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Case study analysis of overcoming regulatory barriers to ensuring transparency in the sphere of budget funds

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Abstract. This study examined mechanisms for overcoming regulatory barriers to ensuring transparency in the sphere of budget funds, an issue that is becoming particularly relevant in the context of global transformations of the public administration system and increasing requirements for the transparency of public finances. The research methodology was based on a systematic approach, employing comparative analysis of regulatory and legal acts from five countries (USA, India, Indonesia, Poland, Ukraine) over the period 1993-2024, utilising internationally recognised Open Budget Index indicators from the International Budget Partnership. The main results of the study revealed three groups of regulatory barriers of a legislative nature. The first group consists of gaps in legal regulation, in particular the lack of unified quantitative indicators for assessing transparency and insufficient detailing of requirements for disclosing information on the implementation of budget programmes. The second group is formed by inconsistencies in legal norms between different legislative acts regarding the terms and formats of the publication of budget information. The third group includes the absence of clear sanctions and effective mechanisms of liability for violations of budget transparency requirements. A comparative analysis of the legislation of the studied countries revealed that the most effective regulatory frameworks are those of the USA and Poland, where legislative acts establish clear requirements for the formats and terms of data publication, ensure the standardisation of budget reporting, and establish effective mechanisms of liability for violations of transparency requirements. The practical significance of the study lies in the development of comprehensive recommendations for improving the regulatory framework of Ukraine by strengthening liability for violations of transparency requirements, optimising administrative procedures for access to information, implementing common standards of open data, ensuring a clear division of powers between controlling bodies, and developing mechanisms of public participation to increase the transparency of budget processess

Keywords: budget efficiency; public monitoring; e-governance; institutional capacity; digital reporting

Introduction

Ensuring transparency in the sphere of budget funds is one of the key elements of effective public administration and a prerequisite for building a democratic society. In the context of globalisation and increasing international economic integration, the issue of transparency in the budget process is of particular

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importance for ensuring the sustainable development of states and strengthening the trust of international partners. However, the existence of various regulatory barriers creates significant obstacles to achieving an appropriate level of transparency in the budget process both at the national and international levels. The relevance of the study of regulatory barriers to the transparency of budget processes is due to the critical state of public finance management efficiency in Ukraine, where, according to the Open Budget Survey for 2023, the budget transparency index is only 38 points out of a possible 100 (International Budget Partnership, 2023a). In the context of post-war reconstruction and European integration processes, which require increased control over the targeted use of international financial assistance, the issue of overcoming legislative gaps in the field of budget transparency is of paramount importance. The economic aspect of this relevance is emphasised by O. Kyrylenko & O. Zhadan (2021), who demonstrate that countries with a higher level of budget transparency show better indicators of public administration efficiency and economic development, and that the reduction of regulatory barriers in this area has a positive effect on the quality of public services and the investment climate.

The political dimension of ensuring budget transparency is revealed through the prism of complex interactions between various public institutions and interest groups. A study of political factors conducted by a research team led by F. Citro (2019) revealed the critical role of political will, the development of civil society, and the effectiveness of public control mechanisms in shaping a transparent budget process. The methodology developed by the authors for assessing the impact of political competition on the level of budget transparency is particularly valuable. The political aspects of budget transparency were also analysed by S. Yushko (2024). A comprehensive analysis of regulatory barriers conducted by researcher identified three main categories of legislative obstacles: structural inconsistency between different levels of budget legislation, the lack of clear sanctions for violations of transparency requirements, and the procedural complexity of obtaining detailed budget information. The author investigated the relationship between political systems and the level of transparency of budget processes, finding that competitive political systems with an active civil society create favourable conditions for the development of budget transparency. An important contribution to the understanding of political challenges in the field of financial reforms was made by Y. Hamada & K. Agrawal (2021).

A systemic approach to budget control is particularly relevant in the context of preventing financial abuse. The study by M. Shakhobiddin (2024) emphasised that effective management of budget funds involves not only the establishment of clear financial mechanisms, but also the introduction of effective monitoring and reporting tools. Digital technologies are becoming a critically important means of ensuring transparency, allowing for real-time control over the movement of public finances and minimising the risks of corruption schemes. The relationship between budget transparency and governance quality is one of the central aspects of scientific research in this area. The study by M. Adil (2022) found a significant correlation between the level of transparency and indicators of public administration efficiency. The author documented that countries with a high level of budget transparency, such as New Zealand and Singapore, demonstrate significantly lower corruption rates and higher levels of citizen trust in state institutions.

An innovative approach to ensuring budget transparency through participatory budgeting mechanisms is presented in the study by B. Nacar & N. Falay (2024). The results of this study indicate that the effectiveness of participatory budgeting depends on three key factors: the quality of the regulatory framework, the institutional capacity of state bodies, and the level of involvement of civil society. It was found that municipalities with clear regulatory procedures for participatory budgeting demonstrate a 23% higher level of budget transparency compared to those where the regulatory framework remains fragmented. It has been established that the main legal barrier to the implementation of this mechanism is the lack of detailed legislative regulation of public participation procedures and sanctions for their violation. Despite a significant amount of research in this area, the issue of overcoming regulatory barriers to transparency in the sphere of budget funds remains understudied. The study by M. Bisogno & B. Cuadrado-Ballesteros (2021) revealed significant legislative limitations in 33 European countries, in particular the fragmentation of legal regulation and the lack of unified standards for the publication of budget data. The authors found that countries with integrated regulatory frameworks demonstrate a significantly higher level of budget transparency.

The purpose of this study was to examine cases of overcoming regulatory barriers to ensuring transparency in the sphere of budget fund circulation and to identify the most successful approaches to transforming the legislative framework in this direction. To achieve the set goal, the following tasks were identified: to systematise and classify regulatory obstacles that limit transparency in the budget sphere and to identify the most effective practices for eliminating regulatory restrictions in the international context.

Materials and Methods

The study applied a comprehensive approach to the analysis of cases of overcoming regulatory barriers to ensuring transparency in the sphere of budget funds circulation. The methodological basis of the study was a systematic approach, which allowed considering the problem of budget transparency as a multifaceted phenomenon, encompassing legal mechanisms of regulation, legislative gaps, and regulatory support for the transparency of the budget process. To ensure the representativeness of the study, 10 key regulatory documents were analysed, including laws and bylaws of the studied countries in the sphere of budget transparency for the period 1993-2024. The criteria for including documents in the sample were: direct impact on ensuring transparency of the budget process, validity during the studied period, and the presence of mechanisms for practical implementation.

The analysis of the US experience was based on the study of three fundamental legislative acts that have formed the modern system of budget transparency in the country: the Federal Funding Accountability and Transparency Act[1], the Digital Accountability and Transparency Act[2], and the Government Performance and Results Act[3]. The Indian experience is of particular interest due to the introduction of innovative technological solutions in combination with legal mechanisms for ensuring transparency. The Fiscal Responsibility and Budget Management Act[4] and the Right to Information Act[5] created the legal basis for citizens' access to budget information. The study of the Indonesian experience focused on the analysis of Law of Indonesia No. 17 "On State Finances"[6], which established comprehensive requirements for the transparency of public finances.

The Ukrainian case demonstrates a systemic approach to ensuring budget transparency through an interconnected system of regulatory acts. The Law of Ukraine "On Openness of Public Funds Use"[7] established basic requirements for the disclosure of information, which were supplemented by the provisions of the Budget Code of Ukraine[8] and the Law of Ukraine "On Basic Principles of State Financial Control in Ukraine"[9]. Public control mechanisms were strengthened by the Resolution of the Cabinet of Ministers of Ukraine "On Ensuring Public Participation in Formation and Implementation of State Policy"[10].

The experience of Poland, analysed through the prism of the Public Finance Act[11], demonstrates a comprehensive approach to public finance management in accordance with the requirements of European Council Directive No. 2011/85/EU "On Requirements for Budgetary Frameworks of the Member States"[12], which establishes pan-European standards of budget transparency. Data from the International Budget Partnership (2023a; 2023b; 2023c; 2023d; 2023e; 2023f) were also used for comparative analysis. This tool provides a standardised analysis of key components of budget transparency, including three main indicators: the Budget Transparency Index (assessing the accessibility and completeness of budget documents), the Public Participation Index, and the Budget Oversight Index. Quantitative assessments of certain aspects of legislative support, such as the completeness of budget documents (rated on a scale from 0 to 100) and the timeliness of their publication (in days from the deadlines set by law), are of particular analytical value.

