

## METHODOLOGICAL FRAMEWORK FOR BUDGETING RESEARCH AS A FINANCIAL PROCESS IN LEGAL SPHERE

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**Abstract.** The article represents the study of the legal category of budgeting as a kind of the financial process, using the methods and approaches of general theoretical jurisprudence, in order to ensure the validity and objectivity of the results. It provides interrelation between the state budget and the individual budget, the minimum wage and the minimum standard of living in the budgeting process, as the legal categories of legal regulation of social protection of individuals.

**Keywords:** method, budget, social protection, financial activity, law.

*DOI: <http://dx.doi.org/10.23856/2703>*

### Introduction

The category of financial process has become the object of the comprehensive study both by the lawyers and economists. The absence of statutory definition of financial process results in variety of rendering, but most scholars traditionally consider it as a part of financial process of the state and its bodies in mobilization, distribution and application of centralized and decentralized funds. Other scholars put emphasis on the procedural form, defining it as a process of multi-faceted organization, distribution and application of financial resources by the state and municipal entities through their cash funds to perform their tasks. At the same time, one must admit that it is consideration of the procedural form of this category which has not been given a special attention.

### Budgeting as a Financial Process in Legal Sphere

Taking into account the general theoretical understanding of legal categories, the financial process is a type of legal process associated with a special object and subject of legal regulation which is financial activity of the state and other economic entities, as well as not only as a theoretical generalization, but also as practically required knowledge of types of legal activity, their procedural aspect, which will improve the legal system of the state. The law defines the process as the procedure prescribed by law for the application of rules of substantive law (*Yakimov, 1999*). The process is a mode of existence of any phenomenon, and a narrow view of the legal process is contrary to the facts of objective reality and the philosophical content of the very concept of “process”. This is because any law enforcement and even law-making activity carried out within a certain procedure, has the content of procedural. The process takes place whenever law enforcement action is conducted for the

implementation of substantive requirements. According to V. Gorshenov, the process is an integrated system of organically interconnected legal forms of activity of the authorized bodies of the state, officials, as well as those interested in dealing with various legal affairs of other subjects of law, which is:

- a) reflected in the executions of operations with the rules of law in connection with the dealing with various legal affairs;
- b) carried out by the authorized bodies of the state and officials in favour of the interested subjects of law;
- c) fixed in the relevant legal acts, official documents;
- d) regulated by procedural and processual rules;
- e) provided by appropriate means of legal workmanship.

The process is a fundamental legal category that has the general characteristics of a regulated activity of an authorized public entity (*Shemshuchenko, 2003*); a certain set of actions and events, leading to a known result, or effect. In other words, it has a dynamics, multiple use nature, result, accurate documentation and technical execution (*Panova, 1998*). Therefore, the legal process means standard operating procedures of competent state bodies regulated by the procedural rules including preparation, adoption and documentary execution of general and individual legal decisions (*Leushin, 1996*). It is necessary to pay attention to the fact that the legal process should be considered as a continuity of any legal phenomena and states of the life of society and caused by legally significant actions carried out by state power holders, citizens and legal persons. The movement itself, the change in the legal phenomena in the life of society occurs as a result of the mechanism of legal regulation of social relations.

In view of this, a comprehensive study of budgeting as a kind of financial process is not possible without using the methodological principles of the legal analysis. The methodology of budgeting research as a financial process is defined as a multilevel system based on the modern paradigm of knowledge, and includes approaches, principles, methods and concepts, ideas that are both an initial challenge and the result of the study. Social reality includes ontological objects, society, classes, groups, organizations, giving place to ties, interdependencies and the exchange of human qualities. The transformation of social structures, practices, emergence of new or ensuring functioning of existing social groups and communities, forms of their interaction and behaviour should be considered in the dynamics caused by various reasons and in the form of various configurations.

The institutional approach provides an opportunity to monitor the connection between budgeting as a component of the financial process and changes in other social institutions. This is attributable to the inclusion of budgetary law as an institution of financial law in the regulation of centralized and decentralized cash funds into the subject of research of new social and financial and legal processes.

The principle of objectivity as a component of the dialectical resides, first of all, in an effort to explore budgeting impartially and comprehensively. Using the dialectical method, the causes, origins and consequences of the legal phenomenon, their internal connections and relations with other phenomena are explored, including consideration of budgeting in interaction and interdependence with financial planning, forecasting and financial process in general.

