



# Economics and Business Management

16(3), 160-178

Journal homepage: <https://economicscience.com.ua/en>

Received: 08.05.2025 Revised: 04.08.2025 Accepted: 23.09.2025

UDC 336.13:336.146.2

DOI: 10.31548/economics/3.2025.160

## Yuliia Nehoda\*

Doctor of Economic Sciences, Professor  
National University of Life and Environmental Sciences of Ukraine  
03041, 15 Heroiv Oborony Str., Kyiv, Ukraine  
<https://orcid.org/0000-0002-9714-5438>

## Oleksandr Labenko

Doctor of Economic Sciences, Associate Professor  
National University of Life and Environmental Sciences of Ukraine  
03041, 15 Heroiv Oborony Str., Kyiv, Ukraine  
<https://orcid.org/0000-0001-9192-9891>

## Ruslan Pyzhuk

Postgraduate Student  
National University of Life and Environmental Sciences of Ukraine  
03041, 15 Heroiv Oborony Str., Kyiv, Ukraine  
<https://orcid.org/0009-0003-5613-9925>

## The role of state financial control in the implementation of budget programmes

**Abstract.** The relevance of the study lies in the need to improve the financial control system in Ukraine in order to increase the effectiveness of budget programme implementation in the context of current challenges. The aim of the study was to analyse the impact of state financial control on the implementation of budget programmes, assess the effectiveness of new technologies and identify key problems in this area. The study used the following methods: a survey of financial control agency employees, statistical analysis of the collected data, comparative analysis of international experience (in particular, EU practices), and an expert assessment of the impact of the latest analytical tools on the effectiveness of financial control. A total of 150 respondents were surveyed, including representatives of state bodies, independent experts, and academics. The main results showed that the introduction of electronic monitoring systems, such as ProZorro, led to a 25% reduction in cases of misuse of budget funds, as well as increased transparency of state spending. The use of new analytical tools, such as Business Intelligence systems, increased the accuracy of financial forecasts by 30% and reduced the time required to prepare reports from 5 days to 1 day. In addition, the automation of routine processes reduced the number of errors in financial reporting by 25% and accelerated the processing of financial transactions by 40%. The study also found that 45% of respondents believe that financial control bodies do not have sufficient information to assess the effectiveness of budget programmes, indicating a need to develop new assessment criteria. Furthermore, the use of blockchain technology

### Suggested Citation:

Nehoda, Yu., Labenko, O., & Pyzhuk, R. (2025). The role of state financial control in the implementation of budget programmes. *Economics and Business Management*, 16(3), 160-178. doi: 10.31548/economics/3.2025.160.

\*Corresponding author



Copyright © The Author(s). This is an open access article distributed under the terms of the Creative Commons Attribution License 4.0 (<https://creativecommons.org/licenses/by/4.0/>)

can significantly increase the transparency of financial transactions, and the use of social media to communicate with the public can improve trust in government agencies. The findings indicated the need for further implementation of modern IT solutions, development of comprehensive methods for evaluating the implementation of budget programmes, and intensification of public control. The practical significance of the study lies in providing sound recommendations for improving financial control mechanisms, which will contribute to more effective management of public finances and increase the transparency of government agencies in Ukraine

**Keywords:** EU countries; assessment methods; effectiveness of methods; management effectiveness; transparency of expenditures

## INTRODUCTION

State financial control played a key role in the implementation of budget programmes, ensuring transparency and accountability in the use of public funds. It involved a systematic process of auditing and evaluating financial transactions carried out by state institutions in order to identify shortcomings and prevent the inefficient use of resources. In the context of Ukraine, where reforming the public finance management system has become an integral part of state policy, it was important to consider how financial control affected the implementation of budget programmes.

Research in this area has shown that there were many unresolved issues related to the impact of financial control on the implementation of budget programmes. Research by L.V. Dikan & I.O. Shevchenko (2020) and A.U. Iloh & F.A. Amadi (2022) analysed in detail the need to integrate new technologies into the financial control process, emphasising that modern solutions can significantly improve the accuracy and speed of audits, but did not consider the impact of these technologies on the actual results of budget programme implementation. The study by Y. Negoda (2022) focused on the impact of budget transparency on public trust in state institutions, emphasising the importance of quality control in the context of budget programme implementation. The author stressed that a lack of transparency can lead to mistrust on the part of the community, which, in turn, will affect the effectiveness of budgetary commitments. Research by H. Kaletnik & N. Zdyrko (2021) also provided data showing that control systems using modern analytical tools can significantly reduce the risks of corruption in the public sector and emphasised the importance of implementing

algorithms to automate control processes. This indicated the existence of knowledge gaps that could be filled by the current study.

The problem of insufficient control over the implementation of budget programmes could lead to the inefficient use of public funds, which, in turn, threatened the country's socio-economic development. Research by I. Gumenuk & B. Berezovski (2024) emphasised that poor-quality financial control contributed to corruption, which undermined public trust in state institutions. The authors analysed specific cases of corruption scandals in Ukraine that were the result of insufficient financial control, which emphasised the importance of improving it. Research by K. Romenska *et al.* (2020) also pointed to the link between the level of financial control and social stability, emphasising the importance of quality control in preventing social conflicts. The authors cited examples where the lack of proper control led to social protests and public discontent. The study by S. Popovych (2023) pointed to the need to reform the system of state financial control in order to adapt it to the current challenges arising in the field of public finance management and proposed specific steps to improve the effectiveness of control in a changing economic environment. Accordingly, the need for a comprehensive approach to financial control was evident, as it could significantly influence the achievement of budget programme objectives.

There were already a number of studies in the scientific literature devoted to the topic of public financial control, but many of them did not take into account the specifics of Ukrainian conditions. For example, the works of S. Bardash & T. Osadcha (2020) and A. Rahman *et al.* (2021) considered international experience but did not

adapt it to the Ukrainian reality. The authors also emphasised the need to improve the financial control system, but did not analyse its impact on programme implementation. They additionally stressed the importance of adapting international control practices to national conditions, but did not propose specific solutions for implementing these adaptations; they also emphasised the importance of assessing the effectiveness of financial control to ensure the sustainable development of budget programmes. A study by I. Harchenko (2024) pointed to the role of independent audits in increasing the transparency of state financial operations. This created a need for a detailed analysis that would take into account both international practices and local challenges.

Among the theoretical aspects that needed to be considered were the concepts of public administration and financial control, which defined the basic principles and mechanisms that could be used to improve the effectiveness of budget programme implementation. Research by E.B. Karabayev *et al.* (2021) confirmed that effective financial control can increase the productivity of budget funds. The authors also emphasised the importance of transparency and accountability in public finance management, which is critical to achieving successful results in the implementation of budget programmes. E.B. Karabayev *et al.* further highlighted the need to develop new control methods adapted to the specifics of the Ukrainian economy. The authors also stressed the importance of training and upgrading the skills of financial control staff to improve the effectiveness of the system.

The aim of this study was to determine the role of state financial control in improving the effectiveness of budget programme implementation in Ukraine in the context of current challenges. Particular attention was paid to assessing the relevance of introducing new control approaches and tools, as well as finding ways to adapt international experience to the national context. The objectives of the study were: to identify the main problems in the system of state financial control and their impact on the implementation of budget programmes; to analyse the current methods of financial control used in Ukraine; to propose recommendations

for improving control mechanisms to increase the effectiveness of budget programme implementation.

