

УДК 336.14:339.9

THEORETICAL PRINCIPLES OF BUDGET PLANNING IN THE CONTEXT OF THE DIMENSIONS OF WORLD CONCEPT OF SUSTAINABLE DEVELOPMENT

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Abstract. *Budget planning of any state has its individual character. The efficiency and effectiveness of its implementation is rather important. Today, the world is facing quite a number of complex challenges and with the purpose of overcoming them the General Assembly of the United Nations (UNGA) has made a decision on a worldwide basis to implement the concept of sustainable development and to do that according to its economic, social and ecological dimensions. In September 2015 the UN General Assembly Resolution adopted 17 Goals for the implementation of sustainable development by 2030, which are positioned in the document as The Millennium Development Goals. One of the next steps should be their implementation domestically by the countries in planning their development. Research of «sustainable economic development» and «sustainable financial development» are highly important for the implementation of this global concept and its economic dimension. In its turn, one of the ways of effective implementation of these Goals is their introduction into the budget planning of all countries. One of the priorities of the present research is to focus on budget planning as one of the real tools of implementing the concept of sustainable development and its ideas worldwide and domestically. Budget planning in any country should be based on the principles of world concept of sustainable development, taking into account features of national economy.*

Key words: *budget, budget planning, sustainable development, the concept of sustainable development, dimensions of sustainable development, sustainable economic development, sustainable financial development, The Millennium Development Goals.*

Problem statement. The modern world challenges force the international community to search concepts of overcoming them. The concept of sustainable development can practically help with overcoming a number of global challenges. Therefore, the General Assembly of the United Nations (UNGA) adopted the Resolution [1] according to which the concept of sustainable development is the future global vector. In its turn, the budget planning of the state can be one of the tools for the implementation of the global concept of sustainable development and, accordingly, The Millennium Development Goals approved by the Resolution of the UNGA on the national and local levels. But it is necessary to have dimensions of sustainable development concept integrated into the budget planning of all countries.

The objective of the article implies the research of theoretical principles of implementation of the global concept of sustainable development in the context of «budget planning» on the macroeconomic level, as a fundamental position of public finance.

Analysis of recent research and publications. The international legal basis for implementation of the concept of sustainable development is UNGA Resolution № A/RES/70/1 «Transforming our World: the 2030 Agenda for Sustainable Development» on 25 September 2015 [1].

The fundamental science-based role in the history of the concept of sustainable development was played by the Report of The Club of Rome presented to the world in 1972 «The Limits to Growth» [2].

Research in the field of financial science of the budget and budget planning involved a number of Ukrainian scientists: Andrushchenko V. L. [4], Demianishin V. G. [5], Lunina I. O. [6], Lyutiy I. O. [7], Ogon Ts. Gr. [8], Oparin V. M. [3; 4], Pavlyuk K. V. [3; 9], Savchuk N. V. [3; 10], Fedosov V. M. [3; 4], Yuriy S. I. [3] and others.

Main results of the research. The humankind is living in a time of the challenges, the precedents of which we have never seen. Such challenges are, primarily, the following: (1) environmental and climatic; (2) food supply; (3) excessive rate of global natural resources extraction; (4) the problems of poverty and famine existing in the world; (5) the discrepancy between the proportion of population of the planet and the level of food supply possible with the use of modern production technology. The evolution capable of overcoming these challenges is an important global challenge. Some of these challenges have become recognizable only recently. Giving a chance for the humankind to survive means to overcome challenges and it should be the subject to long-term planning.

One of the fundamental tools for long-term development planning is the state budget. The fact of controversial views and opinions of various groups of the population on budget planning of the state is logical. In its turn, this fact has both: positive and negative effects. Positive effect lies in the fact that controversial aspects are known as the engine of progress: it stimulates improvements in budget planning of the state according to the specific time challenges. And negative aspects may lead to the situation when contradictions can destabilize and gradually destroy the society from the inside: the people should be unanimous in taking important for the state strategic issues. Public interests of various social strata should be balanced. That is why «*budget planning*» should be seen as a way of balancing public interests.