The nominal and dogmatic method, by analyzing the substantive rules of budgetary and financial law, allows us to monitor changes in the legal regulation of social relations in the context of the development of the normative sphere of financial law, its compliance with the

vector of social transformations, and the level of institutionalization of changes in social development. Using these approaches, principles and methods of legal research in a complex with systemic and structural, epistemological, ontological, axiological, comparative and other methods prevents contradictions of the obtained results.

Certain financial and procedural relations are considered by the doctrine of the administrative process as the components of the latter, because their implementation occurs in the context of the implementation of public administration. However, the development of theoretical solutions in the financial process and the needs of practice demonstrate that it is impossible to consider and resolve certain financial issues (both conflict and positive) within the administrative process (*Prishva, 2005*). This approach results from the public-law nature of finance. The theory of law determines that the same relations can be regulated by different branches of law. At the same time, their different legal characteristics are taken into account. For the administrative process, the relations that are formed in the course of separate financial and procedural proceedings are the subject of study as relations arising in the field of public administration, while the science of financial law investigates them in view of the application of the most precise procedural forms of activities of the authorized subjects for accumulation, distribution and application of centralized and decentralized financial resources. This provides evidence of the existence of a set of complex procedural institutions in the system of financial law.

The expansion of the limits of financial law is conducted not only by means of substantive, but also procedural rules. Substantive rules settle the substantive content of legal rights and obligations of subjects of legal relations in the field of legal regulation of compulsory payments. They determine the types of taxes, fees, charges, other mandatory payments, the concept of the payer, the object of taxation, rate, payment terms, and benefits. In substantive rules, the concepts of tax lien, tax declaration, tax debt, etc., are established. As for procedural rules, they determine the procedure for implementation of the substantive rule of a financial and legal act. Any substantive rule will govern social relations only in case the relevant procedural rules are engaged in such a governing. In order to make the substantive rule able to have a real impact on social relations, it is necessary to determine the process and procedure for its application by the relevant subjects.

In financial law, the procedural rules are procedural:

- a) determine the actors of an activity;
- b) establish the types of necessary actions and their obligatory sequence; c) provide for the organizational form of each action;
- d) arrange the rights and obligations of the actors of the activity;
- e) determine the order of decision-making (*Piskotin, 1971*).

L. Voronova emphasizes that the institutions of financial law contain both substantive and procedural rules in unity. And only in budgetary law, as a section of the financial one, substantive legal rules are united in the institution of a budgetary system, and the procedural ones are united in the budget process. The budget process is a statutory budget adoption procedure (*Voronova, 2006*). The scholars traditionally associate procedural financial and legal rules with the subcategory of financial law, the budgetary law, the procedural rules of which are united into an independent financial and legal institution and is called a “budget process”. In particular, the entire institution of financial law is dedicated exclusively to procedural issues – the budget process. The needs of practice indicate the necessity for a final doctrinal underpinning of the category of “financial process” as independent in legal science. It is more appropriate to admit that the budget process is a financial procedural law institution.

Such an approach to systematizing the system of financial and legal rules will improve the ordering of financial and legal relations.

Thus far, the budget process is generally recognized. The adoption of the Budget Code of Ukraine, which legislatively defined the concept of the budget process, contributed to this to a great extent. The legal regulation of budget processes arising when establishing and using budgetary funds is one of the forms of state control over economic and social development. All actions of the state in the sphere of the budget should be based on legal acts. Budgetary legal relations emerge and cease on a legislative basis. They may also be terminated in cases stipulated by law, for example, in the case of payments, application of purposed allotments, etc.

In order to establish, develop and strengthen Ukraine as a social welfare state, the theoretical underpinning of the conceptual foundations of the formation of an effective social market economy and policy that provides employment, fair wages, advanced social insurance, support for families, maternity and children, the elderly, youth etc. is also essential; along with the development of a comprehensive program of measures and mechanisms for their implementation by all branches and levels of state power and local self-government. Perhaps one of the ways to resolve the problem of the accurate work of this mechanism is to adopt a "Social Code" that would define the rights and obligations of all subjects of the social welfare state, namely state bodies, local governments, business entities, and public associations (*Gorbunova, 1996*).

