

БЮДЖЕТНАЯ ПРОГРАММА: ЭКОНОМИЧЕСКОЕ СОДЕРЖАНИЕ И ПРАКТИКА РЕАЛИЗАЦИИ

THE BUDGET PROGRAM: ECONOMIC CONTENT AND PRACTICE OF REALIZATION

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Abstract. The **aim** of the article is analyzes the practice of the economic content of budget programs implementation in Ukraine. The definition of the budget program is given. It was 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 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 fulfill 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 the 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 financialization of budget programs for 2011-2017. The interrelations between elements of budget programs and their characteristic features. The indicators of implementation of budget programs applied in international practice are considered and analyzed, 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 professional literature on this issue allowed to generalize 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-fulfillment of the program". This will allow timely identification of the probability of non-fulfillment of the budget program and its possible cause, but also will allow to optimize cash flows and their managers, will not allow to assess 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 spending units in accordance with their functions; reducing the number of key spending units.

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

JEL Classification: A 110, G 290, H 500, H 530, H 610.

1.Introduction.

At the present stage of development of public relations in the public sector in particular 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 , defense, 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 is using 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 improve 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 management of budget spending to performance management.

2. Analysis of recent research and publications.

Theoretical and methodological principles of budget management devoted to the work of scientists like Andruschenko V.L., Blahuna I.G., Vasylyk O.D., Galushka E. O., Deeva N. M., Zvarych M.A., Mohylyak P.I., Oparin V.N., Pankevych L.V., Fedosov V. M. and others. Directly involved in budget spending such as our scientists Bulgakov S. O., Yermoshenko M.M., Kirilenko O.P., Mishchenko V.I., Nakonechna Y.L., Nechay A.A., Vogon TS. H., Pavlyuk K.V., Pasichnyk Y.V., Rozputenko I.V. and other.

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

3. Setting objectives.

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

4.Research results.

The need for improving public financial management system, improve 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 use since 1998, when the main spending units began to compile a budget mandatory requests from the main objective of determining the objectives and the planned year. In 2001 adopted the Budget Code (Budget Code of Ukraine, 2010), who predicted the need for planning costs for the highest priority objectives of economic and social development, and in 2002 was developed "Concept application program budgeting in the budget process" (Konseption, 2002) which defines the objectives and implementation of the basic principles of this method and establishes 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).

Fees are multiple types of applications, that they describe activities in a wide range of areas, industries and 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 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 Budget Code specified in the study of nature definition "budget program". However, there is also a view that budget program - a plan for implementation of tasks to achieve the goal indicating artists, fulfilling life, necessary resources and performance indicators (Budget Code of Ukraine, 2010). So, anyway, but 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, 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 of the budget program and state program, because these types of programs are most confusion.

Thus, issues of differences between the concepts involved in L.A. Sukharev, Fedchenko T.V., Poteryaylo I. and other. The researchers noted that the main features characterizing the differences between the budget and state target programs - is 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 other responsible officer (Dikan,2011).

In addition, if the budget program may involve only funds general 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 applicable law. Also emphasizes 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 assembly budget programs (Dikan,2011) within the budget program can be executed state target program. On the one hand, the state target programs detailing (in annual proportion corresponding budget program) in the law on state budget for the year, and from the other - the annual budget program may be part of state 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 a power aimed at solving urgent problems of development necessary to develop specific ways in terms of industries. This problem is solved target program, consisting usually for several years and defining a set of interrelated objectives and measures to achieve their goals, deadlines management program projected amounts and sources of financing (Heyts, 2008).

As the studies for 2011-2015. Significantly reduced the number of state programs (fig.1).

