

UDC 336.1

JEL H60, H61, H83

DOI 10.32782/2617-5940.1.2025.10

Dmytro Sydorenko

Postgraduate Student,

State Tax University

ORCID: <https://orcid.org/0009-0003-7521-138X>E-mail: sydmytro@gmail.com

THE IMPACT OF WAR ON BUDGET TRANSPARENCY IN UKRAINE

Abstract. The purpose of the article is to address current issues of budget transparency as a crucial tool for contemporary public financial management, promoting efficiency, accountability, and public engagement in the budgeting process. It emphasizes the importance of transparency for reducing corruption, enhancing public trust in government, strengthening social stability, and ensuring effective assessment of budgetary expenditures. The primary challenges to budget transparency in Ukraine, significantly exacerbated by the full-scale Russian invasion, have been analyzed. The deterioration of Ukraine's position in international rankings, particularly the Open Budget Index and SIGMA, has been highlighted due to restricted access to budget information and the temporary suspension of standard budgetary procedures under martial law conditions. The conducted analysis of the invasion's impact on Ukraine's budget transparency as an essential component of modern public financial management – ensuring efficiency, accountability, and citizen participation – enabled the formulation of recommendations for enhancing budget transparency based on international standards and best practices. During the research, the following **research methods** were utilized: the systemic approach, as well as methods of factual and situational analysis and synthesis, to evaluate budget transparency based on international indices and rankings. The **research findings** indicate positive achievements in the field of budget transparency that have remained relevant even under wartime conditions. These include the continued functioning of the electronic public procurement system, regular publication of data by the State Treasury Service of Ukraine, and the successful launch of the DREAM platform, which collects, organizes, and publishes open data on all stages of recovery projects in real-time, implementing high standards of transparency and accountability. However, the study also revealed a number of persistent problems, such as limited access to budgetary information, insufficient public participation in the budgeting process, and low transparency of local budgets. Although Ukraine has made significant progress in advancing budget transparency, considering the current challenges and wartime impacts, further measures should aim at improving the legal framework, enhancing public oversight, and increasing citizen involvement. Special emphasis should be placed on restoring full public access to budgetary information and expanding the use of innovative digital tools. The **value of the research** lies in the recommendations provided for improving budget transparency during martial law and post-war recovery periods by refining the regulatory framework, increasing public involvement, strengthening oversight, and utilizing modern digital solutions.

Keywords: budget transparency, public financial management, public finances, open data, budget process, martial law.

Дмитро Сидоренко

аспірант,

Державний податковий університет

ORCID: <https://orcid.org/0009-0003-7521-138X>E-mail: sydmytro@gmail.com

ВПЛИВ ВІЙНИ НА БЮДЖЕТНУ ПРОЗОРИСТЬ В УКРАЇНІ

Анотація. Мета дослідження полягає у висвітленні актуальних проблем бюджетної прозорості як ключового інструмента сучасного управління державними фінансами, що забезпечує ефективність, підзвітність та участь громадян у бюджетному процесі. Наголошується на важливості прозорості для зменшення рівня корупції, підвищення довіри населення до влади та зміцнення соціальної стабільності, а також необхідності оцінювання ефективності використання бюджетних коштів. Проаналізовано основні виклики щодо бюджетної прозорості в Україні, які значно посилились через повномасштабне російське вторгнення. Зазначено погіршення позицій України в міжнародних рейтингах, таких як Open Budget Index і SIGMA, через обмежений доступ до бюджетних даних і тимчасове зупинення звичайних бюджетних процедур в умовах воєнного стану. Проведений аналіз впливу російського вторгнення на стан бюджетної прозорості в Україні як важливого елемента сучасного управління публічними фінансами, що забезпечує ефективність, підзвітність і залучення громадян, дозволив сформулювати рекомендації щодо покращення прозорості бюджету з використанням міжнародних стандартів і передового досвіду. Під час виконання дослідження використано наступні наукові **методи**: системний підхід, методи фактологічного, ситуаційного аналізу та синтезу для оцінки бюджетної прозорості на основі міжнародних індексів та рейтингів. **Результати дослідження** демонструють позитивні досягнення у сфері бюджетної прозорості, що залишилися актуальними навіть в умовах війни. Серед них – продовження функціонування електронної системи державних закупівель, систематичне оприлюднення інформації Державною казначейською службою України, а також успішний запуск платформи DREAM, яка в режимі реального часу збирає, структурує та публікує відкриті дані про всі етапи реалізації проєктів з відновлення, забезпечуючи високі стандарти прозорості та підзвітності. Разом із тим, визначено низку наявних проблем, зокрема обмежений доступ до бюджетних даних, недостатню активність громадян у бюджетному процесі та низький рівень прозорості місцевих бюджетів. Україна зробила суттєвий поступ у напрямі бюджетної прозорості, проте, враховуючи поточні виклики та наслідки війни, подальші заходи мають бути спрямовані на вдосконалення законодавчої бази, активізацію громадського контролю та залучення гро-