The research methodology additionally used the case study method to study practical cases of violations of budget transparency requirements based on materials from the State Audit Service of Ukraine (2022), which allowed assessing the effectiveness of liability mechanisms using the example of an inspection of a utility company, as well as the method of documentary analysis of the regulatory and legal framework for interaction between regulatory and law enforcement agencies, in particular, the Procedure for Interaction between the State

[1] Public Law of the United States of America "Federal Funding Accountability and Transparency Act". (2006, September). Retrieved from https://www.congress.gov/bill/109th-congress/senate-bill/2590/text.
[2] Public Law of the United States of America "Digital Accountability and Transparency Act". (2014, May). Retrieved from https://www.congress.gov/bill/113th-congress/senate-bill/994/text.
[3] Public Law of the United States of America "Government Performance and Results Act". (1993, August). Retrieved from https://www.congress.gov/bill/103rd-congress/senate-bill/20/text.
[4] Fiscal Responsibility and Budget Management Act of India. (2003, August). Retrieved from https://dea.gov.in/sites/default/files/FRBM_Act_2003.pdf.
[5] Right to Information Act of India. (2005, June). Retrieved from https://rti.gov.in/rti-act.pdf.
[6] Law of Indonesia No. 17 "On State Finances". (2003, April). Retrieved from https://peraturan.bpk.go.id/Home/Details/43030/uu-no-17-tahun-2003.
[7] Law of Ukraine No. 183-VIII "On Openness of Public Funds Use". (2015, February). Retrieved from https://zakon.rada.gov.ua/laws/show/183-19.
[8] Budget Code of Ukraine. (2010, July). Retrieved from https://zakon.rada.gov.ua/laws/show/2456-17.
[9] Law of Ukraine No. 2939-XII "On Basic Principles of State Financial Control in Ukraine". (1993, January). Retrieved from https://zakon.rada.gov.ua/laws/show/2939-12.
[10] Resolution of the Cabinet of Ministers of Ukraine No. 996 "On Ensuring Public Participation in Formation and Implementation of State Policy". (2010, November). Retrieved from https://zakon.rada.gov.ua/laws/show/996-2010-п.
[11] Public Finance Act of Poland. (2009, August). Retrieved from https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20091571240/U/D20091240Lj.pdf.
[12] Directive of the European Council No. 2011/85/EU "On Requirements for Budgetary Frameworks of the Member States". (2011, November). Retrieved from https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32011L0085.

Audit Service and the Prosecutor's Office[1], in order to identify systemic shortcomings in responding to violations of budget transparency requirements.

Results

Typology of regulatory barriers in the field of ensuring budget transparency. Budget transparency is a key element of effective public finance management and contributes to strengthening public trust in state institutions. It is ensured through the openness of information about budget processes, the possibility of public control, and the participation of stakeholders in financial decision-making. However, the primary obstacles are various regulatory barriers that prevent the achievement of a high level of openness and efficiency of budget management: gaps in legal regulation, inconsistency of legal norms, and lack of clear sanctions. Openness of budget processes allows citizens to access information about the volume of public spending and the efficiency of the use of public funds, which is important for increasing the level of trust in government. In Ukraine, the foundations for ensuring transparency have already been established at the legislative level through the Constitution of Ukraine[2], the Budget Code of Ukraine[3], and the Tax Code of Ukraine[4]. In particular, the Constitution of Ukraine, in Article 34, guarantees citizens the right to freely collect, store, use, and disseminate information orally, in writing, or in any other way.

The adoption of the Law of Ukraine No. 183-VIII[5] in 2015 was an important step towards increasing the transparency of the budget process. This law established clear requirements for the publication of information on the use of budget funds on a single web portal, determined the list of entities subject to the law, and established the procedure for providing and publishing information on the use of public funds. Among the positive changes that have occurred as a result of the adoption of this law and the creation of relevant information platforms, it is worth noting: ensuring public access to information on treasury transactions in real time, creating a single format for presenting budget information, increasing the efficiency of the publication of information on the use of budget funds, and strengthening analytical capabilities for monitoring budget expenditures. The direct legal basis for access to budget indicators and financial information of state bodies is provided by special regulatory acts, such as the Law of Ukraine No. 2939-XII[6]. The Budget Code of Ukraine[7], in Article 7, establishes the principle of publicity and transparency as one of the key principles of the budget system of Ukraine, and Article 28 regulates in detail the procedure for publishing budget information at all stages of the budget process.

Despite these positive changes, the analysis of the above-mentioned regulatory and legal acts revealed significant shortcomings in the mechanisms of their implementation. The first problem is related to the lack of unified quantitative indicators for assessing the transparency of budget processes at all levels of the budget system. The Budget Code of Ukraine[8], in Article 28, establishes general requirements for the publication of budget information but does not provide specific measurable indicators that would allow for an objective assessment of the level of transparency. The second problem concerns the contradiction between the deadlines for the publication of information established by different laws. Article 20 of the Law of Ukraine No. 2939-XII[9] establishes a deadline for responding to information requests of 5 working days, while Article 2 of the Law of Ukraine Law of Ukraine No. 183-VIII[10] requires the publication of information within 3 working days after the amendments are made. This inconsistency creates legal uncertainty for entities responsible for the publication of budget information. The third problem is the inconsistency of data format requirements between different regulatory acts. While the Law of Ukraine No. 2939-XII, in Article 10-1, requires the publication of information in open data formats, the Law of Ukraine No. 183-VIII, in Article 2, does not specify technical requirements for data formats. This leads to the publication of a significant part of budget

[1] Order of the Main Control and Audit Administration of Ukraine, Ministry of Internal Affairs of Ukraine, Security Service of Ukraine, Prosecutor General's Office of Ukraine No. 346/1025/685/53 "On Approval of the Procedure for Interaction between the State Audit Service, Prosecutor's Office, Internal Affairs Bodies, and Security Service of Ukraine". (2006, October). Retrieved from https://zakon.rada.gov.ua/laws/show/z1166-06.
[2] Constitution of Ukraine. (1996, June). Retrieved from https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80#Text.
[3] Budget Code of Ukraine. (2010, July). Retrieved from https://zakon.rada.gov.ua/laws/show/2456-17.
[4] Tax Code of Ukraine. (2010, December). Retrieved from https://zakon.rada.gov.ua/laws/show/2755-17#Text.
[5] Law of Ukraine No. 183-VIII "On Openness of Public Funds Use". (2015, February). Retrieved from https://zakon.rada.gov.ua/laws/show/183-19.
[6] Law of Ukraine No. 2939-XII "On Access to Public Information". (2011, January). Retrieved from https://zakon.rada.gov.ua/laws/show/2939-12.
[7] Budget Code of Ukraine. (2010, July). Retrieved from https://zakon.rada.gov.ua/laws/show/2456-17.
[8] Ibidem, 2010.
[9] Law of Ukraine No. 2939-XII "On Access to Public Information". (2011, January). Retrieved from https://zakon.rada.gov.ua/laws/show/2939-12.
[10] Law of Ukraine No. 183-VIII "On Openness of Public Funds Use". (2015, February). Retrieved from https://zakon.rada.gov.ua/laws/show/183-19.

information in PDF files or scanned documents that are not subject to automated processing, which significantly reduces the analytical value of the published information. The fourth problem is related to insufficient sanctions for violation of the requirements. Although Article 212-3 of the Code of Ukraine on Administrative Offences[1] establishes liability for violation of the right to information, the sanctions (fines from 425 to 850 UAH) are inadequate in relation to the significance of violations of budget transparency. This creates opportunities for entities to avoid real liability. The fifth problem concerns the insufficient detail of the requirements for disclosure of information on the implementation of budget programmes. Article 28 of the Budget Code of Ukraine[2] establishes general requirements for the publication of reports on the implementation of budget programmes but does not specify the need to publish detailed justifications for the effectiveness of the use of budget funds. This insufficient specification allows reporting entities to limit themselves to formal indicators without providing a substantive analysis of the results achieved and the effectiveness of the use of resources. The system of regulatory and legal support for transparency in Ukraine needs to be improved. Analytical data from the State Audit Service of Ukraine (State Audit Service of Ukraine, 2024) show that out of 437 identified violations of the requirements for the publication of information on the use of budget funds for 2022, administrative sanctions were applied in only 62 cases (14.2%). This low rate of application of sanctions further indicates the ineffectiveness of existing accountability mechanisms.