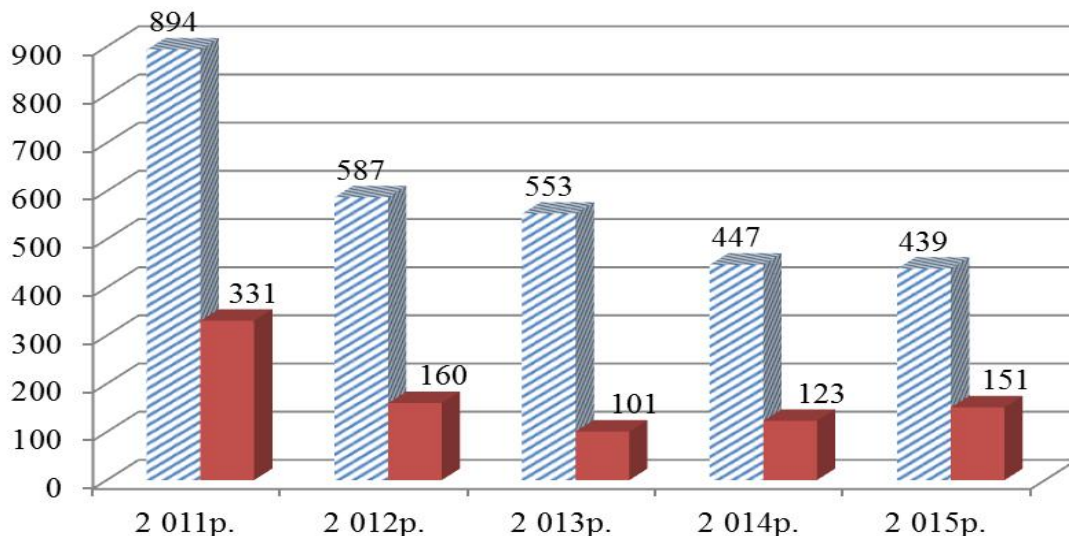


Fig. 1 Changes in the number of planned and fully funded by the state budget programs in 2011-2015.

Thus, analyzing Fig. 1., it should be noted that the number of budget programs for the period 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. 2.8. 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 with 2,014 a year, by far, almost five times the amount spent increased spending on budget program

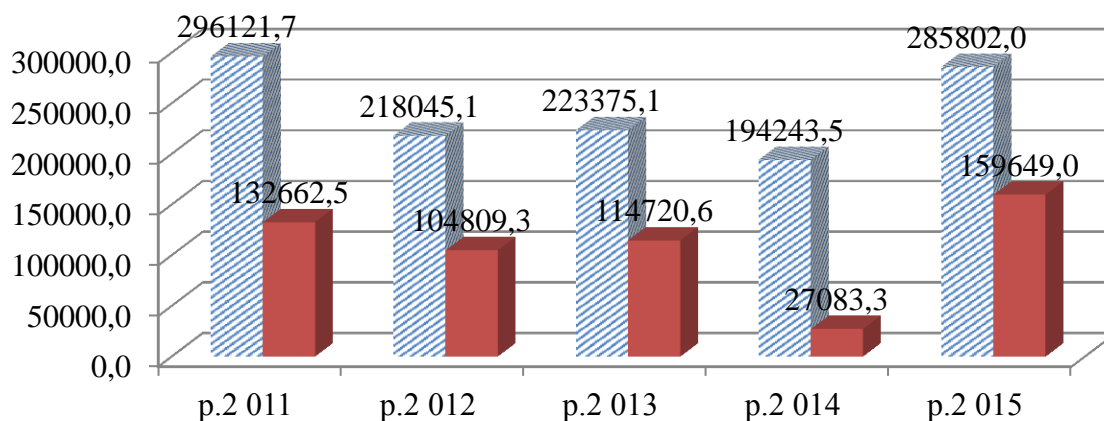


Fig. 2. Planned and carried out expenditures budget programs in 2011-2015.

If the trend line and build ekstropolyuvaty it is possible to observe trends and OED cognized further increase funding for state programs (fig.3).