Revising historical events, we can state that in the 1970s only the contribution of international scientific community assisted the materialization of the concept of «sustainable development». Today, this concept corresponds to some extent to the challenges facing the mankind. It plays an important role in balancing the public interests and overcoming modern global challenges. Overcoming global challenges is its main task. Since then, the world has witnessed a significant number of works devoted to the concept of sustainable development. But, nevertheless, the report of the Club of Rome «The Limits to Growth» (1972) [2] is one of the most popular research of this concept during the whole period of its development. As we know, the concept of sustainable development has three fundamental dimensions: *firstly*, economic prosperity; *secondly*, social justice; *thirdly*, environmental protection. And an integral part of sustainable development is cultural diversity of the world. The balance of these three fundamental dimensions is of some significant value, and also of a significant positioning: it is cultural diversity. One of the resultative dominants required for the implementation of the global concept of sustainable development is *the change of mentality of the whole population in the context of postulates of this concept for the comprehensive environmental conservation of the planet and its transfer to future generations*.

But in order to practically implement the global concept of sustainable development it is necessary to include its positions in the long-term strategy of global planning, consisting of «*international level*» → «*national level*» → «*local level*» (from general to specific). So, the decisions taken by the UNO are in line with international (global) level and, ideally, should be implemented worldwide.

The 70th General Assembly of the United Nations (UNGA), conducted in September 2015, was dedicated to the global concept of sustainable development, and it marked the importance

and role of this concept worldwide. It made itself evident in the adoption of the UNGA Resolution № A/RES/70/1 «Transforming our World: the 2030 Agenda for Sustainable Development» on 25 September 2015, which consolidated 17 Goals for their implementation under the name of The Millennium Development Goals and the Resolution presented it to the world [1]. That is, we can assume that some long-term fundamental solutions are already internationally taken.

It is necessary to understand a legal value of the decisions taken internationally. According to the official records of the United Nations, Resolutions of the General Assembly have no binding legal force, but are rather advisory: «While the decisions of the Assembly have no legally binding force for governments, they carry the weight of world opinion and the moral authority of the world community» [11, P. 7]. Therefore, the Resolutions of the UNGA can direct and recommend, but they are not legally binding.

It should be noted that the UNO is working and moving towards the improvement of sustainable development and Goals for its implementation. This is evidenced by a number of UN reports, one of them is «The Millennium Development Goals Report» [13], published in July 2015, which presented 8 Millennium Development Goals. And in September 2015 the Resolution of UNGA approved 17 Millennium Development Goals [1].

To understand the scope of the work performed, and the tasks, which still need its accomplishment let us consider the implementation of the global concept of sustainable development internationally, nationally and locally. At international (universe) level UNGA Resolution № A/RES/70/1 «Transforming our World: the 2030 Agenda for Sustainable Development» on 25 September 2015 [1] it was decided to implement the concept of sustainable development. But then it must be put into practice at national and local levels. To implement the concept of sustainable development at national level countries need to plan their medium and / or long-term development and accordingly their state budgets in the context of economic, social and environmental dimensions of this concept. The community, using budget planning for their regions, should contribute to the implementation of the dimensions of global concept of sustainable development at local levels.

Consider The Millennium Development Goals, which, in our opinion, are most relevant to economic dimensions of the concept of sustainable development (table 1). It should be noted that some Goals are covered by two or all three dimensions (economic, social and environmental) of the concept of sustainable development.

The adoption of the Millennium Development Goals by the UNGA Resolution is an important, but only the first step towards the implementation of the concept of sustainable development in the whole world. The above-mentioned decision of the UNGA is the initial phase in the implementation of sustainable development concept and its dimensions in the world planning. The next step on the way towards realization of the Goals is their implementation at national level, i.e in development plans of all countries. Therefore, one can assume that such an important position of public finance as «budget planning» can perform one of the fundamental tools in the implementation of economic, social and environmental dimensions of the global concept of sustainable development at national level.

But first, let us characterize the economic dimension of the concept of sustainable development in order to understand it clearly. To characterize the economic dimension of sustainable development concept we consider it is necessary to review definitions «sustainable economic development» and «sustainable financial development» and try to explain them. Let us place some definitions of sustainable development concept in sequence from general to specific: «sustainable development» → «sustainable economic development» → «sustainable financial develop-

ment»; thus, sustainable financial development concept is a part of sustainable economic development, and in its turn it is a part of sustainable development. Sustainable economic development, in our opinion, to some extent corresponds to the Millennium Development Goals submitted in table 1.

Table 1.
The Millennium Development Goals Adopted by the UNGA Based on the Economic Dimension of the Concept of Sustainable Development

Number and name of Goals	Dimensions of the concept of sustainable development (economic, social and environmental)
4. «Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all»	Economic and social
8. «Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all»	Economic and social
9. «Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation»	Economic
11. «Make cities and human settlements inclusive, safe, resilient and sustainable»	Economic, social and environmental
12. «Ensure sustainable consumption and production patterns»	Economic
16. «Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels»	Economic and social
17. «Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development»	Economic, social and environmental

Note: compiled by the author based source [1].