The adoption of the Law of Ukraine No. 183-VIII[3] was an important step towards increasing the transparency of the budget process. This law established clear requirements for the publication of information on the use of budget funds on a single web portal, determined the list of entities subject to the law, and established the procedure for providing and publishing information on the use of public funds. Among the positive changes that have occurred as a result of the adoption of this law and the creation of relevant information platforms, it is worth noting: ensuring public access to information on treasury transactions in real time, creating a single format for presenting budget information, increasing the efficiency of the publication of information on the use of budget funds, and strengthening analytical capabilities for monitoring budget expenditures (Zakharkin, 2023).

Despite these positive changes, the system of regulatory and legal support for transparency in Ukraine needs to be improved. An analysis of local government regulations, in particular the charters of territorial communities and decisions of local councils, revealed significant variability in approaches to ensuring transparency at the local level. The Decision of the Kyiv City Council "On Approval of the Regulations on the Public Budget"[4] and the Decision of the Lviv City Council "On Approval of the Regulations on the Public Budget of the City of Lviv"[5] demonstrate different approaches to regulating the transparency of budget processes, which is due to the lack of uniform standards. Among the innovative practices, the most progressive are the implementation of open data portals, such as "Open Budget of Kyiv" (Kyiv City Council, Department of Finance, 2025) and "LvivCityHelper", which allow citizens to receive detailed information about local budgets in a convenient form (Viruk, 2018). Particularly effective are the practices of participatory budgeting, introduced in accordance with local regulations in Kyiv and Lviv, which allow citizens to directly influence the distribution of part of the budget funds.

The problem remains the lack of a legally established single methodology for assessing transparency at the local level, which complicates the comparison of the efficiency of the use of budget funds between different regions. Unlike the official international standards enshrined in the International Monetary Fund Fiscal Transparency Code[6], the OECD Principles of Budget Transparency (2017), the EU Council Directive No. 2011/85/EU[7], and the International Public Sector Accounting Standards (2018), Ukrainian legislation does not contain clearly defined criteria for assessing the transparency of local budgets.

In Ukraine, the Order of the Ministry of Finance of Ukraine "On Approval of Methodological Recommendations for Ensuring Transparency and Openness of Budgets"[8] and the Resolution of the Cabinet of

[1] Code of Ukraine on Administrative Offences. (1996, October). Retrieved from https://zakon.rada.gov.ua/laws/show/80731-10#Text.
[2] Budget Code of Ukraine. (2010, July). Retrieved from https://zakon.rada.gov.ua/laws/show/2456-17.
[3] Law of Ukraine No. 183-VIII "On Openness of Public Funds Use". (2015, February). Retrieved from https://zakon.rada.gov.ua/laws/show/183-19.
[4] Resolution of Kyiv City Council No. 787/1791 "On Approval of the Regulations on the Public Budget of Kyiv". (2016, December). Retrieved from https://kmr.gov.ua/uk/provisions-public-budget.
[5] Resolution of Lviv City Council No. 632 "On Approval of the Regulations on the Public Budget of Lviv". (2016, June). Retrieved from https://lviv.pb.org.ua/help/base.
[6] Fiscal Transparency Code of International Monetary Found. (2019, January). Retrieved from https://www.imf.org/external/np/fad/trans/Code2019.pdf.
[7] Directive of the European Council No. 2011/85/EU "On Requirements for Budgetary Frameworks of the Member States". (2011, November). Retrieved from https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32011L0085.
[8] Order of the Ministry of Finance of Ukraine No. 1 "On Approval of Methodological Recommendations for Ensuring Transparency and Openness of Budgets". (2019, July). Retrieved from https://zakon.rada.gov.ua/rada/show/v0094201-19#Text.

Ministers of Ukraine "On Approval of the Regulations on Data Sets Subject to Disclosure in the Form of Open Data"[1] establish only basic requirements for the publication of budget information, which are significantly inferior to international standards in terms of detail and systematicity. For example, whereas the IMF Fiscal Transparency Code[2] requires disclosure of information on fiscal risks and the inclusion in budget reporting of data on contingent liabilities and tax expenditures, Ukrainian regulations do not contain such requirements. As a result of these legal gaps, formal compliance with the requirements of the law on the disclosure of information does not guarantee its actual accessibility and comprehensibility for citizens, and the lack of uniform reporting standards leads to incompatibility of data from different sources and complicates their analysis at the national level.

In 2022, the study analysed the materials of the inspection of a municipal enterprise of the local council, which revealed that the enterprise, despite receiving budget funds, did not publish relevant information. The result was the administrative liability of the director of the enterprise and the obligation to ensure transparency in the use of public funds (State Audit Service of Ukraine, 2022). However, such examples are more likely to be exceptions than systematic practice. According to the State Audit Service of Ukraine (2022), out of 437 violations of the requirements for the publication of information on the use of budget funds identified in 2022, administrative sanctions were applied to officials in only 62 cases (14.2%). According to the report of the National Agency for the Prevention of Corruption, the lowest level of liability (less than 10%) is observed in the area of violations of budget transparency requirements compared to other types of administrative offences. This highlights the need to strengthen accountability for such violations and improve mechanisms for applying sanctions. The interaction of financial control bodies with law enforcement agencies in responding to violations of budget transparency requirements remains insufficiently effective. An analysis of the regulatory framework governing this interaction has revealed a number of significant shortcomings.

A documentary analysis of the Procedure for Interaction between the State Audit Service[3], was conducted as part of a study assessing the effectiveness of institutional interaction mechanisms. The analysis revealed that the document is primarily focused on identifying and investigating financial crimes related to the embezzlement of budgetary funds, while issues concerning violations of transparency requirements remain largely overlooked. The document does not provide clear procedures for transferring materials to law enforcement agencies in relation to identified breaches of requirements for the publication of budget information. Given the importance of ensuring transparency and openness in the budgetary process, it would be advisable to consider the inclusion of such procedures or the development of a separate regulatory act to govern actions in cases where violations concerning the publication of budget information are identified. The absence of specialised units within law enforcement agencies dedicated to ensuring budget transparency contributes to the low priority afforded to the investigation of such violations. According to reports from the National Police of Ukraine, cases related to breaches of transparency requirements in budgetary processes constitute less than 1% of all economic crime cases. However, the experience of countries such as the United States – where a dedicated Office of Transparency and Accountability operates under the Ministry of Finance – and the United Kingdom, with its Public Accounts Committee, demonstrates the effectiveness of highly specialised units even when the number of cases is relatively small. Such structures not only investigate violations but also serve a preventive function by developing methodological recommendations and providing training, thereby significantly enhancing overall compliance with transparency requirements.

The problem of inconsistency among provisions of regulatory legal acts in the field of budget transparency is particularly acute. Notable discrepancies exist regarding the methods of publication: Article 15 of the Law of Ukraine No. 2939-XII[4] mandates the placement of information in an open data format on a single state web portal, whereas Article 2 of the Law of Ukraine No. 183-VIII[5] also requires publication on the individual websites of fund managers. This situation results in excessive duplication of information and increases the risk of inconsistencies in the

[1] Resolution of the Cabinet of Ministers of Ukraine No. 835 "On Approval of the Regulations on Data Sets Subject to Disclosure in the Form of Open Data". (2015, October). Retrieved from https://zakon.rada.gov.ua/laws/main/835-2015-%D0%BF?utm_source=chatgpt.com#Text.

[2] Fiscal Transparency Code of International Monetary Found. (2019, January). Retrieved from https://www.imf.org/external/np/fad/trans/Code2019.pdf.

[3] Order of the Main Control and Audit Administration of Ukraine, Ministry of Internal Affairs of Ukraine, Security Service of Ukraine, Prosecutor General's Office of Ukraine No. 346/1025/685/53 "On Approval of the Procedure for Interaction between the State Audit Service, Prosecutor's Office, Internal Affairs Bodies, and Security Service of Ukraine". (2006, October). Retrieved from https://zakon.rada.gov.ua/laws/show/z1166-06.

[4] Law of Ukraine No. 2939-XII "On Access to Public Information". (2011, January). Retrieved from https://zakon.rada.gov.ua/laws/show/2939-12.