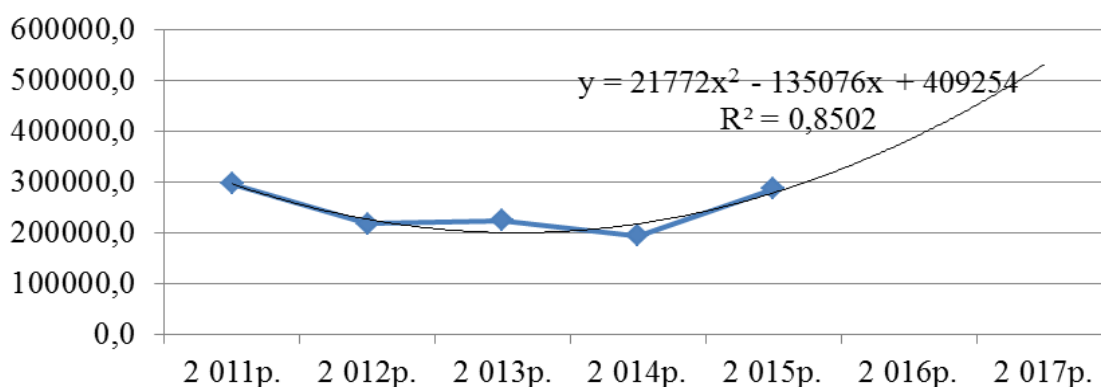


Fig. 3. Polynomial trend of planned expenditure budget programs

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% describing the change amounts to finance budget programs. However, it is advisable to pay attention to the systematic underfunding of the budget programs indicating that significant shortcomings in the management of public finances.

Thus, the results of analysis features. It is noted that throughout the analyzed period, 2011-2015, there were unmet planned budget expenditures. Thus, of the 2011 expenditure budget programs amounting to 894 (without intergovernmental transfers, expenditures and public debt service reserve fund) of which the planned amount of expenditures made for the 331 program amounting to 132 billion. 662.5 million.USD.or 44.8% of the plan. Over 492 programs held in expenditures amount to 6 billion. 773.9 million.USD.less the plan. Do not start using the funds for the program 51 Nasu 508.8 million. UAH.

For 2012 expenditure (excluding intergovernmental transfers, expenditures and public debt service reserve fund) assumed by the 587 budget program in the amount of 218 billion. 45.1 million. UAH. Key spending units in the planned amount of expenditures made 160 applications amounting to 104 billion. 809.3 million. USD., Or 48.1%.

In 2013 expenditure (excluding inter-budgetary transfers, expenditures and debt service reserve fund) assumed by the 553 budget program amounting to 223 billion 375.1 million USD, of which the 101 program amounting to 114 billion 720.6 million USD, or 51.4%, the main spending units expenditures made in the planned volume, instead of 19 programs amounting to 668.5 million USD (0.3% of the plan), unbegun use of funds.

In 2014, of expenses (without intergovernmental transfers, expenditures and debt service reserve fund) assumed by the 447 budget program amounting to 194 billion 243.5 million UAH. In a planned amount of expenditures made by the 123 budget program in the amount of 27 billion UAH 83.3 million, or 14.0%. It was not started the implementation of 18 budget programs - 139.2 million USD, accounting for 0.1% of the planned amount.

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

Thus the planned scope, costs for the 151 budget program amounting to 159 billion 649.0 million. of which 59.4% were spending 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. If no appointments scheduled execution started 5 budget programs in the amount of 588.7 million USD, or 0.2% of the plan.

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

The relationship between the elements of the budget programs presented at fig.4.