In order to explain the role of definitions «sustainable economic development» and «sustainable financial development», in the global concept of sustainable development, let us interpret them. «*Sustainable economic development*» is one of the dimensions of the global concept of sustainable development directed at economic prosperity of the state and its population, and the focus is obvious at all levels of the economic system of the country; sustainable economic development is one of the dimensions and a part of sustainable development.

It should be noted that «*sustainable financial development*» is a specific direction of sustainable development. «Sustainable financial development» is a direction in the global concept of sustainable development, a part of dimension of sustainable economic development, covering all levels of public finance, corporate finance and household finance and the population as a whole; in its turn, the attention is focus on all levels and sectors of the financial system of the country; «sustainable financial development» is a part of «sustainable economic development» and a direction of the global concept of «sustainable development». Let us consider that «sustainable economic development» and «sustainable financial development» have real scientific and practical perspectives for further research.

A fundamental role in the implementation of sustainable development, sustainable economic development and sustainable financial development is played by budget planning of the state. Budget planning acts as effective and resultative tool in the implementation of long-term governmental policy in all areas of social life. This tool regulates the development of sectors of national economy, plans and implements macroeconomic and macro-financial stabilization of public finance and carries out economic growth of all countries.

Budget priorities are of great value for the development of national economy and finance. The global concept of sustainable development balances public interests of the population through its economic, social and environmental dimensions as priority vectors of development. Ideally, the dimensions of global concept of sustainable development should be strategic budget priorities of all countries. The fundamental task «of the concept of «sustainable development» is supply of future generations with the national wealth in the same amount (certainly not less), received from past generation» [14, P. 46]. For worldwide implementation of the concept of sustainable development, its dimensions to some extent should become real priorities of the long-term planning of the development of the state.

The revenue side of the budget of all countries of the world is formed and filled including the national wealth of this country. Using some part of the national wealth, which is renewable for the formation of budget revenues, we take the decision, justifying itself in the future. But if to use the part of the national wealth, which is not renewable, it is not a far-sighted state strategy, which directly contradicts the postulates of the global concept of sustainable development.

In most countries of the world taxes are the basis for filling budget revenues at both: national and local levels. This tendency, which historically formed, is rather characteristic for modern financial science. Taxation has a number of directions, one of which is ecological taxation. Of course, ecological taxation overwhelmingly cannot form the basis for filling budget revenues of the state, but it can motivate and stimulate the society to protect the environment. It should be noted that the main tasks, which are put before environmental taxation are, first of all, connected with environmental protection. Therefore, let us believe that it is necessary to improve environmental taxation as one of the effective and resultative tools of environmental protection for the development of the state and implementation of the environmental dimension of the concept of sustainable development.

In modern financial science we can observe a recent direction, if to compare it with the known ones, and it is already fully valid, it is a direction of «*environmental finance*». «*Environmental taxation*» has its own place and role in this direction. It can be assumed that in environmental finance the model of interrelationship and mutual importance is as follows, placing it from general to specific: «*finance*» → «*environmental finance*» → «*environmental taxation*»; that is, «*environmental finance*» is a part of «*finance*», and in its turn «*environmental taxation*» is a specific direction as in «*finance*» in general and «*environmental finance*» in particular. In our opinion, «*environmental finance*» and «*environmental taxation*» has a direct relationship with the environmental dimension of the concept of sustainable development. Environmental taxation can act as one of the tools for practical implementation of the environmental dimension of the concept of sustainable development in the state.

Taking into consideration the UNGA Resolution № A/RES/70/1 «Transforming our World: the 2030 Agenda for Sustainable Development» on 25 September 2015 [1] the expenditure side of the budget of every state should be used in the context of provision of financing economic, social and environmental dimensions of the global concept of sustainable development. An important task of expenditure side of budget is a balanced use of the funds for financing and implementation of these dimensions. So, economic, social and environmental dimensions should be built-in in the functional classification of expenditure side of the budget of every state. This

will improve effectiveness of the usage of funds in the context of dimensions of concept of sustainable development in budget planning. The built-in dimensions of the functional classification of expenditure side of the budget allow implementing a sustainable development at a higher level.

Functional classification of expenditure side of the budget is sufficiently specific systematization of the expenditure side of state budget for pre-approved legal and regulatory functions. The distribution of funds of the expenditure side of the budget is of greater attention if to compare with other functions. Most funds allocated for implementation of each function in the expenditure side of the budget characterize the role and place of this function in budget planning of the state. It is possible to assume that more financed functions of the expenditure side of budget can be budget priorities of the state. Integration of sustainable economic development and sustainable financial development in the functional classification of expenditure side of the budget practically can increase implementation of the economic dimension of sustainable development at both: national and local levels by allocated funds.