мадян. Особливий акцент необхідно зробити на повному відновленні публічності бюджетної інформації, а також на ширшому застосуванні інноваційних цифрових інструментів. **Цінність дослідження** полягає у запропонованих рекомендаціях щодо покращення бюджетної прозорості під час воєнного стану та післявоєнного відновлення шляхом удосконалення нормативно-правової бази, активізацію залучення громадськості, посилення контролю та використання сучасних цифрових рішень.

Ключові слова: бюджетна прозорість, управління державними фінансами, публічні фінанси, відкриті дані, бюджетний процес, воєнний стан.

Introduction. The issue of ensuring budget transparency is among the key factors in the context of effective public financial management, particularly during crisis periods. Known international approaches to addressing this issue emphasise transparency as a tool to ensure accountability, reduce corruption risks, and enhance citizens' trust in government. Given these approaches, studying the current state of budget transparency in Ukraine becomes particularly relevant. Analysing indicators and trends of transparency under martial law conditions is essential for understanding ongoing changes and identifying areas where additional measures for improvement are required.

Literature review. Issues of openness, transparency, and publicity of public finances have been studied by scholars such as S. Hasanov, V. Kudryashov, R. Balakin [1], N. Starostenko, O. Saienko, V. Kolosova [2], Ye. Tykhomyrova [3], I. Chugunov [4], I. Lunina [5], among others.

However, the full-scale russian invasion launched on February 24, 2022, became a “black swan” event for the entire financial system of the country, and in particular, for budget transparency. Since then, Ukraine has faced considerable challenges in maintaining the functionality of its budget transparency mechanisms, and the positive trend in this area observed in previous years has predictably declined.

For example, Ukraine had demonstrated steady progress in budget transparency according to the Open Budget Index. Its position improved from 55th in 2008 to 23rd in 2021. However, by 2023, as a result of the full-scale russian invasion, Ukraine dropped to 79th place. As the conducted study shows, in addition to objective wartime constraints, the decline is also attributable to insufficient transparency in decision-making related to changes in state budget indicators and the activities of key spending units.

Methodology. The aim of the article is to analyse the current state of budget transparency in Ukraine, with particular attention to the impact of the war and martial law, based on internationally recognised ranking methodologies and recent domestic research, as well as to outline possible pathways for its improvement.

The article presents an analysis of Ukraine's budget transparency indicators according to key international rankings, along with recent studies focusing on the transparency of major budget spending units. The study employs a systems approach and methods of factual analysis, situational analysis, and synthesis.

The main part. Transparency in the budget process is one of the key prerequisites for effective public financial management, as it helps build public trust in government and increases the accountability of public institutions. In Ukraine, budget transparency is supported by a comprehensive legal framework, which includes the following components:

The Budget Code of Ukraine defines the principles of the budget system. In particular, Article 7 enshrines the

principles of publicity and transparency, requiring that the public be informed about the preparation, consideration, approval, and execution of budgets [6].

The Law of Ukraine “On Access to Public Information”, which guarantees citizens the right to access information held by state and local authorities, including budget-related data [7].

The Resolution of the Cabinet of Ministers of Ukraine “On Approval of the Regulation on Data Sets Subject to Publication in the Form of Open Data”, which determines the list of datasets required to be published, including those related to the budget [8].

The Law of Ukraine “On the Openness of the Use of Public Funds” defines the conditions and procedures for accessing information on the use of state and local budget funds. It mandates that budget administrators and recipients publish data on the use of public funds on a unified web portal [9].

The Concept for Establishing the Integrated Information and Analytical System “Transparent Budget”, which incorporates best international practices and recommendations of the World Bank, the International Monetary Fund, and the International Budget Partnership. As part of this initiative, the “Transparent Budget” system was developed [10], including several open-access modules:

The Unified Web Portal for the Use of Public Funds, which is the largest open database on public fund usage by budget administrators, recipients, public and municipal enterprises, and state social insurance funds [11].