## MATERIALS AND METHODS

This study conducted a comprehensive analysis of the role of state financial control in the implementation of budget programmes in Ukraine. The study covered the period from 2020 to 2024, which made it possible to identify key changes in the financial control system and their impact on budget processes. Data collection was carried out using a combination of several methods. First, a thorough analysis of secondary sources was conducted, including scientific articles (Kaletnik & Zdyrko, 2021; Markuts & Roberto, 2024), official reports (OECD, 2024), regulatory documents (Law of Ukraine No. 720-IX, 2020; Order of the Cabinet of Ministers of Ukraine No. 1805-p, 2021) and statistical data (International Budget Partnership, 2022; Transparency International Ukraine, 2023) related to financial control in Ukraine.

Among the international sources used were studies by the Organisation for Economic Co-operation and Development (OECD, 2022), a report by the International Monetary Fund (IMF, n.d.), as well as a study by the National Endowment for Democracy (NED, n.d.) and a report by the European Commission (n.d.). Secondly, a survey was conducted among specialists in the field of finance and budget management in order to gather expert assessments of the effectiveness of existing mechanisms of state financial control and their impact on the implementation of budget programmes. The survey consisted of 15 questions, which were divided into three thematic blocks: (1) overall assessment of the current financial control system; (2) identification of key problems and shortcomings; (3) attitude towards the introduction of new technologies in control processes. The questions included: "How effective do you think the existing financial control bodies are?", "What are the main shortcomings you see in the current system?", "Do you support the introduction of automated analytical tools, such as BI systems?"

A total of 150 respondents were surveyed, including: 80 representatives of state bodies (in particular, the Ministry of Finance, the State

Audit Service and the Accounting Chamber), 40 independent experts from non-governmental analytical centres and 30 academics from higher education institutions specialising in finance and economics. Responses were rated on a five-point scale (from 1 – “completely ineffective” to 5 – “very effective”). Respondents also had the opportunity to leave detailed comments on each set of questions, which provided qualitative data for further analysis. During the survey, a separate set of questions was devoted to identifying key problems that hinder the effective implementation of budget programmes. Respondents (150 people) were asked to select from a list of typical obstacles those that, in their opinion, are most relevant in the practice of financial control. The effectiveness of existing control mechanisms was assessed in a separate section of the questionnaire, where respondents were asked to answer the question: “How do you assess the effectiveness of the financial control mechanisms you have encountered in practice?” The assessment was carried out on a five-point scale, where 1 – “completely ineffective”, 2 – “ineffective”, 3 – “neutral”, 4 – “effective”, 5 – “very effective”. The responses received formed the basis for Table 3 in the results section.

In addition, a practical experiment was conducted to assess the effectiveness of implementing new financial control methods in one of Ukraine's state bodies, the State Audit Service of Ukraine. The experiment was conducted in three stages: in the first stage, the main indicators of control effectiveness were identified, including: the level of timeliness of detection of financial violations, the number of errors in financial reporting, the duration of processing of financial transactions, the amount of budget funds saved as a result of control, as well as the degree of compliance of internal audit with the approved standards that were subject to assessment; in the second stage, new analytical tools were introduced to monitor financial transactions, in particular: the Power BI (Business Intelligence) business analytics system, the CaseWare IDEA internal audit platform, and specialised software for automated risk analysis of financial transactions; the third stage involved analysing the results, in particular comparing the indicators before and after the introduction of the new

methods. Fifty employees of the State Audit Service of Ukraine, who had been previously trained in the new financial control methods and the use of analytical tools, took part in the experiment.

The methods used in the study included document analysis, sociological surveys, statistical analysis, and case studies from other countries. The case studies allowed to examine successful financial control practices in the EU, Canada, and the United Kingdom. Document analysis revealed key changes in financial control legislation and practices and analysed their impact on the fulfilment of budgetary commitments. The sociological survey provided qualitative data on experts' attitudes towards existing control mechanisms. Statistical analysis of the data obtained from the survey revealed correlations between the effectiveness of control and the implementation of budget programmes. Approaches to interpreting the results were based on comparing the data obtained with existing theoretical models of financial control, as well as on the opinions of experts obtained through questionnaires. This made it possible not only to assess the effectiveness of the Ukrainian financial control system, but also to identify possible areas for improvement. All studies involving human participants were conducted in accordance with ethical standards, observing the principles of voluntariness, anonymity and confidentiality. Survey participants were informed of the purpose of the study and gave their informed consent to participate. The research methodology complies with the recommendations of the Social Research Ethics Committee (n.d.) and the principles of the World Medical Association (2013).

## RESULTS AND DISCUSSION

### **Analysis of the impact of state financial control on the implementation of budget programmes in Ukraine**

During the period under review, Ukraine underwent significant changes in its system of public financial control, driven by the need to adapt to contemporary challenges. The main factors influencing these changes were legislative reform, the introduction of new technologies and approaches to control, and the adaptation of international standards. In particular, Law of Ukraine No. 922-VIII (2015) was adopted in 2015, which

significantly changed the rules of the game in the area of public spending. This law not only increased transparency in public spending, but also introduced mechanisms that made corruption more difficult. Thanks to new requirements for the disclosure of procurement information, the public was given the opportunity to monitor spending, which in turn strengthened trust in state bodies.

The introduction of electronic systems for monitoring financial flows, such as the ProZorro system (n.d.), was also an important step in the fight against corruption. This system allows for real-time control, which significantly increases the effectiveness of tracking budget expenditures. In 2021, Ukraine introduced a number of electronic platforms for monitoring budget expenditures in real time, which was an important step in increasing the transparency and efficiency of the use of public funds. One of the key initiatives in this area is the ProZorro.Sale plat-

form (n.d.), which provides transparent online auctions for the sale, lease and management of state and municipal assets. Thanks to the “everyone sees everything” principle, ProZorro.Sale allows the public, businesses and government agencies to monitor all stages of auctions, which significantly reduces the risks of corruption and misuse of budget funds. According to data from the State Audit Service of Ukraine (2024), between 2020 and 2023, the number of detected violations in the area of budget spending decreased by 25%, indicating an increase in the effectiveness of financial control. In 2024, according to the service’s official public report, violations amounting to more than 82.6 billion UAH were detected, demonstrating a continuing trend towards improving the detection and prevention of misuse of funds. This positive trend is also confirmed by the growth in trust in state bodies, as citizens began to see the results of changes in the control system (Table 1).

**Table 1.** Changes in legislation and their impact on the financial control system (2020-2024)

Year	Change in legislation	Impact on financial control
2020	Adoption of the Public Procurement Law	Increased transparency in government spending
2021	Introduction of electronic systems	Reduced corruption risks
2022	Reform of the budget process	Greater accountability of public authorities
2023	New reporting rules	Improved monitoring of budget programme implementation
2024	Adaptation of international standards (INTOSAI, IPSAS)	Alignment with European control practices

**Source:** developed by the authors based on research by NED (n.d.), European Commission (n.d.) and I. Gumenuk & B. Berezovski (2024)

Despite the positive changes, the study identified a number of key issues that hinder the effective implementation of budget programmes. These include insufficient coordination between different government agencies, the lack of clear criteria for evaluating the implementation of budget programmes, limited resources for control measures, as well as the low level of professional training of employees and insufficient digitisation of processes. The results of a survey conducted as part of this study showed that 45% of respondents believe that financial control bodies do not have sufficient information to fully assess the effectiveness of budget programmes. The survey examined the aspect of information availability to control bodies. This was determined by analysing the answers to

the question: “Do you think that your institution has sufficient information to objectively assess the effectiveness of budget programmes?” Responses were rated on a five-point scale, and the proportion of negative or low-rated responses was exactly 45%. This indicator points to a lack of access to timely, complete and relevant data necessary for effective financial control.

The absence of clear criteria for evaluating programme implementation leads to subjectivity in decision-making and insufficient accountability for results. It also highlights the need to develop comprehensive methods for evaluating programme implementation that include not only financial indicators but also social and economic outcomes. For example, it is important to assess the impact of budget programmes on the

development of social infrastructure, the quality of life of the population, and the overall economic development of regions.

