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ENSURING THE MANAGEMENT EFFICIENCY FOR THE BUDGET RESOURCES ALLOCATION IN UKRAINE

In the article, the essence and importance of ensuring the management efficiency for the budgetary funds allocation in Ukraine are investigated. It is determined that the efficiency of budget allocation is one of the most important results of management, the achievement and improvement of which contributes to the improvement of the mechanism for the allocation and use of budgetary funds. The author has studied and analyzed the budget mechanism tools that perform the function of allocation and targeted use of budgetary funds and help control their allocation. It is determined that the mutually agreed-upon action of all the instruments of the budgetary mechanism contributes to ensuring the effectiveness of budget allocation management. The main indicators, tools and figures for ensuring the management effectiveness for budget funds allocation were considered, analyzed and calculated. The main directions of improving the system for ensuring the effectiveness of managing the budgetary funds allocation in Ukraine are proposed.

The main directions for the improvement of the system of ensuring the management efficiency for the budget funds spending in Ukraine are proposed: compliance with the principles of conformity, stabilization, efficiency

and adequacy, which will help to achieve the correspondence of volumes and dynamics of budget expenditures to the level of satisfaction of the population in public goods. Also, ensuring the volume and structure of budget expenditures will restrain social and economic tension, will contribute to the achievement of good performance indicators in managing budget spending, and ultimately, the creation of a favorable social and economic policy for the population of the state, and the like.

It is argued that these directions of ensuring the management efficiency of the budget funds allocation require strict observance and practical use. It is proved that the implementation of a new approach to ensuring the management efficiency for budget funds allocation will help to improve: the main elements of budgeting, control systems for spending budget funds, approaches to assessing the socioeconomic efficiency of budget expenditures; also increase: transparency of the activities of state bodies, efficiency and ensuring the rationality of the use and allocation of budgetary funds; welfare of the population, acceleration of economic development of the country and reaching the level of social development of the leading countries of the world and reducing inefficient expenditures.

Keywords: *budgetary funds, budget revenues, budget expenditures, the performance assurance, the management efficiency, budget allocation management.*

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