The State Budget Web Portal for Citizens presents key budget indicators in a publicly accessible format. It aims to inform the public about the main objectives and priorities of government budget policy, sources of revenues, rationale for expenditures, and performance results [12].

The IFIs projects web portal contains a registry of socioeconomic development projects in Ukraine funded by international donors. It provides accessible information on projects, financial statistics, and the structure of funding by creditors and responsible implementing agencies [13].

The BOOST Budget Data Analysis Tool was developed according to the World Bank methodology for analysing budget indicators. Its goal is to promote the efficient use of budget funds, improve decision-making processes, and increase transparency and accountability. It's available on the state budget web portal for citizens [14].

Interactive dashboards, presenting information on public spending in sectors such as social assistance [15], healthcare [16], and education [17].

The Cabinet of Ministers Resolution “On Amendments to Certain Resolutions of the Cabinet of Ministers of Ukraine on Open Data”, which establishes rules for the publication and annual evaluation of open data updates by information administrators on the Unified State Open Data Portal [18].

Let's look at how the war has affected budget transparency. In February 2022, following the start of the full-scale invasion – accompanied by occupation of territories, mass displacement, and numerous civilian and military casualties – the Government of Ukraine declared martial law and suspended several standard budgetary procedures. For instance, the publication of certain budget reports, such as annual reports on revenues, expenditures, and state borrowing, was temporarily halted [19].

The Law of Ukraine “On the Legal Regime of Martial Law” permitted the restriction of access to some budgetary information for national security reasons. The Law “On Public Procurement” was initially suspended and later amended to simplify and accelerate procurement procedures under martial law. These procedures are now governed by a separate Cabinet resolution. While these changes improved flexibility, they have also been criticised for the lack of clarity and frequent budget amendments [19].

At the onset of the invasion, access to several public registries, including the Transparent Budget (E-data) information system, was restricted. The Ministry of Defence, in particular, proposed limiting access to E-data for key spending units that serve as defence sector contractors [20].

These measures predictably affected Ukraine's budget transparency performance, including civic engagement and oversight, as reflected in the 2023 Open Budget Survey (OBS) results [21].

The OBS methodology evaluates transparency, accountability, and public participation in the budget process based on international standards developed by organizations such as the IMF, the World Bank, and the OECD. Importantly, the methodology includes no exceptions for countries in crisis, ensuring cross-country comparability. This enables researchers to assess how Ukraine's budget transparency evolved under the conditions of full-scale invasion (Figure 1).

According to the findings of the Open Budget Survey (OBS) conducted as part of the Open Budget Index, Ukraine demonstrated a negative trend in budget transparency during 2010–2014.

Following the Revolution of Dignity, this trend reversed and began to improve. In 2015, Ukraine scored

46 out of 100 points on the Open Budget Index, ranking above Turkey but below Hungary, Slovakia, and Poland. By 2019, the score had increased to 63 points, placing Ukraine ahead of Poland, Slovakia, and Hungary.

In 2015, experts contributing to the index noted a decline in the transparency of the Citizens' Budget and the Mid-Year Review. Overall, they concluded that the Ukrainian government provided insufficient budget information to the public and offered limited opportunities for public participation in the budget process [23].

Starting in 2017, the situation with the Citizens Budget began to improve. In 2018, the government started publishing a simplified budget declaration and budget proposal to convey key budget information to the general public. In 2019, it increased the amount of information included in the budget declaration [25].

With regard to public participation in the budget process, the 2019 report highlighted that the Ministry of Finance had introduced public consultations during the budget development stage and electronic consultations during budget execution. The Verkhovna Rada began organizing public hearings during the annual budget approval process, while the Accounting Chamber introduced mechanisms for engaging the public in the development of its audit program [28].

According to the 2023 SIGMA monitoring report, which assesses Ukraine's alignment with the Principles of Public Administration, the value of the indicator “Transparency and comprehensiveness of budget reporting and oversight” dropped from “4” in 2021 to “2” in 2023. The report attributes this deterioration directly to Russia's military aggression against Ukraine. The most detrimental impact stems from the decision to suspend the publication of annual reports on state budget revenues, expenditures, and borrowings, as well as the failure of the Accounting Chamber to submit its annual report on budget execution for 2022 to the Parliament [19].

Further details of Ukraine's performance on the indicator “Transparency and comprehensiveness of budget reporting and oversight” in 2021 and 2023 are presented in Table 1.