Many respondents noted that existing control mechanisms do not allow for the timely identification of shortcomings in the implementation of budget programmes, which leads to delays in financing and implementing planned measures. In particular, according to the results of the survey, 38% of respondents indicated that violations or deviations are often detected only at the reporting stage, rather than during the implementation of programmes, which reduces the speed of response. This indicates that the current financial control system is not sufficiently preventive. In addition, more than 30% of respondents believe that financial

controllers do not have sufficient access to information on programme implementation, which complicates their work. The lack of integration between different information systems also complicates the process of collecting data for analysis, which is critical for making informed decisions.

In addition, the survey revealed other common problems in the implementation of budget programmes. The most significant of these was insufficient coordination between agencies (45%). Limited resources for control were noted by 40% of respondents, and the lack of clear evaluation criteria by 35%. The lack of modern technologies (30%) and low level of professional training (25%) were also among the key barriers. Detailed data are presented in Table 2.

**Table 2.** Main problems in the implementation of budget programmes (2020-2024)

Problem	Percentage of respondents who indicated this problem
Insufficient coordination between authorities	45%
Lack of clear assessment criteria	35%
Limited resources for control	40%
Low level of professional training	25%
Lack of modern technologies	30%

**Source:** compiled by the authors of this study based on the results of a survey

A detailed analysis of Table 2 shows that the most common problem, indicated by 45% of respondents, is the weak coordination between state institutions. This suggests a fragmented approach to financial control management, which complicates the effective exchange of information between different levels of government. In second place is the limitation of resources (40%), which concerns both human and technical means required for conducting full-scale audits. 35% of respondents pointed to the lack of clear, unified criteria for evaluating the effectiveness of budgetary programs, which complicates the formation of objective reporting and the adoption of management decisions. The problems with staff qualifications (25%) indicate an urgent need for professional training, and 30% mentioned a lack of modern technologies, which also points to a limited level of process automation. These results demonstrate the systemic nature of the challenges and require a comprehensive approach to improving the state financial control system. In particular, it's

necessary to strengthen institutional cooperation, introduce unified approaches to program evaluation, invest in digital solutions, and ensure continuous staff training.

An analysis of the survey results, as well as a review of academic sources and regulatory documents, showed that the effectiveness of state financial control is influenced by both internal and external factors. As for internal factors, respondents most often cited the level of professional training of staff, the availability of modern information technologies and management systems, and the organisational structure of controlling bodies. Insufficient staff qualifications often lead to a misinterpretation of legislation and, as a result, to errors in control. According to the data from the survey conducted as part of this study, 25% of respondents indicated that the lack of specialised training programs for employees of controlling bodies negatively affects their ability to perform their duties effectively. This points to the need for a systemic approach to the professional training of personnel

in the field of financial control. It is necessary to implement systems of continuous learning that will allow specialists to acquire up-to-date knowledge about changes in legislation and new control technologies.

Political changes can significantly affect the state's financial policy and the effectiveness of control. In conditions of political instability, the risk of misappropriation of budgetary funds increases, as control mechanisms may be weakened. This creates additional challenges for financial control bodies, which must operate in conditions of uncertainty and instability. It is also important to note that a high level of corruption can lead to a decrease in a country's investment attractiveness, which, in turn, will negatively affect economic development and the implementation of budgetary programs.

Another important factor is civic engagement and public oversight, which contribute to strengthening the accountability of government authorities in the use of budget funds. Public oversight can substantially improve the effectiveness of financial control. In Ukraine, several effective initiatives actively involve citizens in monitoring state expenditure, thereby promoting transparency, accountability, and efficiency. One such initiative is the Unified Web Portal for the Use of Public Funds, which provides open access to information on all transactions carried out by budget holders. Another important platform is Dozorro – a civic project for monitoring procurement through the ProZorro system, which enables users to leave feedback, report violations, and review analytics. The Ministry of Finance of Ukraine's Open Budget initiative also deserves mention, as it provides visualised and accessible information on the implementation of state and local budgets in the format of open data. The civic movement "CHESNO" also plays a distinct role in strengthening public control, in particular through its "CHESNO.Filter the Budget" initiative, which focuses on analysing the use of budget funds and monitoring the actions of officials (State Audit Service of Ukraine, 2025).

For example, open budget programmes implemented in Ukraine allow citizens to access information about government spending and involve them in the control process. In particular, the "Open Budget" platform from the

Ministry of Finance of Ukraine provides visualised access to the distribution and execution of state and local budgets in a convenient format. The "Spending" portal publishes all transactions of budget administrators, allowing for independent public monitoring. In addition, some cities, such as Lviv, Dnipro and Vinnytsia, are actively implementing local initiatives, such as open participatory budgets, which allow residents to vote on projects funded from local budgets. This increases the level of trust in public institutions and provides more feedback between the government and society. It is important that such initiatives are supported at the state level and that information is presented in an understandable and accessible form, allowing citizens to effectively engage in control. Public engagement can be a critical element in the financial control system, as it can provide additional resources for detecting violations and abuses (International Budget Partnership, 2022).

Overall, the results of the study indicate that, despite positive changes in the financial control system, there are many challenges that need to be addressed urgently to ensure the effective implementation of budget programmes in Ukraine. These challenges require a comprehensive approach that includes not only legislative changes, but also staff training, the introduction of modern technologies, and active public participation in control processes. Only a systematic and comprehensive approach can ensure the sustainability and effectiveness of public financial control in Ukraine, which, in turn, will contribute to improving the quality of budget programme implementation and raising the standard of living of citizens. It is important that all stakeholders, from government agencies to citizens, work together to improve the financial control system, as this is the foundation for stable economic development and social progress in the country.

### **Results of a survey of specialists in the field of finance and budget management**

A survey conducted among specialists in the field of finance and budget management provided valuable data on the effectiveness of existing control mechanisms. The survey involved 150

respondents, including representatives of government agencies, the private sector and the scientific community. This diversity of respondents provided an objective picture of the situation in Ukraine in the context of financial control. The results showed that 60% of respondents believe that existing control mechanisms are not effective enough. The main reasons for this were: the complexity of control procedures (45% of respondents), the lack of clear criteria for assessing effectiveness (35%) and the insufficient level of process automation (30%). It is important to note that the complexity of control procedures is often associated with excessive bureaucracy, which complicates the work of financial controllers. Many respondents noted that existing control mechanisms often do not keep pace with changes in the financial environment, making them ineffective in the face of modern challenges. For example, due to constant updates to legislation, specialists face difficulties in adapting to new requirements, which complicates the control process. This highlights the need for flexible

control mechanisms that can adapt to changes in the regulatory environment.

Another important issue is the lack of transparency in control processes. About 40% of respondents indicated that the lack of access to information on the implementation of budget programmes complicates their work. This fact highlights the need to introduce more transparent control mechanisms that would allow specialists to quickly obtain the information necessary to make informed decisions. The introduction of open data and platforms for public monitoring could significantly improve the situation, as it would allow the public to be involved in the control process and increase the accountability of public authorities. According to an OECD study (2023), transparency in budgetary processes can reduce corruption by 20-30% and increase the efficiency of financial management and public trust in state institutions. In addition, openness helps to increase public trust, which is critical for the stability of public finances (Table 3).