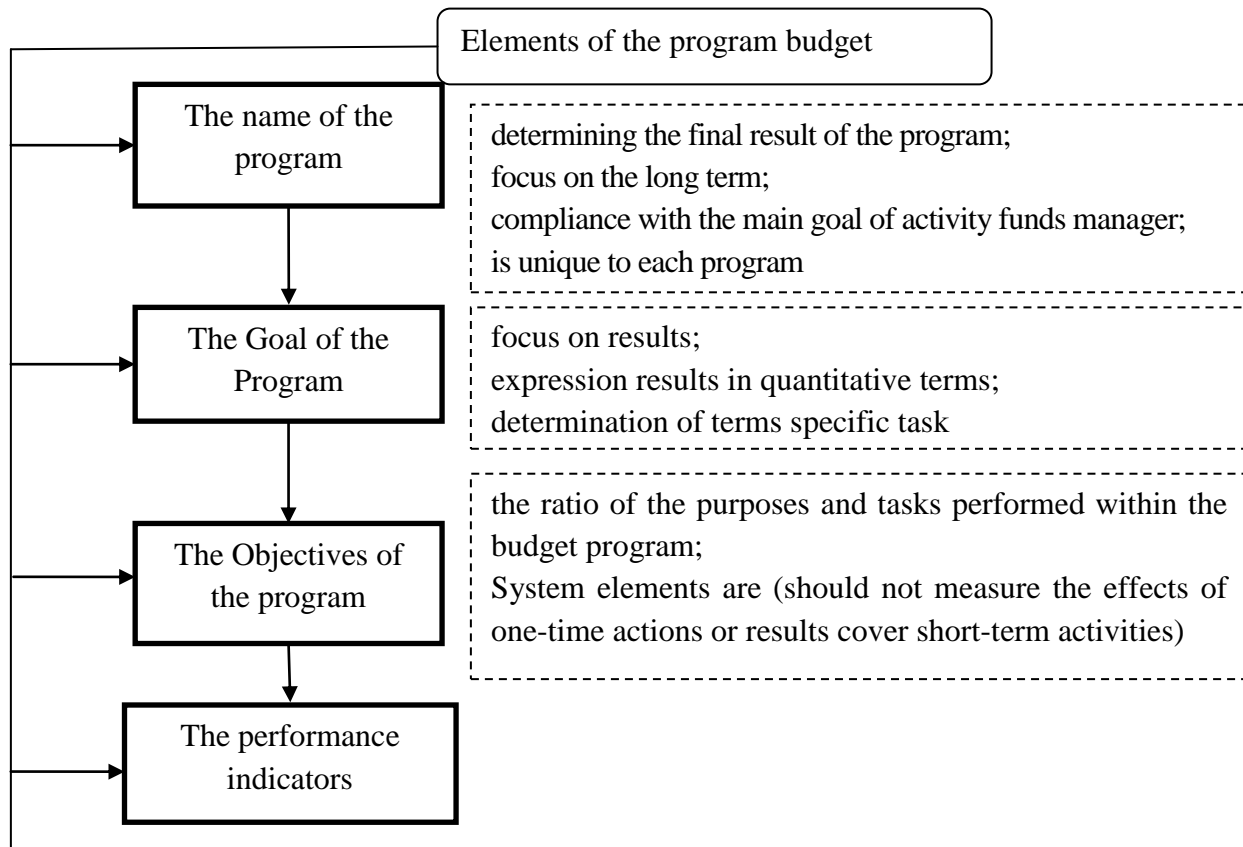


Fig. 4. The relationship between elements of the budget programs and their characteristics

As can be seen from Fig. 4, One key element of the budget of the program is the goal that defines the activity manager and directs it to achieve a specific result. According to the order number MFP 679 from 09.07.2010. "On some issues of implementation of the experiment program budgeting preparation and execution of local budgets" budget program goal - the end result, achieved with the implementation of budget programs with the priorities of state and regional policy and contributes to the strategic goal of the state and / or administrative unit in the medium term (Konseption, 2002).

Due to the isolation of the author and are shown in Fig. 1harakterni features budgetary objectives of the program, it can be argued that in essence - a reflection of the overall end result, which aims at achieving a specific budget program.

For the purpose of the program budget spending units is its task. According to the order MFUN^o 679 of 09.07.2010 p. Budget program objectives - specific, aimed at achieving the goal of the budget program a set of measures reflecting the main stages of achieving this goal, the program identifies ways and be checked (Polozkova, 2015) .

It should be noted that the problem of the budget program is essentially a plan rationale use of resources for the program, meaning they cause the estimate of funds manager.

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

It is worth noting that in international practice performance indicators - a quantitative measurement of satisfaction with services in the public sector (productivity, efficiency and profitability of services). At the same time in different countries use separate sets of program performance indicators, but the most common is the use of complex indicators such as cost, performance, efficiency and quality (Table. 1).

At the same time in Ukraine according to the order number 679 of 09.07.200 g. Performance indicators - a measure on which assesses the efficiency of budgetary funds allocated for the budget program to achieve its goals and achieve the objectives.