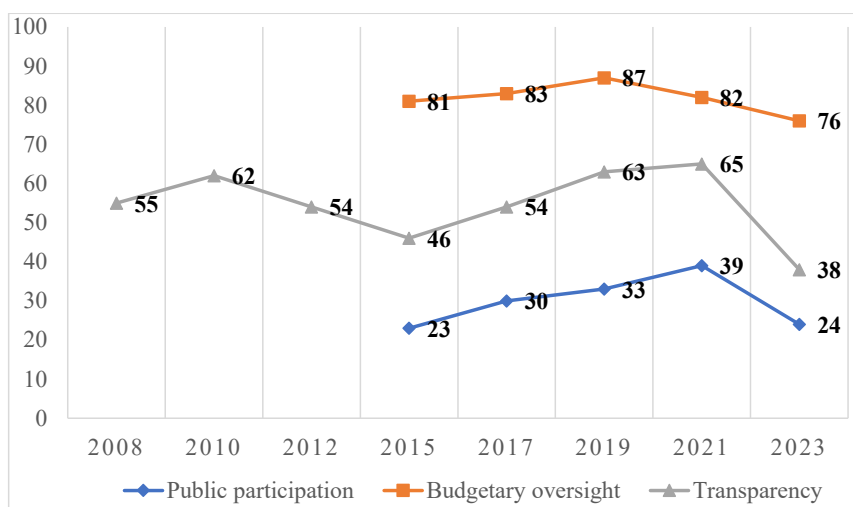


Figure 1. Dynamics of Ukraine's performance according to the Open Budget Index

* presents Ukraine's performance on the Open Budget Index

Source: compiled by the author using [22–27]

Table 1

Ukraine's performance on the indicator "Transparency and comprehensiveness of budget reporting and oversight" according to the SIGMA assessment

	2021	2023
Comprehensiveness of published information		
1. Quality of annual reports on public revenues, expenditures and borrowings	6,5/7	1/7
2. Quality of the annual financial report of the Government	6/7	7/7
3. Quality of annual reports of state-owned enterprises, extra-budgetary funds and local governments	4/5	4/5
4. Clarity of national accounting standards and compliance with international standards	4/4	4/4
5. Availability of reporting on fiscal risks identified in the budget	1/1	1/1
Control and supervision using published information		
6. Quality of annual financial reporting on the use of public finances	0/3	0/3
7. Timeliness of submission of the Accounting Chamber of Ukraine report to the Verkhovna Rada	1/2	0/2
8. Timeliness of the Parliament's discussion of the Accounting Chamber of Ukraine report	3/3	0/3
Total	25.5/32	17/32

Source: compiled by the author using [19]

An analysis of the SIGMA report reveals that the publication and review of budget reports in Ukraine operate on several levels.

First, monthly and quarterly reporting is carried out. The State Treasury publishes these reports to monitor budget execution; however, they do not provide explanations for deviations from initial estimates. Monthly reports from local governments contain data on revenues, expenditures, and transfers, but the structure of this data lacks sufficient detail.

Second, the annual financial report, which is required to be submitted to Parliament by April 1 and published by the Treasury within 10 days of submission. Although the annual reports for 2021 and 2022 were approved with delays, they contain explanations for budget deviations and include non-financial information on the performance of planned indicators.

Third, financial reporting by state-owned enterprises and local governments. State-owned enterprises must submit their financial statements by April 1 or June 1, depending on their type. Local authorities submit their reports to the Treasury by March 1. However, these reports are not subject to external audit.

Fourth, accounting standards. The report notes that budget holders follow accounting standards established by orders of the Ministry of Finance, adapted to international frameworks, particularly the European System of Accounts (ESA 2010) [19].

Fifth, monitoring of fiscal risks. The Ministry of Finance conducts well-established monitoring of fiscal risks, including debt-related, macroeconomic, and other risks. An annual fiscal risk report is published as part of the government's budget documentation.

Special attention should also be paid to the role of the Accounting Chamber, which prepares conclusions on the execution of the state budget. However, it does not analyse the government's consolidated annual financial statements. Thus, while its conclusions are published on time, the role of the Accounting Chamber in financial reporting remains limited.

Experts contributing to the report noted that, overall, Ukraine's public finance reporting system is well developed but still faces issues with transparency, data structure, and audit coverage [19].