**Table 3.** Assessment of the effectiveness of existing control mechanisms (percentage of respondents)

Assessment	Percentage of respondents
Very effective	15%
Effective	25%
Neutral	20%
Not very effective	30%
Completely ineffective	10%

**Source:** compiled by the authors of this study based on the results of a survey

The survey results also revealed experts' attitudes towards new approaches to financial control. About 70% of respondents expressed a positive attitude towards the idea of introducing new technologies, such as automation of control processes and the use of data analytics. Many experts noted that new technologies can significantly improve control efficiency, reduce the time required for audits, and lower the risk of human error. The implementation of MDM can significantly improve the efficiency of analysing large amounts of information and the timely detection of violations. For example, studies show that companies that have implemented Master Data Management (MDM) software have achieved up to a 20% improvement

in data accuracy and a 15% increase in organisational efficiency (Moore, 2023). According to OECD experts (2019), the automation of financial processes can reduce administrative costs by up to 25%, which is a significant improvement in the efficiency of budget spending. The report notes that the implementation of digital platforms and automated systems in the field of public financial management can significantly reduce operating costs and improve the accuracy of budget planning.

However, 30% of respondents expressed scepticism about the new approaches, pointing to the risks associated with their implementation. The main concerns are the possibility of technical errors, insufficient staff training and

the risk of abuse when using new technologies. This highlights the need for additional training for specialists to ensure they are ready to work with the new systems. Seminars and training courses on the use of new technologies in control could be an important step in improving their qualifications. It is also important to create training programmes that cover not only technical aspects but also ethical issues related to the use of new technologies.

Programmes that focus on the ethics of using analytical data can help prevent potential abuse. One such initiative is the Ethical Explorer Pack, which helps organisations evaluate ethical risks when working with data, particularly

with regard to confidentiality, bias and transparency of decisions. Another example is the Data Ethics Canvas from the Open Data Institute, which offers a visual tool for discussing the ethical aspects of data analysis projects. The online course “Introduction to Data Ethics” on the DataCamp platform, which covers the basics of an ethical approach to data collection, processing and interpretation, is also popular. These programmes foster a responsible culture of working with information and can be integrated into the professional training of financial control specialists (An ethics guide for tech..., 2020; Open Data Institute, n.d.; Data-Camp, n.d.) (Table 4).

**Table 4.** Experts’ attitudes towards new approaches to financial control

Approach	Positive attitude (%)	Negative attitude (%)
Process automation	70%	30%
Use of data analytics	75%	25%
Introduction of new technologies	68%	32%

**Note:** the assessment was based on responses to the question: “How do you feel about the introduction of new technologies in financial control processes?” Respondents could choose one of two answers: positively or negatively  
**Source:** compiled by the authors of this study based on the results of the survey

A comparison of the survey results with international practices in the field of financial control showed that Ukraine has significant potential for improving its control mechanisms. In particular, the experience of OECD member countries such as France, Germany, Canada and Sweden was analysed. In France, financial control is based on the activities of the Cour des Comptes, which has a high degree of autonomy and provides independent auditing of public finances, as well as applying medium-term budget planning. In Germany, control is exercised by the Bundesrechnungshof, which applies a risk-based approach and actively implements digital solutions for auditing. In Canada, programmes for public involvement in the budget process and regular publication of open data have been implemented, which contributes to greater transparency. Sweden is noted for its high level of accountability due to the existence of independent audits, access to information, and active public participation in budget monitoring (OECD, 2019; Lulaj, 2021).

The results of the survey of Ukrainian experts are consistent with the key findings

of international studies, in particular the OECD (2023), which emphasises the importance of transparency, open data, digitalisation of budget processes and accountability of public authorities. Data from the OECD (2019) report, which analyses public fund management practices in leading countries, was also taken into account. The comparison showed that, despite some progressive steps, such as ProZorro or Spending, the Ukrainian financial control system still lags significantly behind in terms of automation, data integration, and independent auditing.

International experience in financial control demonstrates the effectiveness of independent control institutions, digitalisation of processes and active public participation in monitoring public finances. For example, in France, the Cour des Comptes (Court of Auditors) plays a key role in the audit system, conducting both financial and performance audits, evaluating not only expenditures but also the results achieved. Its findings are public and have significant political implications, promoting government transparency and accountability. Ukraine lacks a sustainable mechanism for evaluating programme

performance based on independent audits, which limits the effectiveness of control (Manes Rossi *et al.*, 2020).

In Germany, a similar function is performed by the Bundesrechnungshof (Federal Audit Office), which also has a high degree of independence and cooperates with parliament. Control is exercised on the basis of a risk-oriented approach using centralised digital platforms for monitoring expenditure. In comparison, in Ukraine, the level of digitalisation of control is only just emerging, and access to up-to-date information remains fragmented. Canada implements an open approach to financial control through the activities of the Office of the Auditor General of Canada. One of the effective tools is the GC InfoBase online platform, which provides the public with access to programme implementation indicators. An analogue in the Ukrainian context is the ProZorro system, but its functionality is mainly focused on public procurement rather than the full cycle of budget programme implementation (Wollmann, 2024).

Sweden demonstrates a successful example of combining risk-based auditing (through Riksrevisionen) and citizen engagement in control through open budget data. In contrast, Ukraine lacks full integration of public monitoring into the system of state financial control, which reduces the potential for feedback between the public and the authorities. A comparative analysis shows that EU and North American countries implement more comprehensive and institutionally stable models of financial control. The main differences are: the existence of independent audit institutions with guaranteed powers; the digitisation of control at all stages, from collection to analysis; and the active involvement of parliament and the public in oversight (Riksrevisionen, n.d.).

In Ukraine, however, these elements are implemented only partially or fragmentarily, which reduces the overall effectiveness of the system and its ability to respond quickly to challenges. To achieve a similar level of efficiency, it is necessary not only to introduce new tools, but also to review the institutional logic of state financial control. For example, in European Union countries such as Germany and Sweden, the use of automated control

systems reduces administrative control costs by 20-30%. These countries have implemented comprehensive solutions for the automation of financial processes, including not only control but also budget expenditure planning. This not only reduces costs but also improves the quality of management decisions through better data analysis (OECD, 2022).

At the same time, in Ukraine, only 15% of respondents indicated that their organisations use automated control systems, which indicates a significant gap in technology implementation. The lack of integration between different control systems and information platforms complicates the data processing process, which in turn negatively affects the timeliness and accuracy of control. International experience shows that system integration and the use of unified platforms for data processing and analysis are becoming critical to ensuring effective control. In particular, Germany has successfully implemented a centralised platform for financial management (KONSENS), which allows control authorities to exchange information between tax and financial services in real time. Finland has a system called Kieku, which combines the financial, personnel and administrative data of government agencies in a single digital platform, ensuring effective monitoring of public spending. In the United Kingdom, the integrated Government Finance Function system supports financial control through centralised data, common standards and digital management tools (Government Finance Function Strategy 2022-25, 2022; NESH, 2022). In Germany, the introduction of centralised data management systems such as KONSENS (Koordinierte Neue Software-Entwicklung der Steuerverwaltung) has significantly improved the effectiveness of financial control. This system allows data from different sources to be combined, ensuring its accuracy and reliability. According to a study by the Brookings Institution, the institutionalisation of data analysis in Germany's federal administration contributes to more effective decision-making and increases the transparency of financial processes (Engler, 2022).

It is also important to note that international practices emphasise transparency and accountability in budgetary processes, which

is critical for building public trust in state institutions. For example, many EU countries actively use public control mechanisms that allow broad segments of the population to participate in the process of monitoring public spending. In particular, Portugal has an online platform called “Orçamento Participativo Portugal”, which allows citizens to propose and vote on projects financed from the state budget. France has implemented the “Budget Participatif” initiative at the national and municipal levels, where residents can control the allocation of local budget funds. In Finland, citizens participate in assessing the effectiveness of budget spending through open data platforms and integrated reports from financial institutions, which are available online. Spain actively uses public budget audits, particularly in cities such as Madrid and Barcelona. This not only increases transparency but also ensures more active citizen participation in policy-making. At the same time, in developing countries, insufficient transparency is often the cause of corruption schemes that can cause significant damage to economic development (European Parliamentary Research Service, 2024).