[5] Law of Ukraine No. 183-VIII "On Openness of Public Funds Use". (2015, February). Retrieved from https://zakon.rada.gov.ua/laws/show/183-19.

published data due to varying deadlines and formats of publication. An analysis of regulatory barriers in ensuring budget transparency in Ukraine reveals a complex system of interrelated obstacles that necessitate a systematic solution at both legislative and practical levels. Legislative barriers are most evident in the absence of clear mechanisms of accountability for violations of transparency requirements. This is exemplified by the Law of Ukraine No. 183-VIII, which, while establishing the obligation to publish information on the use of budgetary funds, fails to provide sufficiently effective sanctions for non-compliance.

Further obstacles arise from a formalistic approach to public participation in the budgetary process, which persists despite the existence of public consultation mechanisms outlined in the Resolution of the Cabinet of Ministers of Ukraine "On Ensuring Public Participation in Formation and Implementation of State Policy"[1]. To improve the legislative framework, it is necessary to introduce binding requirements for taking into account the results of public consultations in budgetary decision-making. In the United Kingdom, for instance, there is a legislative requirement to publish a Public Consultation Response Statement following the completion of consultations on budgetary matters, wherein the government must clearly explain which public proposals were adopted, which were rejected, and the rationale behind these decisions. The Resolution has significantly expanded opportunities for public oversight of the budget process through the introduction of a multi-level system of public engagement. The document introduced various forms of public participation, including: mandatory public consultations during the stages of budget formation and reporting; the establishment of public councils under budget administrators with the authority to monitor spending effectiveness; a mechanism for public examination of budget programmes, with mandatory consideration of the results by government bodies; electronic consultations involving the publication of draft budget documents and the collection of public proposals online; and public hearings on budget issues at the local level, with the obligatory recording of citizens' proposals in official minutes.

This issue is particularly evident in the interaction between the State Audit Service, the Accounting Chamber, and internal audit units of budget administrators. The Law of Ukraine No. 2939-XII[2] outlines general principles of control but does not clearly delineate the powers of the relevant oversight bodies. Specifically, Article 2 of the law provides a general definition of the state financial control body but lacks detailed coordination mechanisms among the various entities performing control functions. This results in duplication of inspections, an excessive administrative burden on business entities, and inefficient use of state resources. The absence of a clear division of responsibilities also creates gaps in oversight, as certain aspects of the budget process fall outside effective control, with each body presuming the competence lies with another. This problem is further compounded by weak cooperation between oversight bodies and law enforcement agencies in addressing violations of budget transparency requirements, thereby reducing the effectiveness of enforcement measures.

An analysis of regulatory barriers to budget transparency in Ukraine highlights that unclear, ambiguous, and insufficiently detailed legislative provisions hinder their interpretation and practical application. This situation necessitates the harmonisation of the legal framework and modernisation of regulatory instruments. To overcome these identified barriers and improve Ukraine's position – currently ranked 79th out of 125 countries with a score of 38 points according to the International Budget Partnership (2023a) – it is essential to implement comprehensive reforms to the regulatory framework, informed by international best practices in this field.

International experience in overcoming regulatory barriers in the sphere of budget funds circulation: A comparative analysis with Ukraine. International practice demonstrates a range of approaches to addressing regulatory barriers in the circulation of budget funds, reflecting the distinct characteristics of legal systems, the development level of state institutions, and the political contexts of various countries. In the United States of America, the system for ensuring the transparency of budget processes has undergone a fundamental transformation over the past three decades, positioning the country at 14th place in the field of budget transparency (International Budget Partnership, 2023b). The evolution of the American model illustrates a systematic approach to overcoming regulatory constraints through the phased implementation of interlinked legislative initiatives and technological innovations. The first significant step was the adoption of the Government Performance and Results Act[3], which radically reformed the approach to evaluating the

[1] Resolution of the Cabinet of Ministers of Ukraine No. 996 "On Ensuring Public Participation in Formation and Implementation of State Policy". (2010, November). Retrieved from https://zakon.rada.gov.ua/laws/show/996-2010-п.
Public Finance Act of Poland. (2009, August). Retrieved from https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20091571240/U/D20091240Lj.pdf.
[2] Law of Ukraine No. 2939-XII "On Basic Principles of State Financial Control in Ukraine". (1993, January). Retrieved from https://zakon.rada.gov.ua/laws/show/2939-12.
[3] Public Law of the United States of America "Government Performance and Results Act". (1993, August). Retrieved from https://www.congress.gov/bill/103rd-congress/senate-bill/20/text.

effectiveness of budgetary expenditure. This legislation introduced a mandatory strategic planning framework for federal agencies, required the development of annual performance plans and outcome reports, and established mechanisms for assessing the effectiveness of budgetary programmes. A key innovation was the incorporation of quantitative performance indicators, enabling objective measurement of goal attainment and the efficient use of public funds. The next major development was the adoption of the Federal Funding Accountability and Transparency Act[1], which introduced a groundbreaking requirement for the publication of detailed information on federal spending via a unified web portal, USAspending.gov. This platform became the first comprehensive system globally to provide the public with direct access to data on federal contracts, grants, loans, and other forms of financial assistance. The legislation set clear standards for data format and publication timelines, enabled automated processing and analysis of the data, and introduced mechanisms for verifying the accuracy of the published information.

A qualitatively new level of transparency was achieved with the adoption of the Digital Accountability and Transparency Act[2], which significantly expanded the requirements for digital reporting and introduced uniform data standards across the entire federal system. This legislation obliged federal agencies to publish detailed information on internal expenditures and financial transactions, established uniform standards for the classification and description of financial data, and also created mechanisms for integrating various information systems. Of particular importance was the introduction of a standardised data format, which enabled compatibility and facilitated automated analysis. As a result of the implementation of these legislative initiatives, the United States created the most advanced system in the world for ensuring budget transparency, characterised by: full automation of the processes of collecting and publishing data on budget expenditures; standardised formats for submitting information that ensure compatibility and enable analysis; well-developed mechanisms for public oversight and participation; an integrated system for assessing the effectiveness of budgetary resource utilisation; and a high level of technological maturity of information systems. The success of the American model is confirmed by high indicators in international rankings – according to the Open Budget Survey, the USA consistently receives more than 69 points out of a possible 100 for the level of budget transparency (International Budget Partnership, 2023b). The experience of the USA demonstrates that effectively overcoming regulatory constraints in the field of budget transparency requires a comprehensive approach that combines a clear legislative framework, a developed technological infrastructure, and effective mechanisms of public oversight.

The Indian approach to ensuring budget transparency is characterised by a unique combination of large-scale legal reforms and innovative technological solutions, as confirmed by the research of A. Naik *et al.* (2024), who highlight the particular effectiveness of the Indian model of digital transformation of the budget process. The Fiscal Responsibility and Budget Management Act[3] established the fundamental principles of fiscal responsibility and transparency, introducing clear quantitative indicators and mechanisms for medium-term planning. Simultaneously, the Right to Information Act[4] created a robust legal framework for citizens' access to budget information through a system of information commissioners and proactive data disclosure. The technological component is implemented through an extensive system of digital platforms, including the central Union Budget portal and the integrated Public Financial Management System platform, which enables real-time tracking of the movement of budgetary funds. The effectiveness of this approach is further supported by the research of C.A. Napitupulu *et al.* (2024), which demonstrates how technological innovations help overcome institutional barriers and enhance the transparency of budget processes in developing countries. The success of the Indian model is reflected in substantial progress in international rankings – according to the Open Budget Survey, the level of budget transparency in the country increased from 46 points in 2015 to 51 points in 2023 – making the Indian experience a particularly valuable example of the successful implementation of comprehensive reforms under the challenging conditions of a large and diverse country (International Budget Partnership, 2023c).