In summary, both current and annual budget reporting in Ukraine are clearly regulated by legal acts and are

implemented by the government in accordance with these norms. The accounting standards applied in the preparation of annual financial statements are consistent with international public sector accounting standards. The Ministry of Finance demonstrates responsible management of fiscal risks. However, a critical observation concerns the lack of an audit opinion on the government's consolidated annual financial statements from the Accounting Chamber, which currently only provides an annual report on budget execution.

According to the assessment of budget openness at different stages of the budget process conducted by the Fiscal Policy Research Centre in 2023 (Figure 2), the highest level of openness is observed at the stage of budget approval, while the lowest is at the stage of execution [20].

This highlights the need to strengthen oversight of budgetary expenditures and to ensure the timely disclosure of information on budget execution.

Conclusions. Despite the constraints imposed by the war, enhancing the level of budget transparency remains essential, particularly in the context of Ukraine's integration aspirations and the need to maintain the trust of international partners.

To date, several positive elements in the area of public finance transparency have been preserved, even under martial law. Notably, the continued functioning of the public procurement system and the regular publication of State Treasury data reflect the retention of key transparency mechanisms. Moreover, local authorities continue to publish "citizens' versions" of budget documents, although such efforts are not captured in the Open Budget Survey (OBS).

In 2023, the Government of Ukraine, in cooperation with international partners, launched the DREAM platform for digital recovery management. Its goal is to ensure transparency and accountability in the reconstruction process and serves as an example of an innovative approach to advancing budget transparency in Ukraine.

The international community must continue to support governments and civil society actors that promote openness, public participation, and accountability in the use of public funds.

Based on the conducted analysis, the following pathways are proposed to improve budget transparency in Ukraine.

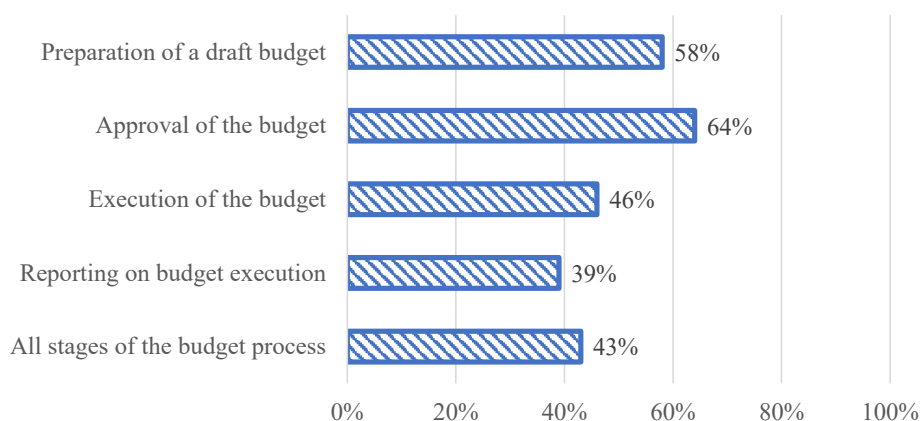


Figure 2. Average level of budget transparency at different stages of the budget process in 2023

Source: compiled by the author using [20]

1. Expanding and improving the publication of budget information:

- Ensure comprehensive disclosure of all stages of the budget process, including publication of detailed information on budget requests, program passports, performance reports, and efficiency evaluations. This would allow the public to gain a full understanding of budget management and spending effectiveness.

- Ensure timely publication of all budget documents. Adherence to publishing deadlines is crucial for enabling public oversight and timely evaluation of budget execution. Providing information on time allows stakeholders to better navigate the budgeting process.

- Publish local budget execution data online, promoting community-level oversight and improving budget process transparency at the local level – an essential element of fiscal decentralization.

- Regularly update both national and local budget platforms, such as E-data and the Open Budget Portal, as well as tools like “Transparency and Financial Health of the 50 Largest Cities and 24 Regions”. Keeping such platforms current ensures access to up-to-date information for quality public oversight.

2. Increasing citizen engagement in the budget process:

- Establish effective mechanisms for public participation, such as procedures for involving civil society organisations in the budget formulation and execution phases. This would enhance civic engagement and increase overall accountability.

- Conduct awareness and educational campaigns to explain the importance of public oversight and citizen involvement in the budget process. This would improve financial literacy and encourage broader civic participation, creating necessary societal pressure for transparent governance.

- Ensure accessibility and clarity of budget information by presenting it in simple and understandable formats, enabling all citizens, including those without financial expertise, to make use of it.

- Engage vulnerable and underrepresented communities, either directly or through civil society

organisations that represent them. This would support a more equitable allocation of budgetary resources.