Ukraine should consider opportunities to integrate international standards into its financial control practices, particularly those analysed in the study results, such as the OECD Budget Transparency Toolkit and the approaches used in KONSENS (Germany) and Kieku (Finland). These standards cover key aspects of process automation, data openness, accountability and the integration of digital systems in the management of budgetary resources. This will not only increase the effectiveness of control, but also help to strengthen public confidence in public finances. The implementation of international practices could form the basis for creating a more effective financial control system in Ukraine that meets modern requirements and standards. Key areas for improvement could include the development of electronic control platforms, staff training and increased public participation in control processes. Thus, taking into account international experience and adapting it to the specifics of the Ukrainian financial control system can significantly improve the situation in this area,

which in turn will contribute to a more efficient use of public resources and an increase in the overall well-being of the population. A genuine transformation of the financial control system in Ukraine will require efforts on the part of all stakeholders: the state, business and civil society, which will allow for greater stability and transparency in the use of budget resources.

When analysing the effectiveness of financial control in Ukraine, it is important to compare the results with previous studies in this area. Researchers E. Lovita *et al.* (2023) pointed to the insufficient effectiveness of existing control mechanisms, emphasising the complexity of procedures and the lack of clear evaluation criteria. This study emphasised that 55% of respondents consider control mechanisms to be ineffective, which confirms the results of this study (60% ineffective assessments). The authors also noted that the need to simplify control procedures is critical to improving the efficiency of financial institutions. The authors additionally considered various models of management accounting that can help improve financial control, emphasising the importance of adapting foreign practices to Ukrainian conditions and noting that without proper management accounting, it is impossible to achieve high efficiency in financial control.

In addition, the results of studies by H. Li & Y. Guo (2022) and T. Noer & L. Arival (2023) indicate that insufficient transparency in budgetary processes is one of the main reasons for low control efficiency. In their works, the authors point to the importance of data openness and access to information, which allows the public and regulatory authorities to monitor financial flows more effectively. They also consider mechanisms that can increase transparency, such as electronic reporting platforms and open data, which is consistent with the finding that 40% of respondents cited lack of access to information as an obstacle to control. T. Noer & L. Arival also note that transparency is critical for building trust in public institutions, which is an important aspect for some countries where trust in the authorities remains low. H. Li & Y. Guo proposed the introduction of new technologies, such as blockchain, to ensure greater transparency in financial processes.

A study by C. Kuntadi & L. Puspasari (2023) also indicates that automating control processes can significantly increase efficiency. The authors argued that the introduction of automated systems can reduce management costs by up to 30% and also reduce the human factor, which often leads to errors. C. Kuntadi & L. Puspasari describe in detail the positive results of implementing automated systems in financial institutions, particularly in government agencies, where automation has significantly reduced the time required to process financial reports. This also confirms the data on positive attitudes towards automation (70% of respondents), demonstrating the readiness of specialists for changes in the control system. According to Transparency International Ukraine (2023), countries with the highest level of digital tool implementation (Estonia – 74, Finland – 87 out of 100 in the transparency ranking) also have the lowest corruption perception scores. This indicates a direct link between the level of automation of financial control and a reduction in corruption risks.

The studies by D. Suwanda *et al.* (2021) and K. Sakhraoui & S. Chaouadi (2025) are also noteworthy, as they analyse the impact of innovative technologies on financial control. K. Sakhraoui & S. Chaouadi pointed out that the use of modern IT solutions, such as big data analytics and artificial intelligence, can significantly improve the quality of financial control. D. Suwanda *et al.* provided examples of the successful implementation of such technologies in Western European countries, which reduced audit time and improved the accuracy of financial forecasts. This highlights the importance of introducing new technologies into financial control in Ukraine, which is also reflected in the conclusions of this study. The study by L. Hnatyshyn *et al.* (2025) shows that the use of digital innovations, particularly in accounting and analytical processes, can be an additional factor in the economic growth of enterprises and public institutions, confirming the feasibility of introducing IT solutions into the public financial control system.

A comparison of the results of this study with international practices, particularly in EU countries, reveals both common trends and significant differences. In EU countries, automated

financial systems cover not only control, but also planning, auditing and reporting. For example, Finland has implemented the Kieku system, which integrates the financial and administrative data of all state institutions, ensuring transparency and control in real time. In Sweden, financial reporting is public, and audit institutions have a high degree of independence and use digital tools to assess cost effectiveness. In Germany, centralised systems, such as KONSENS, allow data from different sources to be combined, which significantly improves the accuracy of analytics and reduces the audit burden.

Compared to these countries, only 15% of respondents in Ukraine said that their organisations use automated financial control systems. In addition, the study revealed fragmented information systems, limited access to financial data, and a lack of integration between government agencies. This indicates a significant lag in the digitalisation of control and the need to adapt best European practices to Ukrainian realities. For example, in EU countries such as Germany and Sweden, the level of financial control automation reaches 80% (Reznik *et al.*, 2020; Nukpezah *et al.*, 2023), which reduces administrative control costs by 20-30%.

Studies by J.A. Vargas Merino & W.E. Zavaleta Chávez (2020) and R. Pentoria *et al.* (2023) emphasise that automation not only increases the effectiveness of control, but also ensures greater transparency in financial matters. This indicates a high level of integration of new technologies into the financial control system, while in Ukraine only 15% of respondents confirmed the use of automated systems. This indicates a significant difference in approaches to financial control, which requires urgent response from the state. In addition, the study by D. Guariso *et al.* (2023) emphasises the importance of transparency and accountability in budgetary processes. These factors contribute to reducing corruption and increasing trust in state institutions. In Ukraine, this aspect remains at a low level, with only 40% of respondents citing transparency as an important condition for effective control. Thus, Ukraine lags behind international best practices, which requires urgent action on the part of the state in order to keep up with global trends.

The results of the study have a significant impact on the theoretical models of financial control proposed by other authors. Researchers I.E. Ajayi & S.O. Dada (2022) developed a financial control model that focused on the integration of automated control systems into budget management processes. I.E. Ajayi & S.O. Dada emphasised that the integration of technologies not only optimises processes but also makes them more transparent. The authors also note that without the introduction of modern technologies, it is impossible to achieve high efficiency in financial control. These results, which indicate a positive attitude of respondents towards automation (70%), confirm the feasibility of introducing such systems as an integral part of effective financial control.

In addition, the results of this study can complement the financial risk management model developed by A.A. Augustine (2022), who emphasises the importance of transparency in budget management. A.A. Augustine points out that transparency is a critical factor in ensuring public trust. According to this study, 40% of respondents cited insufficient transparency as the main problem, indicating the need to adapt this model to the conditions of Ukrainian reality. The author also notes that in order to improve financial control, it is necessary to introduce new mechanisms that take into account changes in the economic environment, which also confirms the findings on the need to reform the control system. A. Bandiyono's (2020) study may also be useful in this context, as the author proposes new approaches to risk assessment in financial control, emphasising the importance of a systematic approach. A. Bandiyono argues that the integration of risk-based methods allows for more effective detection and prevention of financial abuse, which is important for the Ukrainian control system.

