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**PUBLICITY AND TRANSPARENCY OF THE BUDGETARY
PROCESS IN UKRAINE**

The development of democratic processes in Ukraine affects various aspects of social life, in particular the functioning of the budget system. One of the conditions for the existence of a democratic state is to ensure publicity and transparency of the budget process. In order to effectively use budget funds in Ukraine, it is important to improve the budget management system. In turn, to improve the functioning of the budget management system, it is necessary to take measures to ensure the transparency of management decisions made at a certain stage of planning and execution of the state budget. Therefore, the issues of publicity and transparency of the budget process remain relevant in Ukraine for several years in a row.

Publicity and transparency are key principles of the budget process, as they testify to the democratic development of the country, its low level of corruption and efficient use of budget funds. This in turn has a positive effect on the quality of life of every citizen and the development of the country as a whole.

According to experts, the average level of budget transparency in the world in 2019 is 42 out of 100 points. In the international ranking of budget transparency, compiled by the International Budget Partnership in 2019, Ukraine ranked 26th among 117 countries, rising 13 positions compared to preliminary ranking results in 2017 with an improvement of scores to 63 out of 100 maximum.

However, despite some positive developments in budget transparency in Ukraine, there are still problematic aspects and shortcomings that hinder the transparency and transparency of the budget process, namely: the opacity of budget information at the planning stage significantly impairs the ability to manage budget resources. At the local level, exacerbating the problem of full budget funding, especially at the end of the budget period; there are no joint public discussions of draft budgets with the participation of experts, the active part of the public, business structures and government representatives; budget information for a significant number of stakeholders remains inaccessible, unreachable, untimely or incomplete, etc.

In order to ensure the transparency of the budget process in Ukraine and to ensure its transparency in the interests of the development of a democratic society and to ensure a positive image of the country, it is necessary to publish an average annual report; compile and publish a budget for citizens; provide a detailed description of both the macroeconomic and fiscal environment.

Adherence to the principles of publicity and transparency of the budget process in practice helps to increase public confidence in government at various levels, which is one of the key factors in the successful implementation of public policy, as well as deepens the democratic foundations of society. In addition, it is a guarantee of budget reliability, as it ensures public confidence, in particular in fiscal policy, increases budget revenues at all levels and increases the efficiency of the state and the public in controlling public finances, which is a full-fledged implementation of democracy.