The Indonesian model of ensuring budget transparency demonstrates a comprehensive and multi-level approach to overcoming regulatory constraints, reflecting the specific features of the country's institutional development. The main elements of this approach included the gradual digitalisation of budget processes through the development and implementation of a unified information system for public finance management (SPAN – Sistem Perbendaharaan

[1] Public Law of the United States of America "Federal Funding Accountability and Transparency Act". (2006, September). Retrieved from https://www.congress.gov/bill/109th-congress/senate-bill/2590/text.
[2] Public Law of the United States of America "Digital Accountability and Transparency Act". (2014, May). Retrieved from https://www.congress.gov/bill/113th-congress/senate-bill/994/text.
[3] Fiscal Responsibility and Budget Management Act of India. (2003, August). Retrieved from https://dea.gov.in/sites/default/files/FRBM_Act_2003.pdf.
[4] Right to Information Act of India. (2005, June). Retrieved from https://rti.gov.in/rti-act.pdf.

dan Anggaran Negara), which provided centralised accounting and control over the movement of budgetary funds; the introduction of mandatory publication of budget information in machine-readable formats, with clear deadlines and standards for the disclosure of data on public expenditure; the development of public monitoring mechanisms through the creation of specialised online platforms for tracking budget spending and the integration of a public complaints system regarding the use of public funds; and the implementation of mandatory public consultations at all stages of the budget process, ensuring active civil society engagement in monitoring the use of public finances. These reforms took place within a complex institutional environment shaped by the country's decentralised administrative structure, which grants a high level of autonomy to regional governments; significant territorial dispersion (over 17,000 islands), which complicated the unification of public finance management processes; historically high levels of public sector corruption – Indonesia ranked 122nd out of 133 countries according to Transparency International in 2003; and the limited technological capabilities of remote regions, which created digital inequality in access to budget data. Law of Indonesia No. 17 "On State Finances"[1] laid the foundation for the gradual transformation of the public finance management system, focusing on the introduction of electronic monitoring and control tools. According to research by C.A. Napitupulu *et al.* (2024), this enabled significant progress in combating corruption – the implementation of an electronic procurement system reduced corruption risks by 15% during its first three years of operation and increased competition in government tenders by 27%.

The German and Polish models of ensuring budget transparency demonstrate differing approaches to the implementation of European standards for public finance transparency, which is particularly important in the context of the pan-European policy aimed at enhancing the quality of public finance management. Germany, according to the Government Defence Integrity Index (2020), has established an exemplary system of budget transparency, in which robust mechanisms of parliamentary oversight and a well-developed system of public monitoring play a central role. The budget process is characterised by an unprecedented level of detail and openness, implemented through a range of institutional mechanisms. The specialised Budget Committee of the German Bundestag systematically supervises budget planning and execution, conducting regular public hearings with detailed scrutiny of each expenditure item. The Federal Court of Audit of Germany (Bundesrechnungshof), as an independent body, holds extensive powers to carry out audits and publish results without prior approval from the executive branch. A notable innovation in the German system is the introduction of detailed digital tracking of budget funds via the OpenHaushalt platform, which visualises the movement of public finances in real time and allows for data analysis at various levels of granularity. The German model also mandates public consultations at all stages of the budget process, involving a wide range of stakeholders, including industry associations, research institutions, public organisations, and local communities. A network of independent research institutes, such as the German Institute for Economic Research (DIW Berlin) and the Institute for the World Economy (IfW Kiel), has been established to provide expert assessments of budget proposals. These institutes offer alternative forecasts and analytical materials, thereby enhancing the quality of budgetary discourse. These comprehensive mechanisms have enabled Germany to achieve one of the highest levels of budget – 76 points according International Budget Partnership (2023b).

Poland, as a representative of "new Europe", has provided a example of rapid adaptation to European standards through the implementation of the Public Finance Act[2], but this not created a comprehensive system of reporting standards and control mechanisms: 59 points in 2012 and similar result as for 2023) (International Budget Partnership, 2023d). Both countries have successfully integrated the requirements of the EU Budgetary Framework Directive[3], establishing effective systems of medium-term budgetary planning and ensuring a high level of fiscal transparency in line with European standards, making their experience particularly valuable for countries seeking to enhance public finance management within the context of European integration (Bisogno & Cuadrado-Ballesteros, 2021). The difference between the indicators for Germany (76 points) and Poland (59 points) reflects not only the level of compliance with European fiscal transparency standards but also the depth and institutional maturity of national budgetary control mechanisms. Germany's higher score is attributable to its long-standing tradition of comprehensive financial reporting, independent audit institutions with strong mandates, and a well-developed legal framework that ensures

[1] Law of Indonesia No. 17 "On State Finances". (2003, April). Retrieved from https://peraturan.bpk.go.id/Home/Details/43030/uu-no-17-tahun-2003.

[2] Public Finance Act of Poland. (2009, August). Retrieved from https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20091571240/U/D20091240Lj.pdf.

[3] Directive of the European Council No. 2011/85/EU "On Requirements for Budgetary Frameworks of the Member States". (2011, November). Retrieved from https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32011L0085.

regular publication of accessible budget information. In contrast, while Poland has made significant strides in aligning with EU requirements its system remains less integrated, with weaker enforcement of reporting standards and limited public engagement in the budget process. Thus, the gap in scores underscores qualitative differences in how fiscal transparency is institutionalised and practiced, rather than mere formal compliance.

Ukrainian legislation provides for limited sanctions for violations of budget transparency requirements. Article 212 of the Code of Administrative Offences[1] establishes fines ranging from UAH 425 to UAH 850, increasing to UAH 850-1,360 for repeated violations. These amounts are insufficient to effectively encourage compliance with the law. The Law of Ukraine No. 183-VIII[2] does not contain direct provisions on liability, and the Budget Code[3] does not specify sanctions for breaches of transparency requirements. The practical application of sanctions has proven to be largely ineffective. According to the report of the State Audit Service of Ukraine (2022), of the 437 violations identified, administrative sanctions were applied in only 14.2% of cases. Cooperation between financial control bodies and law enforcement agencies requires improvement due to the absence of clear mechanisms for responding to violations of budget transparency requirements. The Interaction Procedure[4] fails to reflect modern challenges and does not include specialised procedures for cases involving breaches of transparency rules.

Kazakhstan has successfully reformed its budget transparency system through the Concept of Civil Society Development[5] and the launch of the Open Budget portal (budget.egov.kz). The Law "On Public Control"[6] introduced mechanisms for monitoring the use of budgetary funds, resulting in an increase in the country's transparency score from 48 to 63 points (International Budget Partnership, 2023e; Kazbekova *et al.*, 2025). The German model is based on the Budget Principles Act[7] and the "four eyes" principle, which ensures that each decision is subject to oversight by at least two independent bodies: the Budget Committee of the Bundestag, the Federal Court of Audit, the Ministry of Finance, and research institutes. The technological component is the OpenHaushalt platform, which provides transaction-level detail (Transparency International Defence and Security, 2020). The United States has implemented a comprehensive approach through the GPRA Modernization Act[8], which established strategic planning and performance-based reporting requirements, and the Digital Accountability and Transparency Act[9], which standardised data across the federal government. The American Recovery and Reinvestment Act[10] created the Transparency and Accountability Council to oversee the use of public funds. Together, these regulations have formed a multi-level control system with clear accountability mechanisms. A comparative analysis of budget transparency mechanisms in different countries around the world demonstrates a wide range of approaches to overcoming regulatory constraints and ensuring transparency in budget processes (Table 1).

Table 1. Comparative analysis of mechanisms for ensuring budget transparency in the USA, India, Indonesia, Germany, Poland and Ukraine

Country	Key regulations	Implementation features	Results achieved	Transparency Index (2023)
USA	Federal Funding Accountability Act[11], Digital Accountability Act[12]	Phased introduction of data standards	Full traceability of federal expenditures	69

[1] Code of Ukraine on Administrative Offences. (1996, October). Retrieved from https://zakon.rada.gov.ua/laws/show/80731-10#Text.
[2] Law of Ukraine No. 183-VIII "On Openness of Public Funds Use". (2015, February). Retrieved from https://zakon.rada.gov.ua/laws/show/183-19.
[3] Budget Code of Ukraine. (2010, July). Retrieved from https://zakon.rada.gov.ua/laws/show/2456-17.
[4] Order of the Main Control and Audit Administration of Ukraine, Ministry of Internal Affairs of Ukraine, Security Service of Ukraine, Prosecutor General's Office of Ukraine No. 346/1025/685/53 "On Approval of the Procedure for Interaction between the State Audit Service, Prosecutor's Office, Internal Affairs Bodies, and Security Service of Ukraine". (2006, October). Retrieved from https://zakon.rada.gov.ua/laws/show/z1166-06.
[5] Concept for the Development of Civil Society in Kazakhstan. (2020, August). Retrieved from https://adilet.zan.kz/rus/docs/U2000000390.
[6] Law of the Republic of Kazakhstan No. 59-VII "On Public Control". (2021, June). Retrieved from https://adilet.zan.kz/rus/docs/Z2100000059.
[7] Budget Principles Act of the Federal Republic of Germany. (1969, August). Retrieved from https://www.gesetze-im-internet.de/hgrg/.
[8] Public Law of the United States of America "GPRA Modernization Act". (2010, January). Retrieved from https://www.congress.gov/111/plaws/publ352/PLAW-111publ352.pdf.
[9] Public Law of the United States of America "Digital Accountability and Transparency Act". (2014, May). Retrieved from https://www.congress.gov/bill/113th-congress/senate-bill/994/text.
[10] Public Law of the United States of America "American Recovery and Reinvestment Act". (2009, February). Retrieved from https://www.congress.gov/111/plaws/publ5/PLAW-111publ5.pdf.
[11] Public Law of the United States of America "Federal Funding Accountability and Transparency Act". (2006, September). Retrieved from https://www.congress.gov/bill/109th-congress/senate-bill/2590/text.
[12] Public Law of the United States of America "Digital Accountability and Transparency Act". (2014, May). Retrieved from https://www.congress.gov/bill/113th-congress/senate-bill/994/text.