### **Conclusions of a practical experiment on the implementation of new control methods**

A practical experiment on the implementation of new analytical tools in financial control showed significant positive results. The use of tools such as BI systems and big data analytics has increased the accuracy of financial forecasts by 30%. Compared to the traditional methods

used previously, the new analytical tools provided a more in-depth analysis of data in less time. For example, automated reports generated by BI systems reduced the time required to prepare reports from 5 days to 1 day, demonstrating the significant effectiveness of the new approaches. Users also noted the convenience of data visualisation, which facilitates faster decision-making. The use of interactive dashboards allows managers to receive instant reports on financial results, enabling them to respond quickly to changes in the financial situation. With the help of dashboards, managers can track key performance indicators (KPIs) such as profitability and expenses in real time and compare them with planned values. In addition, new analytical tools enable forecasting based on historical data, which significantly improves the quality of management decisions. Analytics showed that certain financial indicators have seasonal fluctuations, which allowed for better budget and resource planning. Thanks to machine learning algorithms, the system can automatically detect trends and anomalies, which was previously a difficult task. This, in turn, contributed to the timely detection of potential financial risks and abuses, which is critical to preventing financial losses.

The introduction of new control methods, including automated reporting systems, the use of business intelligence (BI) systems, and algorithms for detecting anomalies in financial data, has significantly impacted the speed of financial information processing. According to the results of the experiment, the processing time for financial transactions decreased by 40%, allowing organisations to respond more quickly to market changes. A key factor in this improvement was the automation of routine processes, which reduced the need for manual data entry, which often leads to errors. According to the data obtained, the number of errors in financial reporting decreased by 25%, which is an important achievement against the backdrop of previously recorded high error rates with traditional control methods. This indicates that new technologies not only increase efficiency but also contribute to improving the quality of financial information. In addition, the analysis showed that the automation of control processes had a positive impact on employee morale, reducing

their workload and stress associated with routine tasks. The introduction of new control methods also involved the creation of a monitoring system that allowed real-time tracking of financial indicators, which increased the speed of response to critical situations. For example, if abnormal transactions are detected, a monitoring system based on Business Intelligence platforms (in particular, Power BI combined with machine learning algorithms or specialised control software such as CaseWare IDEA) can automatically generate alerts for responsible persons. This allows financial abuse to be prevented before it occurs. Moreover, the use of algorithmic solutions for automatic detection of errors in reporting has reduced the time spent on auditing by 30%.

Based on the experiment, several recommendations can be made regarding the adaptation of successful international practices in financial control in Ukraine. First, Ukraine should actively implement modern IT solutions for the automation of control processes, in particular, management systems based on artificial intelligence and big data analytics, as confirmed by the successful experience of EU countries. In particular, attention should be paid to the experience of Estonian and Finnish financial institutions, which have successfully integrated electronic platforms for financial management, in particular e-government systems that ensure transparency and accountability in financial processes. It is also important to study the experience of countries that have solved similar problems, such as Germany, where electronic financial flow control systems have significantly improved the efficiency of budget management (IMF, n.d.).

Secondly, it is important to establish cooperation with international organisations to exchange knowledge and experience, which will allow for faster implementation of new control methods. In particular, Ukraine should pay attention to training and certification programmes offered by organisations such as the International Federation of Accountants (IFAC) and the European Court of Auditors (ECA). It would also be useful to hold joint seminars and conferences with international experts to help integrate the latest approaches into financial control.

It is also necessary to provide training for staff so that they can use new technologies effectively. This may include both internal training and participation in international seminars and webinars. It is recommended to establish training centres that specialise in new methods of financial control and analytics, as well as to provide access to online courses and certifications offered by leading universities around the world. It is important that training programmes include practical case studies and examples from international practice, which will allow employees to gain valuable experience.

The introduction of transparency and accountability standards in financial processes based on international practices will also help to increase trust in Ukraine's financial institutions. A public communication strategy needs to be developed that focuses on achievements in the area of financial control, which will help strengthen trust in state bodies. An important element of this strategy should be the use of social media and other communication platforms to disseminate information about positive changes in financial policy.

In addition, Ukraine should consider introducing control mechanisms that allow the public to participate in control processes, for example through open data and platforms for monitoring financial flows. This could include the use of blockchain technology to ensure the transparency of financial transactions. The next recommendation is to establish an independent audit system to assess the effectiveness of new technologies in financial control, thus providing an additional level of oversight and accountability. In addition, consideration should be given to engaging experts to conduct regular assessments of the effectiveness of the control systems in place and their adaptation to changes in the external environment. In conclusion, the results of the practical experiment confirm the feasibility of introducing new control methods in Ukraine, which not only increases the effectiveness of financial control but also helps to reduce errors and improve the quality of financial data. This enables Ukraine to move to a new level in the field of financial control, which, in turn, will have a positive impact on the country's economic stability and development.

## CONCLUSIONS

The study provided significant results confirming positive changes in the effectiveness of financial control in Ukraine, in particular through the analysis of the impact of state financial control on the implementation of budget programmes. During 2020-2024, significant changes took place in the financial control system, in particular due to the adoption of the Law on Public Procurement, which increased the transparency of state expenditures. The introduction of electronic monitoring systems, such as the ProZorro system, has reduced the number of cases of misuse of budget funds by 25%. This indicates an increase in the effectiveness of control and a strengthening of public confidence in state bodies. According to data from the State Audit Service, between 2020 and 2023, there were 25% fewer cases of violations in the area of budget spending, and in 2024, this figure fell by another 7%, indicating a sustained positive trend in the control system.

The impact of new analytical tools, such as BI systems, is also important, as they have increased the accuracy of financial forecasts by 30% and reduced the time required to prepare reports from 5 days to 1 day. For example, automated reports generated by BI systems have made it possible to identify anomalies in financial data, which was previously a difficult task. The introduction of new control methods has significantly affected the speed of financial information processing, reducing the processing time for financial transactions by 40%. In addition, the automation of routine processes has led to a 25% reduction in errors in financial reporting. This shows that new technologies not only increase efficiency but also contribute to improving the quality of financial information.

However, the problems identified, such as insufficient coordination between government agencies and the lack of clear criteria for

evaluating the implementation of budget programmes, indicate the need for further work in this area. The survey results showed that 45% of respondents believe that financial control bodies do not have sufficient information to evaluate the effectiveness of budget programmes. This highlights the need to develop comprehensive programme performance assessment methodologies that include not only financial indicators but also social and economic outcomes. For example, it is important to assess the impact of budget programmes on the development of social infrastructure, the quality of life of the population, and the overall economic development of regions. The practical recommendations of the study include the introduction of modern IT solutions for automation of control, staff training, and increased public participation in the monitoring of public spending. The integration of new technologies, in particular blockchain, can significantly increase the transparency of financial transactions, and the use of social media can improve communication with the public on financial policy. The limitations of the study lie in the limited amount of data from individual regions and the subjectivity of survey assessments, which may affect the generalisation of results. Prospects for further research lie in studying the impact of artificial intelligence on control processes, as well as in developing more comprehensive methods for assessing the effectiveness of budget programme implementation.

## ACKNOWLEDGEMENTS

None.

## FUNDING

None.

## CONFLICT OF INTEREST

None.

## REFERENCES

- [1] Ajayi, I.E., & Dada, S.O. (2022). The influence of budget and financial control in selected government parastatals in Nigeria. *Journal of Contemporary Research in Social Sciences*, 4(1), 1-9. doi: 10.33094/2641-0249.v4i1.161.
- [2] An ethics guide for tech gets rewritten with workers in mind. (2020). Retrieved from <https://www.wired.com/story/ethics-guide-tech-rewritten-workers>.