The principal legal act regulating exclusively budgetary relations is the Budget Code of Ukraine. It was published and became effective on July 25, 2001. According to Art. 2 of the Budget Code of Ukraine, the State Budget is a centralized fund of cash resources at the disposal of the government to finance the state apparatus, the military forces, and the performance of social and economic functions. The budget of a modern state is a complex, multidimensional document that reflects the diversity of its (state's) functions. This is an annual plan of government expenditures and sources of their financial assets. With regard to the Budget of the population, it determines a set of income and expenditures of the family for a certain period of time (week, month, year). It consists of two parts. The first part covers the sources of the establishing of the family budget, and the second one comprises the expenses of the family (*Patsurkivskyi, 1998*).

At the current stage of economic development in Ukraine, one may observe the increasing role of the state in the process of reducing the welfare of the population. The development of the country objectively requires the increasing mobilization of financial resources both to meet social needs and to determine the balance of the budget of the individual (families). The main link of the country's financial resources is the budget used by the state as one of the main tools for regulating social and economic processes. The state budget is the main conductor of the state financial policy, the financial base of the state for the fulfilment of its functions; it ensures the development of not only the priority sectors of the national economy, but also ensures the implementation of the main function of a legal and democratic state, namely a social function. Thus, the state budget is a tool for growth of the material well-being of society. For instance, considering the impact of the budget on the social matters, it should be noted that the state is obliged to bear costs, albeit at the minimum necessary amount.

The state budget affects society (including the individual's budget) through income and expenditures, as well as by establishing the size of the minimum wage, the non-taxable minimum and the consumer minimum that influence the implementation of national programs

for social protection of the population; it is therefore appropriate to draw a parallel between the budget of state and that of an individual. For instance, according to Art. 13 of the Budget Code of Ukraine, the budget of the state consists of general and special funds. Their constituent parts are:

- 1) all relevant fiscal revenues;
- 2) all budget expenditures, carried out at the expense of revenues of the corresponding budget fund;
- 3) financing the budget (repayment of loans to the budget without the definition of the purpose / with the definition of the purpose and the provision of loans from the budget, carried out at the expense of fiscal revenues);
- 4) financing the general / special fund of the budget.

In view of the above, one considers it possible to define a similar structure of the "individual budget": all relevant revenues, all budget expenditures, budget financing, financing of a special fund of the budget by the state for the intended purpose.

The relationship between the budget of the state and the individual can be observed already at the stage of their formation. Income of the state is formed from taxes on personal income (except for the tax payable (transferred) in accordance with the Tax Code of Ukraine, taxes on personal income from taxation of passive income in the form of interest on the current or deposit bank account, excise tax on excisable goods (products) made in Ukraine, cash from sanctions (fines, penalties, etc.), fees for the provision of administrative services, other incomes specified by the law on the State Budget of Ukraine. As for formation of the budget of an individual, there is also a certain impact of the State's Financial Plan on income generation and expenditure by the public. For example, determining the financing of a special budget fund (e.g., rendering assistance to low-income families) by purpose of the state, is established with due consideration of the minimum standard of living established by the State Budget of Ukraine for the relevant budget period. In addition, both the State Budget and the Individual Budget are formed at the expense of the subjects' own revenues (which can include wages, pensions, scholarships), as well as from income from additional (economic) activities (income from private agricultural household, individual activities), fees for the lease of property of individuals, income from the sale of property in the prescribed manner (except for real estate).

At the expense of own incomes of budgetary institutions, as well as individuals, expenditures are made on: covering the costs associated with the organization and provision of services (essential services), organization of additional (economic) activities of entities, maintenance, arrangement, repair and acquisition of property, economic needs of budget institutions and individuals, including payment for utilities and energy, implementation of appropriate targeted measures (for example, education). In addition, according to Article 55 of the Budget Code, the legislator specifies the expenditures of the general fund of the budget, the amount of which cannot be changed in the course of reduction of approved budget allocations. The following general fund expenditures are protected budget allocations:

- remuneration of employees of budgetary institutions;
- payroll;
- purchase of medicines and dressings;
- food supply;
- payment for utilities and energy;
- current transfers to the population;
- provision of disabled persons with technical and other means of rehabilitation,

medical products for individual use;

- compensation of interest paid to banks and / or other financial institutions on loans received by citizens for the construction (reconstruction) or purchase of housing.