Table 1

Indicators of budget programs used in international practice

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

Successful performance of budget programs include quantitative and qualitative indicators that determine the outcome of the budget program, describing the course of its implementation, the degree of achievement of the goals and objectives of the program budget. 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 the Table. 2.

Table 2

Budget program performance indicators used in Ukraine

Effective rate	Characteristic
Indicators costs	Define the scope and structure of resources to ensure the budget program
Product metrics	Used to assess the achievement of goals. An indication of the product, in particular, 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 terms or human (resource consumption rate per unit of product)

Quality	Reflects the quality of manufactured goods (works, services)
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According to the author, for more thorough studies of indicators of budget programs 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 dedicated robotyukrayinsky and Russian scientists, such as MD Bilyk (Sukhareva, 2013) , VF Besedin (Sukhareva, 2013) , BA Rayzberh (8) A. Mikhail 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 (Table. 3).

Table. 3

The views of scientists on the performance indicators of budget programs (author systematically on the basis of [1,2,3,6,7,8,9])

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

Analyzing the table. 3, pay attention to the preferences of scientists in costs, product profitability and efficiency. Of course, endorse 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 cost and rate, and rate the product.

As for performance, it should be noted that it shows the extent to which the goals and

objectives identified in the program budget, rational use of financial resources in the budget protsesinadannya services at the state and local level.

According to MA Klishina, efficiency reflects the degree of achievement of quality indicators. According to her "performance" is a complex concept that ohoplyuyetakozh saving financial resources, the effectiveness of the authorities and organizations - recipients of budget funds, their effectiveness in achieving results "(Sukhareva, 2013) .

In turn, K. Pawluk considers the impact of a program's ability to achieve its goals and carry out tasks and activities. Thus under evaluation of the author understands the comparison of actual results with targets have (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 to determine that during the evaluation of budget programs can be used by a large number of performance indicators that are significantly different in substance. Some, for example in costs, it is difficult to include the performance indicators, but they also play an important role in the overall result.

For productive operation evaluation system should be coordinated, without differences and contradictions. The number of performance indicators should be sufficient for determining the efficiency of key spending units. It should be noted that most countries also clearly limits their number to no 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 as criteria of budget programs using the following parameters:

- 1) indicators of economic efficiency, which should reflect the value of financial resources and the quality of budget services;
- 2) indicators of social efficiency, representing the minimum social standards and their gradual increase;
- 3) performance indicators, which should take into account the extent of the budget program for the purpose 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 program budget, set spending amount per unit of production;
- 5) quality indicators that reflect the quality characteristics provided services (goods).

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

Also, it will allow to strengthen 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 pryynyattyanearhumentovanyh subjective decisions on the implementation of fiscal policy, and monitor 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 also advisable to elaborate on their varieties. Since the budget programs today have zakonodavchovyznachenoyi classification, but differ in the source program and functional classification of expenditures.

In addition, detailed classification of budget programs will not only define their economic

content, but also enable them to organize, grouped under specific common characteristics that provides rational distribution of programs between the main rozporyadnykamybyudzhethnyh 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 klasyfikatsiyi byudzhethnyh programs based on various criteria.

Thus, the analysis of this issue fahovoyiliteratury allowed to summarize the main classification criteria, which, according to the author, should be fixed at the legislative level (Table 4).

Table 4

Classification of budget programs (summarized by the author based on data (1,3,6,7,8,9])

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

It should be noted that in the Table. 4, in addition to the existing classifications author zaproponovanododatkovu "Depending on the risk of default programs." This will allow time to determine the probability of failure of the budget program and its possible cause, and therefore will optimize the flow of funds and their managers, not to assess the need and appropriateness of combining several budget programs one main water resources of a program; combining their sectoral inshymholovnym spending by transferring funds under performed their functions, reducing the number of main funds.

According to the author, given grouping all attributes defined fully take into account the specific budget programs.

So the author studied the economic content of the budget programs, which solved through its elements and types. Also studied criteria of budget programs that favor certain indicators.

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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.