- [3] Augustine, A.A. (2022). Budgeting techniques and budgetary control in local governments: Participatory budgeting a critical instrument for sustainable development. *International Journal of Management and Economics Invention*, 8(11), 2682-2693. doi: 10.47191/ijmei/v8i11.02.
- [4] Bandiyono, A. (2020). Budget participation and internal control for better quality financial statements. *Jurnal Akuntansi*, 24(2), 313-327. doi: 10.24912/ja.v24i2.699.
- [5] Bardash, S., & Osadcha, T. (2020). Current status of state financial control of Ukraine and ways of its improvement. *Baltic Journal of Economic Studies*, 6(2), 17-24. doi: 10.30525/2256-0742/2020-6-2-17-24.
- [6] DataCamp. (n.d.). *Introduction to Data Ethics*. Retrieved from <https://www.datacamp.com/courses/introduction-to-data-ethics>.
- [7] Dikan, L.V., & Shevchenko, I.O. (2020). Development of state financial control in the context of the filling of the budget of Ukraine. *Ekonomika ta Derzhava*, 6, 107-112. doi: 10.32702/2306-6806.2020.6.107.
- [8] Engler, A. (2022). *Institutionalizing data analysis in German federal governance*. Retrieved from <https://www.brookings.edu/articles/institutionalizing-data-analysis-in-german-federal-governance/>.
- [9] European Commission. (n.d.). Retrieved from [https://commission.europa.eu/index\\_en](https://commission.europa.eu/index_en).
- [10] European Parliamentary Research Service. (2024). *Participatory budgeting: A pathway to inclusive and transparent governance*. Retrieved from [https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/762412/EPRS\\_BRI%282024%29762412\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/762412/EPRS_BRI%282024%29762412_EN.pdf).
- [11] Government Finance Function Strategy 2022-25. (2022). Retrieved from <https://surl.li/cwkmgg>.
- [12] Guariso, D., Guerrero, O., & Castañeda, G. (2023). Automatic SDG budget tagging: Building public financial management capacity through natural language processing. *Data & Policy*, 5, article number e31. doi: 10.1017/dap.2023.28.
- [13] Gumenuk, I., & Berezovski, B. (2024). Features of using state financial control to ensure national security of Ukraine. *Inclusion and Society*, 3(8), 15-21. doi: 10.32782/2787-5137-2024-3-2.
- [14] Harchenko, I. (2024). Directions of budget policy to ensure the financial security of the state. *Economics of Systems Development*, 6(1), 119-124. doi: 10.32782/2707-8019/2024-1-15.
- [15] Hnatyshyn, L., Prokopyshyn, O., Maletska, O., Keleberda, T., & Pylypenko, K. (2025). Digital innovations in accounting as economic growth factors of an enterprise. *Scientific Bulletin of Mukachevo State University. Series "Economics"*, 12(1), 75-89. doi: 10.52566/msu-econ1.2025.75.
- [16] Iloh, A.U., & Amadi, F.A. (2022). *Effect of budget as an instrument of financial control on the public sector performance (a study of Ministry of Finance, Enugu State)*. *Caritas Journal of Management, Social Sciences and Humanities*, 1(2), 70-83.
- [17] IMF. (n.d.). Retrieved from <https://www.imf.org/en/Home>.
- [18] International Budget Partnership. (2022). *Open Budget Survey 2021 – Ukraine*. Retrieved from <https://internationalbudget.org/open-budget-survey/country-results/2021/ukraine>.
- [19] Kaletnik, H., & Zdyrko, N. (2021). Public financial control in Ukraine: State, problems, prospects. *Economic Annals-XXI*, 187(1-2), 163-176. doi: 10.21003/ea.V187-16.
- [20] Karabayev, E.B., Sembiyeva, L.M., Zeinelgabdin, A.B., Beisenova, L.Z., & Pankou, D.A. (2021). The role of external public audit in ensuring the financial stability of the budgets of developing countries. *Public Policy and Administration*, 20(1), 108-117. doi: 10.5755/j01.ppa.20.1.28389.
- [21] Kuntadi, C., & Puspasari, L. (2023). Budget absorption's effectiveness: Budget implementation commitment, human resource capabilities, and budget planning accuracy. *Jurnal Akuntansi Dan Keuangan*, 11(1), 81-88. doi: 10.29103/jak.v11i1.9236.
- [22] Law of Ukraine No. 720-IX "On the Main Principles of the Public Financial Control in Ukraine". (2020, June). Retrieved from <https://dasu.gov.ua/en/plugins/userPages/2013>.
- [23] Law of Ukraine No. 922-VIII "On Public Procurement". (2015, December). Retrieved from [https://zakononline.com.ua/documents/show/364811\\_775949](https://zakononline.com.ua/documents/show/364811_775949).

- [24] Li, H., & Guo, Y. (2022). Performance management of university financial budget execution relying on comprehensive budget management strengthening model. *Advances in Multimedia*, 2022, article number 4758609. [doi: 10.1155/2022/4758609](https://doi.org/10.1155/2022/4758609).
- [25] Lovita, E., Luthfia, D., & Noormansyah, I. (2023). The cash budget as internal control in regional cash financial management. *Taxation and Public Finance*, 1(1), 30-37. [doi: 10.58777/tpf.v1i1.166](https://doi.org/10.58777/tpf.v1i1.166).
- [26] Lulaj, E. (2021). Accounting, reforms and budget responsibilities in the financial statements. *Finance & Taxation*, 91(1), 61-69. [doi: 10.33146/2307-9878-2021-1\(91\)-61-69](https://doi.org/10.33146/2307-9878-2021-1(91)-61-69).
- [27] Manes Rossi, F., Brusca, I., & Condor, V. (2020). In the pursuit of harmonization: Comparing the audit systems of European local governments. *Public Money & Management*, 41(8), 604-614. [doi: 10.1080/09540962.2020.1772549](https://doi.org/10.1080/09540962.2020.1772549).
- [28] Markuts, Y., & Roberto, F. (2024). Emergency budgeting for resilience during the war: The case of Ukraine. *Public Money & Management*, 45(3), 195-205. [doi: 10.1080/09540962.2024.2407842](https://doi.org/10.1080/09540962.2024.2407842).
- [29] Moore, S. (2023). *Master data management statistics: What you need to know*. Retrieved from <https://semarchy.com/blog/master-data-management-statistics-what-you-need-to-know/>.
- [30] NED. (n.d.). Retrieved from <https://www.ned.org/>.
- [31] Negoda, Y. (2022). Ways of improving state financial control in Ukraine. *Economy and Society*, 44. [doi: 10.32782/2524-0072/2022-44-4](https://doi.org/10.32782/2524-0072/2022-44-4).
- [32] NESH. (2022). *Guidelines for Research ethics in the social sciences and the humanities*. Retrieved from <https://surl.it/rraekj>.
- [33] Noer, T., & Arival, L. (2023). [Internal control on budget realisation reports in the food and drug control agency](https://doi.org/10.1080/09540962.2023.2240784). *Insight Journal*, 10(1), 130-134.
- [34] Nukpezah, J., Ahmadu, A., Ukwandi, K., Poku, E., & Abraham, R. (2023). Public budgeting in developed and developing countries. In *Research handbook on public financial management* (pp. 136-153). Cheltenham: Edward Elgar Publishing. [doi: 10.4337/9781800379718.00019](https://doi.org/10.4337/9781800379718.00019).
- [35] OECD. (2019). *Budgeting and public expenditures in OECD countries 2019*. Paris: OECD Publishing. [doi: 10.1787/9789264307957-en](https://doi.org/10.1787/9789264307957-en).
- [36] OECD. (2022). Retrieved from <https://www.oecd.org/en/html>.
- [37] OECD. (2023). *Budget transparency toolkit: Practical steps for supporting openness, integrity and accountability in public financial management*. Paris: OECD Publishing. [doi: 10.1787/9789264282070-en](https://doi.org/10.1787/9789264282070-en).
- [38] OECD. (2024). *Review of anti-corruption reforms in Ukraine under the fifth round of monitoring: The Istanbul anti-corruption action plan*. Paris: OECD Publishing. [doi: 10.1787/9e03ebb6-en](https://doi.org/10.1787/9e03ebb6-en).
- [39] Open Data Institute. (n.d.). *The Data Ethics Canvas*. Retrieved from <https://theodi.org/article/data-ethics-canvas>.
- [40] Order of the Cabinet of Ministers of Ukraine No. 1805-p “On the Approval of the Strategy for Reforming the Public Finance Management System for 2022-2025 and the Action Plan for its Implementation”. (2021, December). Retrieved from <https://zakon.rada.gov.ua/laws/show/1805-2021-%D1%80#Text>.
- [41] Pentoria, R., Vaguita, M., & Meilina, S. (2023). Management of regional revenue and expenditure budgets at the regional financial management agency. *Adabi Journal of Public Administration and Business*, 10(1), 33-48. [doi: 10.62066/jpab.v10i1.10](https://doi.org/10.62066/jpab.v10i1.10).
- [42] Popovych, S. (2023). Financial control in Ukraine: Essence, its constituents and tasks. *Economics, Management and Administration*, 3(105), 203-205. [doi: 10.26642/ema-2023-3\(105\)-203-205](https://doi.org/10.26642/ema-2023-3(105)-203-205).
- [43] ProZorro. (n.d.). Retrieved from <https://prozorro.gov.ua>.
- [44] ProZorro.Sale. (n.d.). Retrieved from <https://prozorro.sale/en/>.
- [45] Rahman, A., Sahabuddin, R., & Karim, A. (2021). The effectiveness for regional budget of revenue and expenditure as a control tools in Enrekang Regency governments. *Saudi Journal of Economics and Finance*, 5(4), 173-179. [doi: 10.36348/sjef.2021.v05i04.006](https://doi.org/10.36348/sjef.2021.v05i04.006).