Thus, considering the impact of the budget on the social sphere, one must note that the state is obliged to bear the costs of educational institutions, health care institutions (other budget institutions) and finance them from the state and local budgets, which makes it possible to provide their services to the community (the population) free of charge, albeit at the minimum necessary amount. In a democracy, social security is the most important function of the state. Citizens have a high level of social security needs, and therefore there is a high demand for this kind of social wealth. Social security is provided by the state and not by the market (*Syvak, 2006*). The exceptional role of the social function of the state and the budget is clearly seen through an example of the largest share of expenditures for social needs in democratic developed countries. Financial support (expenditures) should be called one of the effective factors in the development of social sphere.

As known, in accordance with the Constitution in 1996, Ukraine proclaimed itself a social welfare state, which is to say, a state with the conditions for high levels of material welfare of citizens, the introduction of an effective system of social protection of all members of society without exception, for free and full development, as well maximum possible chances for self-realization, while preserving stability in society (*Abramov, 2009*). People with a steady income have a lower social tension and their lives are more measured, since these people have the opportunity to plan the budget in the long run. The following factors directly influence the distribution of income among members of society:

- Dynamics of prices in the market.
- Taxes.
- Inflation.

Income represents the amount of material goods and cash received at one's disposal on a legal and regular basis. Cash income of the citizens includes the income of persons engaged in entrepreneurial activity, paid salaries of employees (accrued wages, or adjusted for the change of overdue debts), social benefits (pensions, benefits, scholarships, insurance indemnities and other payments), income from property in the form of interest on deposits, securities, dividends and other income. State regulation of incomes is an integral part of the state's social policy. It is a system of measures and rules of legislative, executive and controlling nature, aimed at creating conditions promoting the normal reproduction of labour-power and its development, and easing the social tension. State regulation of incomes involves their redistribution through the State Budget with the help of differentiated taxation of various groups of recipients of income and social benefits. Such regulation helps to increase the incomes of the poor, creates conditions for the elimination of disproportions associated with unequal factors of employment regulation, reduction of social tension, etc. Income policy is based on certain principles established in the Constitution and other legislative acts. Such principles include social justice; social partnership and solidarity of all strata of the citizens; individual responsibility for their financial situation; the right to work and fair wage; indexation of income; wage differentiation; and economic expediency (*Azarov, 2004*).

One of the important directions of state influence on the formation of incomes of the population of Ukraine is the tax on personal income. The problems of tax collection negatively affect the sphere of social protection, and over time this could lead to destabilization of the social and political situation in the country. That is why the problem of

reducing social inequality and poverty of a significant proportion of our population can also be substantially solved by methods of tax regulation (*Kutsenko, 2004*). State control over wage regulation is carried out in three areas: through legislation, tax policy and tariff agreements. Today, Ukraine is in a rather difficult economic environment. Incomplete reforms have brought about dramatic changes in the economic, political and social spheres. Therefore, in today's economic situation, the issue of developing tools for reducing and overcoming the budget deficit has become more pressing. The deficit of the State Budget is an excess of the expenditure part of the state budget over the income one. It is one of the main causes of inflation, caused by economic instability, reduced budget financing, and increase of budget expenditures. The deficit of the population budget is an excess of the expenditure part of the budget of the population over the income one. The deficit of the population budget requires additional funds from its assets, and the obtained accumulation is a free remaining balance, a reserve of subsequent population expenses.

First of all, the economy of the population involves the balance of profits and expenditures of the population, obtaining savings, increasing costs for improving the family life, expansion of effective economic activity, and the formation of financial reserves of the population. According to Article 46 of the Constitution of Ukraine, citizens have the right to social protection, including the right to be supported in case of full, partial or temporary loss of earning capacity, loss of breadwinner, unemployment from circumstances beyond their control, as well as in old age and in other cases provided for by law. This right is guaranteed by compulsory state social insurance at the expense of insurance premiums of citizens, enterprises, institutions and organizations, as well as budget and other sources of social security; establishment of a network of state, communal, private institutions providing the care of the disabled.

Pensions, other types of social benefits and transfers that are the main source of living must ensure a living that is not lower than the statutory minimum standard of living. According to Article 48 of the Constitution of Ukraine, everyone has the right to an adequate standard of living for oneself and one's family, which includes adequate food, clothing, and housing. The balance of the budget of the population, its deficit-free character can be achieved in the form of observance of the people's commandment to live for the earned, and family savings can be achieved by finding additional sources of income, and a rational, careful application of all family income.

