that may be made to the Budget Code of Ukraine [3] and the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" in part obligatory submission by the main spending units of state funds of annual financial statements. It should be noted that the proposed mechanism can be used by the internal auditor of the budget manager - the executor of the budget program when organizing and conducting an internal state financial audit of budget programs execution.

Conclusions from the conducted research. Thus, the authors proposed a mechanism for the development of a public financial audit of the implementation of budget programs, which takes into account two vector of development - functional and process. Functional vector in the mechanism of development of the state financial audit of execution of budget programs, aimed at changing the target direction of the state financial audit of budget programs execution. Thus, in addition to determining the purposeful, legitimate, rational use of public financial resources, the authors

emphasize the established socio-economic effect of the implementation of a budget project.

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