3. Strengthening control and accountability:

- Enhance the role of the Accounting Chamber in budget oversight, including auditing local budgets. This would contribute to greater efficiency in the use of public funds.

- Facilitate the involvement of civil society organisations in parliamentary budget discussions and during public hearings on the Accounting Chamber’s audit reports. Such involvement would improve transparency and accountability.

- Expand the implementation of anti-corruption and misuse-prevention mechanisms to ensure responsible use of budgetary resources.

4. Leveraging innovation and technology:

- Utilise modern IT tools for collecting, processing, and publishing budget data to increase the efficiency of public financial management.

- Develop interactive platforms, including mobile applications, to improve public access to budget information and make the process more convenient and accessible.

- Integrate Ukraine’s e-governance systems with European standards, thereby fostering greater transparency and efficiency in line with the country’s European integration agenda.

5. Addressing challenges related to martial law:

- Restore full public access to budget data after the end of martial law, with the exception of information that poses national security risks.

- Ensure legal clarity and stability, especially in procurement regulations, to avoid uncertainty and promote the efficient use of public funds.

- Create mechanisms for the rapid adaptation of budgetary processes to both wartime and post-war conditions, enabling more effective financial management and expediting recovery.

Implementing these recommendations would contribute to the development of a more effective and transparent system of public financial management, including budgetary processes at both national and local levels, in line with the principles of a modern democratic society.

References:

1. Hasanov, S., Kudryashov, V., & Balakin, R. (2015). Foreign experience in ensuring transparency of operations in the fiscal sphere and its application in Ukraine. *Finance of Ukraine*, 11. (in Ukrainian)
2. Starostenko, N. (Ed.), Saienko, O., Kolosova, V., & Slynko, N. (2014). Budget support of the EU in Ukraine. Kyiv: FOP Moskalenko O.M., 60 p. (in Ukrainian)
3. Tykhomyrova, Ye. B. (2015). Budget transparency of Ukraine: evaluation methodologies of the U.S. State Department and international budget partnership. International Relations. Series: Political Science, 5. Institute of International Relations of Taras Shevchenko National University of Kyiv (in Ukrainian)
4. Chugunov, I. Ya. (Ed.). (2020). Financial policy as a component of economic development: Proceedings of the All-Ukrainian scientific-practical conference (Kyiv, April 15–16, 2020). Kyiv: Kyiv National University of Trade and Economics, 184 p. (in Ukrainian)
5. Lunina, I. O. (2020). Public finances in macroeconomic growth policy: Monograph. Kyiv: National Academy of Sciences of Ukraine, Institute of Economics and Forecasting, 440 p. (in Ukrainian)
6. Verkhovna Rada of Ukraine. (2010). Budget Code of Ukraine (Act No. 2456-VI, July 8) (as amended on November 20, 2024). Available at: <https://zakon.rada.gov.ua/laws/show/2456-17#Text> (in Ukrainian)
7. Verkhovna Rada of Ukraine. (2011). On access to public information (Act No. 2939-VI, January 13) (as amended on October 8, 2023). Available at: <https://zakon.rada.gov.ua/laws/show/2939-17#Text> (in Ukrainian)
8. Cabinet of Ministers of Ukraine. (2015). On approval of the Regulation on datasets subject to publication in the form of open data (Resolution No. 835, October 21) (as amended on October 29, 2024). Available at: <https://zakon.rada.gov.ua/laws/show/835-2015-%D0%BF#Text> (in Ukrainian)