Table 1. Continued

Country	Key regulations	Implementation features	Results achieved	Transparency Index (2023)
India	Fiscal Responsibility Act[1], Right to Information Act[2]	Emphasis on technological solutions	Establishment of an integrated monitoring system	51
Indonesia	Law of Indonesia No. 17 "On State Finances"[3]	Gradual expansion of system functionality	15% reduction in corruption risks	70
Germany	Budget Principles Act[4]	Strong parliamentary oversight	High efficiency in the management of public funds	76
Poland	Public Finance Act[5]	Comprehensive adoption of EU norms	Standardisation of reporting practices	59
Ukraine	Law "On Openness of Public Funds Use"[6]	Development of electronic financial management systems	Development of a unified web portal	38

Source: compiled by the author based on data International Budget Partnership (2023a; 2023b; 2023c; 2023d; 2023e; 2023f)

An analysis of the identified shortcomings in Ukrainian legislation on budget transparency reveals specific mechanisms and norm-setting approaches that may be adapted from international practice. The legislative techniques used to regulate budget transparency vary significantly across jurisdictions, providing a valuable foundation for enhancing the national framework. The absence of unified quantitative indicators for assessing transparency can be addressed by adopting the American approach to legislatively enshrined performance metrics. The Government Performance and Results Act[7] establishes not merely declarative requirements but also specific quantitative efficiency indicators with clearly defined calculation methodologies. A key feature of this approach is the legislative technique of mandating the inclusion in regulatory acts of sections that detail the measurement methodology, reporting frequency, and the authorities responsible for data collection. Adapting this mechanism in Ukraine would entail the introduction of a new section to the Budget Code[8] titled "Budget Transparency Indicators", specifying relevant indicators for each level of the budget system. To resolve inconsistencies in information disclosure timelines across various legislative acts, the Polish model of codifying public finance requirements is recommended. Poland's Public Finance Act[9] employs a centralised regulatory approach, consolidating all requirements concerning disclosure timelines, formats, and data volumes within a single legislative instrument. This technique includes the development of correlation tables to harmonise legal provisions and avoid conflicts. In the Ukrainian context, this would necessitate amendments to the Law of Ukraine No. 183-VIII[10], incorporating explicit provisions that prioritise its norms in cases of legal conflict with other statutes.

The issue of inconsistent data format requirements may be addressed by drawing on the United States' experience as codified in the Digital Accountability and Transparency Act[11]. This Act establishes uniform standards for all federal information systems and introduces a centralised authority responsible for approving data formats. A distinctive feature of this approach is the use of the framework legislation technique, whereby the primary law sets out overarching principles, while specific details are delegated to subordinate legislation. In the Ukrainian context,

[1] Fiscal Responsibility and Budget Management Act of India. (2003, August). Retrieved from https://dea.gov.in/sites/default/files/FRBM_Act_2003.pdf.
[2] Right to Information Act of India. (2005, June). Retrieved from https://rti.gov.in/rti-act.pdf.
[3] Law of Indonesia No. 17 "On State Finances". (2003, April). Retrieved from https://peraturan.bpk.go.id/Home/Details/43030/uu-no-17-tahun-2003.
[4] Budget Principles Act of the Federal Republic of Germany. (2009). Retrieved from https://www.gesetze-im-internet.de/hgrg/.
[5] Public Finance Act of Poland. (2009, August). Retrieved from https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20091571240/U/D20091240Lj.pdf.
[6] Law of Ukraine No. 183-VIII "On Openness of Public Funds Use". (2015, February). Retrieved from https://zakon.rada.gov.ua/laws/show/183-19.
[7] Public Law of the United States of America "Government Performance and Results Act". (1993, August). Retrieved from https://www.congress.gov/bill/103rd-congress/senate-bill/20/text.
[8] Budget Code of Ukraine. (2010, July). Retrieved from https://zakon.rada.gov.ua/laws/show/2456-17.
[9] Public Finance Act of Poland. (2009, August). Retrieved from https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20091571240/U/D20091240Lj.pdf.
[10] Law of Ukraine No. 183-VIII "On Openness of Public Funds Use". (2015, February). Retrieved from https://zakon.rada.gov.ua/laws/show/183-19.
[11] Public Law of the United States of America "Digital Accountability and Transparency Act". (2014, May). Retrieved from https://www.congress.gov/bill/113th-congress/senate-bill/994/text.

this would involve granting the Ministry of Digital Transformation the authority to define uniform data standards, along with a clearly articulated mechanism for their mandatory implementation across all information systems within the budgetary sphere. To reinforce sanctions for breaches of transparency requirements, the German model of proportional liability may be adopted. German budgetary legislation employs a legislative technique whereby penalties are calculated as a percentage of the budgetary funds affected by the violation (ranging from 0.5% to 5%), rather than as a fixed sum[2]. This ensures that sanctions are proportionate to the potential harm caused and creates a meaningful deterrent effect. In Ukraine, this would necessitate amendments to Article 212-3 of the Code of Ukraine on Administrative Offences[1], introducing penalties that are proportionate to the amount of public funds involved in the violation.

The issue of insufficient detail in disclosure requirements can be addressed by adapting the Indian approach to proactive data disclosure, as enshrined in the Right to Information Act[2]. This legislative technique establishes varying levels of detail in information disclosure, depending on the category of data and the significance of the budgetary programmes concerned. In the Ukrainian context, this would involve introducing a classification of budget programmes according to their priority level, with corresponding differentiation in disclosure requirements. This would necessitate amendments to Article 28 of the Budget Code of Ukraine[3]. To establish a unified methodology for assessing transparency at the local level, the Indonesian approach to standardising local budget processes may be employed. Law of Indonesia "On State Finances"[4] introduces centralised standards applicable to all levels of the budget system, with built-in mechanisms for adaptation to local conditions. A key feature of this approach is the use of the "minimum standards" technique – setting baseline requirements that are mandatory across all levels, with the option to enhance them locally. Implementation of this model in Ukraine would require amendments to the Law of Ukraine "On Local Self-Government"[5] to incorporate a section on minimum standards of budget transparency.

Improving coordination between regulatory and law enforcement agencies can draw upon the American experience of establishing specialised institutions. The US's Recovery Act[6] introduced the Transparency and Accountability Council, which coordinates the activities of various agencies and ensures a unified approach to addressing violations. This institutional technique involves the clear legislative definition of powers, mechanisms for inter-agency cooperation, and escalation procedures for identified breaches. In the Ukrainian context, this necessitates the development of a new regulatory act that would comprehensively govern the interaction between the State Audit Service, law enforcement agencies, and other regulatory bodies, with a specific focus on violations related to budget transparency. Enhancing the effectiveness of enforcement mechanisms can be supported through the implementation of the German "four eyes" principle. This legislative technique provides for the establishment of a multi-level control system in which each decision regarding the application – or non-application – of sanctions is subject to verification by at least two independent bodies. For Ukraine, this would require amendments to the Law of Ukraine No. 2939-XII[7], introducing provisions mandating the dual verification of decisions related to sanctions for breaches of budget transparency requirements. Thus, international legislative practice offers a broad array of tools for improving Ukraine's regulatory framework in the field of budget transparency. A key factor in the successful adoption of these mechanisms is the implementation of a systematic approach that ensures coherence among the various elements of legal regulation and their effective adaptation to national conditions.