In accordance with Article 3 of the Law of Ukraine "On Remuneration of Labour" and other normative legal acts, the minimum wage is the statutory wage for simple, unskilled labour, below which the payment for the monthly, hourly worktime standard (scope of work) performed by the employee cannot be made. To determine the amount of social service, the state needs to know the living wage, which also allows assessing the standard of living in the country, to set different minimum social standards. Thus, in accordance with Article 2 of the Law of Ukraine "On the Minimum Standard of Living", the definition of the minimum standard of living, the principles of the formation of a set of food products and services, their list, the procedure for establishing and approving of the minimum standard of living are provided. The aforementioned rule stipulates that the minimum standard of living is used for:

- a) general assessment of the standard of living in Ukraine, which is the basis for the implementation of social policy and the development of certain state social programs;
- b) establishment of the minimum wage and the minimum old age pension, the determination of the amount of social assistance to families with children, unemployment assistance, as well as scholarships and other social benefits, based on the requirements of the

Constitution of Ukraine and the laws of Ukraine;

- c) determination of the right to social assistance appointment;
- d) establishing the amount of the non-taxable minimum income of citizens;
- e) formation of the State Budget of Ukraine and local budgets.

The minimum standard of living per person, as well as separately for those who belong to the main social and demographic groups of the population, is approved annually by Verkhovna Rada of Ukraine prior to the consideration of the State Budget of Ukraine; it is revised annually in compliance with the growth of the consumer price index, along with detailing of the figures of the State Budget of Ukraine and published in official editions. Established at the state level, the minimum wage is a state guarantee for all categories of employees and cannot be reduced at the level of industry and enterprises. The minimum wage is set at a rate not lower than the value of the low-income rate per able-bodied person (*Article 9 of the Law of Ukraine "On Labour Remuneration"*). The amount of the minimum standard of living and the minimum wage that will ensure the proper social protection of every citizen of Ukraine during the period of the financial and economic crisis is established by the Law of Ukraine "On the State Budget of Ukraine".

The minimum standard of living is a value of the grocery basket sufficient to ensure the normal functioning of the human body and its health, as well as the minimum set of non-food products and the minimum set of services necessary to meet the basic social and cultural needs of the individual. The amount of minimum standard of living contains two elements: physiological and social. The physiological minimum is an expression of the material values in monetary terms absolutely necessary for human existence. According to Article 6 of the Law of Ukraine "On State Social Standards and State Social Guarantees", the basic state social standard is the minimum standard of living established by the Cabinet of Ministers annually after carrying out a scientific and social examination of the arranged set of food products, non-food products and services, and it is approved by Verkhovna Rada. On the basis of minimum standard of living, state social guarantees and standards should be defined in the areas of people's income, housing, communal, domestic, social and cultural services, health care and education.

One of the most urgent problems of the development of the country's economy and its separate branches is the low standard of living of the population, namely the level of its incomes. For Ukraine, the regulation of incomes is an extremely pressing issue, since in the conditions of instability of economic development there is a sharp contradiction between the limited resources for implementing social programs and the growing standards for final demand as one of the main factors of economic growth. In general, incomes must ensure the proper quality of life of the population receiving them. On the one hand, the level of life of the population is determined by the composition and amount of the needs in various life benefits (food, clothes, housing, transport, various utilities and household services, education, medical care, cultural and educational activities, etc.), and on the other hand, with the possibility to satisfy them, based on proposals in the goods and service market and real incomes of people, their wages. In turn, both the amount of real wages and the standard of living of the population are determined by the degree of efficiency of production on the basis of the application of achievements of scientific and technological progress, the scale of development and quality of services, the educational and cultural level of the population.

One of the prerequisites for ensuring a sufficient standard of living is the establishment of minimum wages, and the introduction and increase of the minimum wage is a more productive antipoverity method than various forms of social assistance. Minimum wages are



also a means of protecting employees from unjustified low wages, and also maintains a strategic line to increase its amount to a level that provides increased reproduction of labour-power, professional employability and human capital development. The main purpose of establishing a minimum wage is antipoverty, provided that the introduction and increase of the minimum wage is a more productive antipoverty method than various forms of social security.