9. Verkhovna Rada of Ukraine. (2015). On transparency in the use of public funds (Act No. 183-VIII, February 11) (as amended on October 24, 2020). Available at: <http://zakon3.rada.gov.ua/laws/show/183-19> (in Ukrainian)
10. Transparent Budget Information and Analytical System. (n. d.). Available at: <https://edata.gov.ua> (in Ukrainian)
11. Unified Web Portal for Public Funds Usage. (n. d.). Available at: <https://spending.gov.ua> (in Ukrainian)
12. Citizen Budget Public Web Portal. (n. d.). Available at: <https://openbudget.gov.ua/> (in Ukrainian)
13. IFIs Projects, International Financial Organizations' Project Registry Portal. (n. d.). Available at: <https://proifi.gov.ua> (in Ukrainian)
14. BOOST Analysis: Revenues. (n. d.). Available at: <https://openbudget.gov.ua/analytics/incomes> (in Ukrainian)
15. Ministry of Finance of Ukraine. (n. d.). Social Assistance Expenditures. Available at: https://mof.gov.ua/uk/expenditures_on_social_assistance (in Ukrainian)
16. Ministry of Finance of Ukraine. (n. d.). Healthcare Expenditures. Available at: <https://mof.gov.ua/uk/the-reform-of-medicine> (in Ukrainian)
17. Ministry of Finance of Ukraine. (n. d.). Education Expenditures. Available at: <https://mof.gov.ua/uk/the-reform-of-education> (in Ukrainian)
18. Cabinet of Ministers of Ukraine. (2019). On amendments to certain resolutions of the Cabinet of Ministers of Ukraine regarding open data (Resolution No. 409, April 17). Available at: <https://zakon.rada.gov.ua/laws/show/409-2019-%D0%BF#Text> (in Ukrainian)
19. SIGMA Programme. (2023). Public Administration in Ukraine: Compliance with the Principles of Public Administration. Monitoring report, 219 p. (in Ukrainian)
20. Maziarchuk, V., Stadyk, M., Kovalenko, N., & Shevchenko, N. (2024). Assessment of budget transparency in Ukraine in 2023. International Renaissance Foundation, Kyiv, 56 p. (in Ukrainian)
21. International Budget Partnership. (2023). Open Budget Survey 2023: Ukraine. Available at: <https://internationalbudget.org/sites/default/files/country-surveys-pdfs/2023/open-budget-survey-ukraine-2023-en.pdf>
22. Open Budget Survey Index. World Bank Group Prosperity Data360. Available at: <https://prosperitydata360.worldbank.org/en/indicator/IBP+OBS+INDEX>
23. International Budget Partnership. (2015). Open Budget Survey 2015: Ukraine. Available at: <https://internationalbudget.org/wp-content/uploads/OBS2015-CS-Ukraine-English.pdf>
24. International Budget Partnership. (2017). Open Budget Survey 2017: Ukraine. Available at: <https://internationalbudget.org/wp-content/uploads/ukraine-open-budget-survey-2017-summary-english.pdf>
25. International Budget Partnership. (2019). Country Results: Ukraine. Available at: <https://internationalbudget.org/open-budget-survey/country-results/2019/ukraine>
26. International Budget Partnership. (2021). Open Budget Survey 2021: Ukraine. Available at: <https://internationalbudget.org/open-budget-survey/country-results/2021/ukraine>
27. International Budget Partnership. (2023). Open Budget Survey 2023: Ukraine. Available at: <https://internationalbudget.org/open-budget-survey/country-results/2023/ukraine>
28. International Budget Partnership. (2019). Open Budget Survey 2019: Ukraine. Available at: <https://internationalbudget.org/sites/default/files/country-surveys-pdfs/2019/open-budget-survey-ukraine-2019-en.pdf>
29. A note on Ukraine's performance on the Open Budget Survey. International Budget Partnership. Available at: <https://internationalbudget.org/a-note-on-ukraines-performance-on-the-open-budget-survey/>
30. Transparency and financial health of 50 largest cities and 24 regions. Available at: <https://local-governments.icps.com.ua/>