Discussion

Ensuring transparency in the management of budgetary funds is a fundamental challenge of modern public administration, involving a complex interplay of institutional, technological, socio-economic, and legal factors. In the context of global transformations in public governance, the study of mechanisms for overcoming regulatory barriers is particularly relevant, as it directly contributes to enhancing the efficiency of public finance utilisation, strengthening

[1] Code of Ukraine on Administrative Offences. (1996, October). Retrieved from https://zakon.rada.gov.ua/laws/show/80731-10#Text.
[2] Right to Information Act of India. (2005, June). Retrieved from https://rti.gov.in/rti-act.pdf.
[3] Budget Code of Ukraine. (2010, July). Retrieved from https://zakon.rada.gov.ua/laws/show/2456-17.
[4] Law of Indonesia No. 17 "On State Finances". (2003, April). Retrieved from https://peraturan.bpk.go.id/Home/Details/43030/uu-no-17-tahun-2003.
[5] Law of Ukraine No. 280/97-ВР "On Local Self-Government in Ukraine". (1997, May). Retrieved from https://zakon.rada.gov.ua/laws/show/280/97-вр.
[6] Public Law of the United States of America "American Recovery and Reinvestment Act". (2009, February). Retrieved from https://www.congress.gov/111/plaws/publ5/PLAW-111publ5.pdf.
[7] Law of Ukraine No. 2939-XII "On Basic Principles of State Financial Control in Ukraine". (1993, January). Retrieved from https://zakon.rada.gov.ua/laws/show/2939-12.

public trust in government institutions, and ensuring effective civic oversight of budgetary processes. This study has highlighted the critical role of digital technologies in overcoming barriers to budget transparency. In particular, it was found that countries with a high degree of implementation of electronic reporting and monitoring systems demonstrate 15-23% higher levels of budget transparency, as measured by the Open Budget Survey index. Case studies from the United States, India, and Poland show that the electronic disclosure of budget data in open data formats – such as those provided by platforms like USAspending.gov, the Union Budget Portal, and the Public Financial Management System – significantly enhances both the accessibility and analytical value of budgetary information.

The institutional context for addressing transparency barriers is gaining increasing importance in contemporary public administration research. A. Pyrih (2024) explores the systemic principles of public financial control that underpin transparency in budgetary processes. The author not only identifies key principles but also examines their deeper meaning and interrelation: continuity of control ensures uninterrupted monitoring of budget flows; unity of state policy establishes harmonised regulatory mechanisms; and the principles of openness, transparency, and publicity foster an inclusive environment for budgetary communication. The study identifies institutional barriers as a major obstacle to achieving budget transparency, demonstrating that the unclear distribution of responsibilities among supervisory bodies and the duplication of control functions result in inefficient resource use and a decline in monitoring quality.

International experience demonstrates a range of diversified strategies for overcoming regulatory barriers across different socio-economic contexts. The study by C.A. Napitupulu *et al.* (2024), using the examples of Indonesia and India, highlights the unique challenges associated with ensuring infrastructure transparency in developing countries. The authors demonstrate that overcoming transparency barriers is closely linked to political dynamics, the quality of institutional mechanisms, and the degree of implementation of innovative public administration technologies. Their conclusions regarding the influence of the legislative framework and financial resources on the effectiveness of transparency policies underscore the complex and multifaceted nature of the issue under investigation. A comparative analysis of strategies employed in the five countries examined revealed several key patterns of successful reform. These include the phased implementation of changes, the integration of legal and technological tools, active involvement of the public sector, and the adaptation of international standards to national contexts. It was also found that countries at varying levels of economic development prioritise reform strategies differently. In the case of Ukraine, the introduction of electronic procurement systems and a unified web portal for public fund usage significantly improved budget transparency in the initial stages. However, further progress has been hindered by the absence of a comprehensive strategy for integrating disparate information systems and by inconsistencies within the regulatory framework. These findings both confirm and expand upon the conclusions of C.A. Napitupulu *et al.* (2024), particularly concerning the interplay between political, institutional, and technological factors in achieving transparency. Moreover, they extend the analysis by identifying specific mechanisms for overcoming regulatory barriers in varied socio-economic settings and by clarifying the impact of international standards on the development of national systems for ensuring budget transparency.

Ensuring transparency in the circulation of budgetary funds represents a complex and multifaceted challenge in modern public administration. The study by Č. Christauskas (2024) demonstrates that the fundamental aim of public finance system reform is to enhance public access to budgetary information. The high levels of corruption and the significant financial resources managed by public authorities necessitate strengthened public oversight of budgetary expenditures – particularly at regional and local levels – as emphasised in the study by A. Gullo & O. Kroytor (2024), which analyses the transparency of local government budget processes within the context of the legal framework for public debt transparency. A comparative analysis of the regulatory acts of five countries conducted in this study identified three main categories of regulatory barriers limiting transparency. It was also found that effective models for overcoming these barriers, as demonstrated by the USA and Poland, are characterised by systematic approaches integrating legislative, technological, and organisational tools. These findings align with the conclusions of A. Naji *et al.* (2024) regarding effective budget planning strategies, while further highlighting the necessity for comprehensive solutions to transparency challenges at all levels of government and help identify specific legal conflicts within national legislation, notably between the Law of Ukraine No. 2939-XII[1] and the No. 183-VIII[2], particularly with respect to the timing and formats for publishing budgetary information.

[1] Law of Ukraine No. 2939-XII "On Access to Public Information". (2011, January). Retrieved from https://zakon.rada.gov.ua/laws/show/2939-12.
[2] Law of Ukraine No. 183-VIII "On Openness of Public Funds Use". (2015, February). Retrieved from https://zakon.rada.gov.ua/laws/show/183-19.

The study also confirms and extends the findings of R. Prifti (2022) concerning the critical importance of an effective control system. Based on an analysis of five countries, it demonstrates that successful models are underpinned by three core elements: a clear delineation of control functions, institutional independence of oversight bodies, and the implementation of effective mechanisms for their interaction with both the public and law enforcement agencies. Technological innovations are increasingly becoming a key instrument for overcoming barriers to transparency, as evidenced by the study of A. Naik *et al.* (2024), which examines the development of a comprehensive budget transparency platform in India. In Ukraine, platforms such as "E-Data" and ProZorro have significantly enhanced the technological accessibility of budgetary information. However, the full potential of these systems remains constrained by the absence of standardised data presentation formats and the insufficient integration of various information systems. These findings align with the conclusions of A. Naik *et al.* (2024) regarding the importance of comprehensive technological solutions, but further expand upon them by identifying and classifying specific technological barriers and systematising mechanisms for addressing them across different countries. Unlike A. Naik *et al.* (2024), which focuses on a single platform, the present analysis highlights the necessity of developing a holistic ecosystem of technological tools that spans the entire budget cycle – from planning to audit – as well as the parallel advancement of users' technological competencies in working with budgetary information.

An important contribution to understanding the mechanisms for ensuring budget transparency is the study by E. Garrett & E. Garrett (2022), which investigates the use of public funds in the context of budget process transparency. The authors conducted a detailed analysis of the structure of budget expenditures, with a particular focus on the mechanisms for publishing and justifying procurement. Their findings reveal systemic problems in information transparency: a substantial portion of budget expenditures lacks proper justification, posing risks of inefficient public finance management. The authors advocate for expanding the practice of electronically publishing procurement justifications, irrespective of cost thresholds, to enhance transparency in budgetary processes. The study also identified structural weaknesses in expenditure justification procedures, supporting the conclusions of E. Garrett & E. Garrett (2022). Moreover, the analysis of international practices conducted in this study enabled the formulation of additional recommendations concerning the adoption of standardised formats for publishing justifications and the integration of public procurement systems with broader budget information systems.

The study by S. Benz *et al.* (2020) proposes a methodology for assessing the quality of governance and the efficiency of budgetary fund utilisation, with a particular focus on overcoming regulatory barriers. Employing advanced mathematical forecasting techniques and econometric modelling, the researchers identified a correlation between the level of budget transparency and the overall efficiency of public administration. Their methodological framework involves a comprehensive analysis of key factors influencing the budget process, including the institutional capacity of governmental bodies, the level of digitalisation, mechanisms of public oversight, and adherence to international financial reporting standards. The present study confirms the validity of the methodological approach proposed by S. Benz *et al.* (2020), while complementing it with a practical analysis of specific regulatory barriers across five countries. This allowed for empirical testing of theoretical assumptions concerning the determinants of budget transparency efficiency and facilitated the development of targeted recommendations for addressing the identified obstacles.

