

PROBLEM DEFINITION «STAGE OF THE BUDGETARY PROCESS»

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In the article investigational concept of the stage of budgetary process, the looks of research workers are analysed in relation to the stages of budgetary process, what own determination of the stage of budgetary process is offered on the basis of.

Budgetary process, stages of budgetary process, the State budget of Ukraine, Verkhovna Advice of Ukraine.

For economically strong state prerequisite is the direct establishment of the rule of law and its full financial stability, because today one of the priority areas of improvement of Ukraine is to improve the legislation in the public sector, including rules governing the budget process.

The purpose of this paper is to analyze the problem of definition of stages of the budget process.

This study stages of the budget process allows you to clearly show the separation of powers authorities and settlement mechanism of the budget process. However, if the number of stages of the budget process enshrined in the Budget Code of Ukraine, the concept stages of the budget process is not legally defined.

Today, faced the actual problem that manifested as a result of insufficient theoretical concept development stage of the budget process, as the study of the budget process provides first study of its continuous cycle that consists of interconnected stages. Since the theoretical development of the issues is insufficient, it can be argued that this is a

negative impact not only on the very development of the law in terms of the budget process, but also begins to generate practical difficulties. Today it is an urgent problem, as studies on the budget process and involves primarily the study of its continuous cycle, which in turn are composed of interrelated stages. Therefore there is an urgent clarity in the definition of «stages of the budget process», from the point of view of its procedural nature, its role and importance of features as an independent stage of the budget process.

The Budget Code of Ukraine determines the budget process, as defined by the law activities related to the drafting, review, approval of budgets, their implementation and monitoring their implementation, examination reports on budget execution that comprise the budget system of Ukraine.

All stages of the budget process regulated by the procedural rules of the budget law and are based on legal principles that should ensure strict planning, compliance with budgetary discipline and constant monitoring of performance of all types of budgets. Improvement of the budget process can not apply improvement stages preparation, approval and execution of the state budget, because effectiveness depends on the perfection of organizational forms, clear definition of their content and composition. That refers to the stage of the budget process.

Stages of the budget process can be defined as regulated by rules of law independent budget and completed stage of the legislative and executive branch, the other participants of the budget process associated with the preparation, review, approval, execution of budget preparation, review and report on the implementation of the decision on it is limited to a certain period.