Список використаних джерел:

1. Гасанов С., Кудряшов В., Балакін Р. Зарубіжний досвід забезпечення прозорості операцій у фінансовій сфері та його використання в Україні. *Фінанси України*. 2015. № 11.
2. Бюджетна підтримка ЄС в Україні. Під загальною редакцією Наталії Старостенко, автори Наталія Старостенко, Олена Сасенко, Вікторія Колосова, Наталія Слинько. Київ : ФОП Москаленко О.М., 2014. 60 с.
3. Тихомирова С. Б. Транспарентність бюджету України: методики оцінки Держдепартаменту США та міжнародного бюджетного партнерства. *Міжнародні відносини. Серія: Політичні науки : електронний збірник наукових праць* / Інститут міжнародних відносин Київського національного університету імені Тараса Шевченка. 2015. № 5.
4. Фінансова політика як складова економічного розвитку: тези доп. Всеукр. наук.-практ. конф. (Київ, 15–16 квіт. 2020 р.) / відп. ред. І. Я. Чугунов. Київ : Київ. нац. торг.-екон. ун-т, 2020. 184 с.

5. Луніна І. О. Публічні фінанси в макроекономічній політиці зростання : монографія. Київ : Національна академія наук України ДУ «Інститут економіки та прогнозування НАН України», 2020. 440 с.
6. Бюджетний Кодекс України від 08.07.2010 р. № 2456-VI. (редакція від 20.11.2024 р.). URL: <https://zakon.rada.gov.ua/laws/show/2456-17#Text>
7. Про доступ до публічної інформації : Закон України від 13.01.2011 р. № 2939-VI. (редакція від 08.10.2023 р.). URL: <https://zakon.rada.gov.ua/laws/show/2939-17#Text>
8. Про затвердження Положення про набори даних, які підлягають оприлюдненню у формі відкритих даних : Постанова Кабінету Міністрів України від 21.10.2015 р. (редакція від 29.10.2024 р.) № 835. URL: <https://zakon.rada.gov.ua/laws/show/835-2015-%D0%BF#Text>.
9. Про відкритість використання публічних коштів : Закон України від 11.02.2015 р. 183-VIII. (редакція від 24.10.2020 р.). URL: <http://zakon3.rada.gov.ua/laws/show/183-19>
10. Інформаційно-аналітична система «Прозорий бюджет». URL: <https://edata.gov.ua>.
11. Єдиний веб-портал використання публічних коштів. URL: <https://spending.gov.ua>.
12. Державний веб-портал бюджету для громадян. URL: <https://openbudget.gov.ua/>
13. IFIs projects, портал реєстру проєктів МФО. URL: <https://proifi.gov.ua>
14. BOOST-аналіз. Доходи. URL: <https://openbudget.gov.ua/analytics/incomes>
15. Видатки на соціальну допомогу. Міністерство фінансів України. URL: https://mof.gov.ua/uk/expenditures_on_social_assistance
16. Видатки на охорону здоров'я. Міністерство фінансів України. URL: <https://mof.gov.ua/uk/the-reform-of-medicine>
17. Видатки на освіту. Міністерство фінансів України. URL: <https://mof.gov.ua/uk/the-reform-of-education>
18. Про внесення змін до деяких постанов Кабінету Міністрів України щодо відкритих даних : Постанова Кабінету Міністрів України від 17.04.2019 р. (редакція від 17.04.2019 р.). № 409 р. URL: <https://zakon.rada.gov.ua/laws/show/409-2019-%D0%BF#Text>
19. Державне управління в Україні. Оцінювання на відповідність Принципам державного управління / Моніторинговий звіт Програми SIGMA. 2023 р. 219 с.
20. Мазярчук В., Стадник М., Коваленко Н., Шевченко Н. Оцінка бюджетної прозорості в Україні у 2023 році : Міжнародний фонд «Відродження» : Київ, 2024. 56 с.
21. Open Budget Survey 2023. Ukraine : International Budget Partnership. URL: <https://internationalbudget.org/sites/default/files/country-surveys-pdfs/2023/open-budget-survey-ukraine-2023-en.pdf>
22. Open Budget Survey Index. World Bank Group Prosperity Data360. URL: <https://prosperitydata360.worldbank.org/en/indicator/IBP+OBS+INDEX>
23. Open Budget Survey 2015. Ukraine. International Budget Partnership. URL: <https://internationalbudget.org/wp-content/uploads/OBS2015-CS-Ukraine-English.pdf>
24. Open Budget Survey 2017. Ukraine. International Budget Partnership. URL: <https://internationalbudget.org/wp-content/uploads/ukraine-open-budget-survey-2017-summary-english.pdf> (дата звернення: 19.11.2024).
25. International Budget Partnership. Country Results: Ukraine. URL: <https://internationalbudget.org/open-budget-survey/country-results/2019/ukraine>
26. Open Budget Survey 2021. Ukraine. International Budget Partnership. URL: <https://internationalbudget.org/open-budget-survey/country-results/2021/ukraine> (дата звернення: 19.11.2024).
27. Open Budget Survey 2023. Ukraine. International Budget Partnership. URL: <https://internationalbudget.org/open-budget-survey/country-results/2023/ukraine> (дата звернення: 19.11.2024).
28. International Budget Partnership. Open Budget Survey 2019. Ukraine. URL: <https://internationalbudget.org/sites/default/files/country-surveys-pdfs/2019/open-budget-survey-ukraine-2019-en.pdf>
29. A note on Ukraine's performance on the Open Budget Survey. International Budget Partnership. URL: <https://internationalbudget.org/a-note-on-ukraines-performance-on-the-open-budget-survey/>
30. Прозорість та фінансове здоров'я 50 найбільших міст та 24 регіонів. URL: <https://local-governments.icps.com.ua/>

Стаття надійшла до редакції 23.04.2025