- [46] Reznik, O., Getmanets, O., Kovalchuk, A., Nastyuk, V.Y., & Andriichenko, N. (2020). Financial security of the state. *Journal of Security and Sustainability Issues*, 9(3), 844-852. doi: [10.9770/jssi.2020.9.3\(10\)](https://doi.org/10.9770/jssi.2020.9.3(10)).
- [47] Riksrevisionen. (n.d.). *Audit reports*. Retrieved from <https://www.riksrevisionen.se/en/audits/audit-reports.html>.
- [48] Romenska, K., Chentsov, V., Rozhko, O., & Uspalenko, V. (2020). Budget planning with the development of the budget process in Ukraine. *Problems and Perspectives in Management*, 18(2), 246-260. doi: [10.21511/ppm.18\(2\).2020.21](https://doi.org/10.21511/ppm.18(2).2020.21).
- [49] Sakhraoui, K., & Chaouadi, S. (2025). [The implications of financial and accounting reforms on the effectiveness of interveners in the execution of the state budget](#). *Revue Algerienne de Finances Publiques*, 15(1), 39-50.
- [50] Social Research Ethics Committee. (n.d.). Retrieved from <https://www.ucc.ie/en/research/culture/ethics/socialresearch/>.
- [51] State Audit Service of Ukraine. (2024). *Report for the second half of 2024*. Retrieved from [https://antycorportal.nazk.gov.ua/uploads/uo/40165856/report-1087/nacp-report-1087.pdf?utm\\_source](https://antycorportal.nazk.gov.ua/uploads/uo/40165856/report-1087/nacp-report-1087.pdf?utm_source).
- [52] State Audit Service of Ukraine. (2025). *Performance results of the State Audit Service and its regional offices for January – December 2024*. Retrieved from <https://dasu.gov.ua/ua/plugins/userPages/3754>.
- [53] Suwanda, D., Moenek, R., Lukman, S., & Syaifullah, M. (2021). The implementation of performance-based budgeting through a money follow program in impressing budget corruption. *Jurnal Ilmiah Universitas Betanghari Jambi*, 21(2), article number 871. doi: [10.33087/jiubj.v21i2.1576](https://doi.org/10.33087/jiubj.v21i2.1576).
- [54] Transparency International Ukraine. (2023). *Corruption Perceptions Index 2022*. Retrieved from <https://ti-ukraine.org/en/research/corruption-perceptions-index-2022/>.
- [55] Vargas Merino, J.A., & Zavaleta Chávez, W.E. (2020). The management of the budget for results and the quality of expenditure in local governments. *Visión de Futuro*, 24(2), 60-81. doi: [10.36995/j.visiondefuturo.2020.24.02.002.en](https://doi.org/10.36995/j.visiondefuturo.2020.24.02.002.en).
- [56] Wollmann, H. (2024). *Local government and governance in Germany: Challenges, responses and perspectives*. Cham: Springer Nature.
- [57] World Medical Association. (2013). *WMA Declaration of Helsinki – ethical principles for medical research involving human subjects*. Retrieved from <https://www.wma.net/policies-post/wma-declaration-of-helsinki-ethical-principles-for-medical-research-involving-human-subjects/>.

### **Юлія Негода**

Доктор економічних наук, професор  
Національний університет біоресурсів і природокористування України  
03041, вул. Героїв Оборони, 15, м. Київ, Україна  
<https://orcid.org/0000-0002-9714-5438>

### **Олександр Лабенко**

Доктор економічних наук, доцент  
Національний університет біоресурсів і природокористування України  
03041, вул. Героїв Оборони, 15, м. Київ, Україна  
<https://orcid.org/0000-0001-9192-9891>

### **Руслан Пижук**

Аспірант  
Національний університет біоресурсів і природокористування України  
03041, вул. Героїв Оборони, 15, м. Київ, Україна  
<https://orcid.org/0009-0003-5613-9925>

## **Роль державного фінансового контролю при виконанні бюджетних програм**

**Анотація.** Актуальність дослідження полягає у необхідності вдосконалення системи фінансового контролю в Україні для підвищення ефективності виконання бюджетних програм в умовах сучасних викликів. Метою роботи був аналіз впливу державного фінансового контролю на виконання бюджетних програм, оцінка ефективності нових технологій та виявлення ключових проблем у цій сфері. У дослідженні використовувалися такі методи: анкетування серед працівників органів фінансового контролю, статистичний аналіз зібраних даних, порівняльний аналіз міжнародного досвіду (зокрема практик ЄС), а також експертна оцінка впливу новітніх аналітичних інструментів на ефективність фінансового контролю. Усього було опитано 150 респондентів, серед яких – представники державних органів, незалежні експерти та науковці. Основні результати показали, що впровадження електронних систем моніторингу, таких як ProZorro, призвело до зниження випадків нецільового використання бюджетних коштів на 25 %, а також до підвищення прозорості витрат держави. Використання нових аналітичних інструментів, таких як Business Intelligence-системи, підвищило точність фінансових прогнозів на 30% і скоротило час підготовки звітності з 5 днів до 1 дня. Окрім цього, автоматизація рутинних процесів зменшила кількість помилок у фінансовій звітності на 25 % і прискорила обробку фінансових транзакцій на 40 %. Дослідження також виявило, що 45 % респондентів вважають, що органи фінансового контролю не мають достатньої інформації для оцінки ефективності бюджетних програм, що свідчить про потребу в розробці нових критеріїв оцінки. Крім того, застосування блокчейн-технологій може суттєво підвищити прозорість фінансових операцій, а використання соціальних медіа для комунікації з громадськістю може поліпшити довіру до державних органів. Висновки свідчать про необхідність подальшого впровадження сучасних IT-рішень, розробки комплексних методик оцінки виконання бюджетних програм та активізації громадського контролю. Практичне значення дослідження полягає в наданні обґрунтованих рекомендацій для вдосконалення механізмів фінансового контролю, що сприятиме більш ефективному управлінню державними фінансами та підвищенню прозорості діяльності державних органів в Україні

**Ключові слова:** країни ЄС; методики оцінки; ефективність методів; ефективність управління; прозорість витрат