The approach to determine the minimum wage varies in different countries to a great extent depending on their economic situation. In some countries, the size of the minimum wage is based on the minimum standard of living, while in other ones, it is based on a remuneration that provides a fair standard of living for employees and their families. It is also specific that in most transition economies, when determining the level of minimum wages, minimum standard of living is considered to be a guidepost, and minimum wages perform only a social function of protection against poverty. The minimum wage that sets the minimum standard of living protection is an obstacle to higher wages. The minimum wage has ceased to fulfil its social function, to protect employees from extreme poverty, and, at the same time, to enforce employers pay a bit more than they would pay in a situation of a fully-market minimum wage formation. After all, this is precisely the purpose of any statutory minimum wage. Otherwise, it makes no sense to set it at all (there are such countries), because it develops into a formality that does not play any role in maintaining the standard of living.

In recent times, this is the situation in Ukraine, where the minimum wage has long failed to fulfil its function: it was actually received by a small share of the employees, and in large and medium-sized cities, where the share of hired workers was larger in comparison with the national one; and the ratio of supply and demand in general dictated much higher real minimum wage level than statutory one. Meanwhile, the official minimum wage was used as a means of minimizing payment of taxes and social deductions by employers who work following underground schemes. The current ratio of minimum wage and minimum standard of living gives a reason to believe that the authorities officially recognize that able-bodied citizens do not live on wages. The level of minimum wage and the growth of the Ukrainian economy are practically unrelated. At the same time, the official minimum wage and minimum standard of living were not always revised due to an increase in the consumer price index, i.e. the inflation rate is not taken into account in its calculations. The minimum standard of living is established on the basis of the value of the consumer basket, the basic set of products and goods that, according to calculations, should be consumed by a citizen.

However, the establishment of minimum wages is not only the definition of the minimum level of consumption required for the worker, but also the definition of a minimum level of labour productivity for him. Therefore, the minimum wage for both employees and employers is a significant starting point in shaping the price of labour in the labour market. The absence of a reasonable minimum wage in the country deprives both sides of the labour relations of a good guidepost in their interrelations and the ability to properly organize industrial and labour activities in enterprises which is essential to make a shift to a policy of wage growth. Therefore, the introduction of the minimum wage should be an instrument of the state in regulating the labour market aimed at establishing a real price of labour; poverty reduction; and protection of workforce from possible economic upheavals.

In order to achieve this goal, the social standard of normal reproduction of the worker must underpin the minimum wage. The minimum wage must exceed the subsistence minimum by 1.2-1.5 times in order to be equal to the cost of the resources needed to

reproduce the employee and his/her family; the methods of establishing the minimum standard of living should be improved to ensure maximum compliance of this standard with the real value of the consumer basket and services; a set of goods and services should be revised for their correspondence to real human needs of life and medical standards; the minimum wage should be calculated on the basis of a correlation model, which should rest upon the relevant statistical criteria – factors that significantly affect the level of minimum wages (the minimum standard of living budget, the marketable share of the personal consumption fund, the distribution of income among the economically active population, the index of consumer price growth, employment, etc.).

If the importance of social matters for public is understood, and if the conditions for its development are created, such countries reach the prosperity, high living standards and economic development. Thus, the state's activity through the budget mechanism and budget policy in the social issues is extremely important for the society and economy of the country.

### Conclusions and suggestions

In accordance with the foregoing one may state that financial and procedural law is formalized by segregation and solidification of procedural rules of financial law from the general set of financial rules. Formation of financial procedural law within the framework of financial law occurs under the following conditions:

- 1) the expansion of the legal framework of financial law, which establishes new procedural forms;
- 2) the ratio of the rules of substantive and procedural law in the structure of financial law has changed to the increase in the number of procedural rules;
- 3) the theory of the budget and tax process, which in its content should be referred to the institutions of the financial process, is being actively developed.

Financial and procedural law has been formed by segregation and solidification of procedural rules of financial law from the general set of financial rules. In our opinion, the independence of the category of “financial process” in the conceptual and categorical apparatus of science of financial law is underpinned by the following main points:

- 1) the expansion of the legal framework of financial law takes place both at the expense of substantive and procedural rules;
- 2) the ratio of the rules of substantive and procedural law in the structure of financial law has changed to the increase in the number of procedural rules;
- 3) the theory of the budget and tax process, which in its content should be referred to the institutions of the financial process, is being actively developed;
- 4) enforcement is carried out both in court and in extrajudicial procedural forms;
- 5) the procedural form is not always connected with the conflict legal relationship;
- 6) the final recognition at the doctrinal level of the category of “financial process” as an independent one in prospect will ensure theoretical comprehension of such procedural forms that will facilitate the liberalization of tax and budget policy.

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