The unique context of ensuring budget transparency in diverse socio-economic systems is further illuminated by the study of R. Prifti (2022), which focuses on budgetary processes in developing countries. The author compellingly argues that overcoming transparency barriers necessitates not only technological reform but also a profound transformation of administrative culture. The central conclusion of the study is the assertion of a direct relationship between the effectiveness of budget transparency measures and the institutional capacity of public authorities, thereby confirming the systemic nature of the challenge under investigation. The findings of the present study support these conclusions and extend them by specifying the impact of administrative culture on the effectiveness of budget transparency processes, as demonstrated through case studies in five countries. It was determined that a critical factor in the success of transparency-related reforms is the synchronisation of legal reforms with the transformation of administrative practices – an objective that requires focused efforts to strengthen the institutional capacity of state institutions.

A critical perspective on the mechanisms for ensuring budget transparency is offered in the research of J. Stiglitz (2023), who argues that true transparency cannot be achieved solely through technological innovations. Social mechanisms of control, institutional accountability, and the creation of an environment that fosters openness and integrity in financial processes are of fundamental importance. This view aligns with the findings of the present study, which demonstrate that the most effective models for overcoming transparency barriers – identified in the USA and Poland – are characterised by a balanced integration of technological innovations with well-developed mechanisms of public oversight and institutional accountability.

The technological dimension of overcoming transparency barriers, identified in this study as one of the key factors, is further supported by the work of K. Taiwo (2024). Using a fractional probit model, the author empirically established a direct relationship between the extent of e-government technology implementation and the level of transparency in budgetary processes. These findings are consistent with the conclusions of the present study regarding the need to standardise data formats and implement uniform requirements for electronic reporting. This position is further reinforced by the research of M. Napitupulu *et al.* (2024), who, using the cases of Indonesia and India, demonstrated how technological innovations can help overcome institutional barriers and significantly improve the transparency of budget processes in developing countries.

At the same time, M. Bisogno & B. Cuadrado-Ballesteros (2021) complement these findings by emphasising the need to establish integrated digital platforms to ensure transparency throughout the budget process. Analysing data from 33 European countries, the authors found that the greatest success in achieving budget transparency was observed in states that had implemented interconnected information systems based on common data standards. These conclusions align with the recommendations for introducing standardised electronic reporting requirements, developed through the comparative analysis of five countries. M. Hupalovska *et al.* (2020) further expand this understanding by demonstrating that the standardisation of budget data formats enhances the quality of treasury control and increases the transparency of public financial flows.

The challenges surrounding transparency in public procurement identified in the present study are corroborated by the findings of M. Jastrzębska (2020), who conducted a detailed examination of budget expenditure structures, with a particular focus on procurement publication and justification mechanisms. The study revealed systemic shortcomings in information transparency, noting that a substantial portion of budget expenditure lacked sufficient justification – posing a risk of inefficient public finance use. The author recommends expanding the practice of electronically publishing procurement justifications regardless of cost thresholds, which aligns with the conclusions of this study regarding the need to standardise justification formats and integrate procurement systems into a unified ecosystem of budget information platforms. This position is further supported by the study of R. Prifti (2022), who developed a comprehensive methodology for assessing public finance transparency. The methodological elements of this work are consistent with the approach proposed by K. Taiwo (2024), who designed an integrated system for evaluating governance quality and the efficiency of public spending, supplemented by a practical analysis of specific regulatory barriers across different countries.

It is important to compare the findings of this study with the conclusions of E. Garrett & E. Garrett (2022) regarding the need for a transformation in administrative culture. The author emphasises that effective budget transparency cannot be achieved through technical solutions alone but requires profound institutional changes, including the cultivation of an organisational culture grounded in openness and accountability. This study confirms author's thesis that transparency extends beyond technical procedures and functions as a fundamental instrument of democratic governance. Authors conclusions on institutional constraints and mechanisms of resistance to change further enrich the understanding of the underlying nature of transparency barriers.

In summarising the results of this study and comparing them with the works of other scholars, it can be stated that the mechanisms identified for overcoming regulatory barriers to transparency are corroborated by international academic discourse and provide a solid foundation for the continued development of budget transparency systems. Particularly noteworthy is the conclusion that the integration of technological, institutional, and legal mechanisms aligns with contemporary trends in public administration reform and creates the necessary conditions for enhancing the efficiency of public fund utilisation.

■ Conclusions

This study has conducted a comprehensive analysis of the regulatory and legal mechanisms for overcoming legislative barriers to ensuring transparency in the management of budgetary funds, resulting in the formulation of several key scientific and practical findings within the legislative domain. The principal scientific contribution of the study is the identification and systematisation of three core categories of legislative regulatory barriers: (1) gaps in legal regulation, (2) inconsistencies between legal norms across different legislative acts, and (3) the absence of clear sanctions and accountability mechanisms. It was established that these legislative barriers are closely linked to the absence of unified quantitative indicators for assessing transparency, contradictions in the deadlines for publishing information across various regulatory acts, inconsistent requirements for data formats, and insufficient detail in disclosure obligations related to the implementation of budget programmes.

A comparative analysis of the legal and regulatory frameworks of the countries examined revealed that the most effective legislative practices are those of the United States and Poland. In these jurisdictions, legal acts establish clear requirements for the formats and timing of data publication, support the standardisation of budget reporting, and enforce robust accountability mechanisms. The study demonstrated that the Government Performance and Results Act and the Digital Accountability and Transparency Act in the United States provide a comprehensive legal foundation for budget transparency by codifying quantitative performance indicators and uniform data standards at the legislative level. Conversely, Poland's Public Finance Act has successfully implemented a codified model for public finance transparency requirements within a single regulatory act, which serves to prevent legal conflicts and promote clarity and certainty in the legislative framework.

Significant shortcomings in the regulatory and legal framework supporting budget transparency in Ukraine have been identified. These include: insufficient sanctions for violations of transparency requirements in the Code of Ukraine on Administrative Offences; the absence of unified, legislatively enshrined standards for the publication of budget data; inconsistencies between the provisions of the Law of Ukraine "On Openness of Public Funds Use" and other regulatory acts; and the lack of a clear legislative delineation of control functions among oversight bodies. To address these issues, the study substantiates the relevance of adopting the German model of proportional responsibility, the Indian approach to proactive data disclosure, the Indonesian technique of establishing "minimum standards" for local budgets, and the American mechanism for legislatively enshrining performance indicators. It is recommended that future research focus on developing specific regulatory mechanisms for the integration of successful international practices into Ukrainian legislation, with due consideration given to the national characteristics of the legal system and the current level of digital transformation within the budgetary sphere.

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Аналіз кейсів подолання нормативних бар'єрів забезпечення транспарентності у сфері обігу бюджетних коштів

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■ **Анотація.** У дослідженні проаналізовано механізми подолання нормативних бар’єрів забезпечення транспарентності у сфері обігу бюджетних коштів, що набуває актуальності в контексті глобальних трансформацій системи публічного управління та підвищення вимог до прозорості державних фінансів. Методологія дослідження ґрунтувалася на системному підході з використанням порівняльного аналізу нормативно-правових актів п’яти країн (Сполучених Штатів Америки, Індії, Індонезії, Польщі, України) за період 1993-2024 років із застосуванням міжнародно визнаного індикатора Open Budget Index. У межах дослідження виявлено три групи нормативних бар’єрів. Першу групу становлять прогалини в правовому регулюванні, зокрема відсутність єдиних кількісних індикаторів оцінювання прозорості та недостатня деталізація вимог до висвітлення інформації про виконання бюджетних програм. Другу групу формує неузгодженість правових норм у різних законодавчих актах щодо термінів і форматів оприлюднення бюджетної інформації. Третя група охоплює відсутність чітких санкцій та дієвих механізмів відповідальності за порушення вимог бюджетної прозорості. Порівняльний аналіз законодавства досліджуваних країн засвідчив, що найефективнішими є нормативно-правові бази Сполучених Штатів Америки та Польщі, де законодавчі акти встановлюють чіткі вимоги щодо форматів і термінів публікації даних, забезпечують стандартизацію бюджетної звітності та встановлюють дієві механізми відповідальності за порушення вимог прозорості. Практична значущість дослідження полягає в розробленні комплексних рекомендацій з удосконалення нормативно-правової бази України шляхом посилення відповідальності за порушення вимог прозорості, оптимізації адміністративних процедур доступу до інформації, упровадження єдиних стандартів відкритих даних, забезпечення чіткого розподілу повноважень між контролюючими органами та розвитку механізмів участі громадськості для підвищення прозорості бюджетних процесів

■ **Ключові слова:** бюджетна ефективність; громадський моніторинг; електронне врядування; інституційна спроможність; цифрова звітність