Budget planning can be one of the tools in the implementation of the global concept of sustainable development at the following two levels of global planning: «national» and «local». Therefore, the implementation of the above-mentioned Resolution of the General Assembly of the UNO at all levels is the basis for overcoming all global challenges and construction of a successful future of the mankind.

Conclusions. Thus, the world is facing challenges, which put into question its further development. The concept of sustainable development and, accordingly, of its economic, social and environmental dimensions came into existence as a way of overcoming these global challenges and it happened with the assistance of the international scientific community. The Resolution of the General Assembly of the United Nations in September 2015 approved the Millennium Development Goals directed at the implementation of the conceptual dimensions. The introduction of these Goals in long-term planning of the development of all countries should be the next step. The concepts of «sustainable economic development» and «sustainable financial development» of the state should be paid a lot of attention as they are of great significance to the practical implementation of economic dimensions. In its turn, the budget and budget planning that really affect all vectors of the development of society are of a fundamental role for «sustainable economic development» and «sustainable financial development». Budget and budget planning of the state have a significant influence on the balance of public interests. The implementation of the global concept of sustainable development enables society to balance its interests and overcome global challenges of modern age.

Budget planning of the state can act as one of the tools for implementation of global concept of sustainable development at the following two levels of world planning: «national level» and «local level». That is, the implementation of the above-mentioned Resolution of the General Assembly of the United Nations at all levels of world planning is the foundation for overcoming global challenges and building a successful future of mankind.

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ТЕОРЕТИЧНІ ЗАСАДИ БЮДЖЕТНОГО ПЛАНУВАННЯ В КОНТЕКСТІ ВИМІРІВ СВІТОВОЇ КОНЦЕПЦІЇ СТАЛОГО РОЗВИТКУ

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Анотація. Бюджетне планування кожної держави має індивідуальний характер. Важливим є ефективність та результативність його здійснення. Сьогодні, світ переживає ряд достатньо складних викликів, для подолання яких на міжнародному рівні Генеральною Асамблеєю Організації Об'єднаних Націй (ГА ООН) було прийнято рішення реалізо-

увати концепцію сталого розвитку та відповідно її економічний, соціальний та екологічний виміри. У вересні 2015 року ГА ООН Резолюцією затвердила 17 Цілей для реалізації концепції сталого розвитку до 2030 року, які в документі позиціонуються Цілями розвитку тисячоліття. Одним з наступних кроків має бути їх імплементація на національному рівні планування розвитку країн. Для реалізації цієї світової концепції та її економічного виміру важливе значення мають наукові дослідження «сталого економічного розвитку» та «сталого фінансового розвитку». У свою чергу, одним із способів ефективної імплементації цих Цілей є їх введення у бюджетне планування кожної держави. Одним з пріоритетів представленого дослідження є фокусування уваги на бюджетному плануванні як одному з реальних інструментів реалізації концепції сталого розвитку та її ідей на національному та місцевому рівнях. Бюджетне планування кожної країни має будуватися на засадах світової концепції сталого розвитку, враховуючи особливості національної економіки.

Ключові слова: бюджет, бюджетне планування, сталий розвиток, концепція сталого розвитку, виміри сталого розвитку, сталий економічний розвиток, сталий фінансовий розвиток, Цілі розвитку тисячоліття.

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ТЕОРЕТИЧЕСКИЕ ОСНОВЫ БЮДЖЕТНОГО ПЛАНИРОВАНИЯ В КОНТЕКСТЕ ИЗМЕРЕНИЙ МИРОВОЙ КОНЦЕПЦИИ УСТОЙЧИВОГО РАЗВИТИЯ

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Аннотация. *Бюджетное планирование каждого государства имеет индивидуальный характер. Важным есть эффективность и результативность его осуществления. Сегодня, мир переживает ряд достаточно сложных вызовов, для преодоления которых на международном уровне Генеральной Ассамблеей Организации Объединенных Наций (ГА ООН) было принято решение реализовывать концепцию устойчивого развития и соответственно ее экономический, социальный и экологический измерения. В сентябре 2015 года ГА ООН Резолюцией утвердила 17 Целей для реализации концепции устойчивого развития до 2030 года, которые в документе позиционируются Целями развития тысячелетия. Одним из следующих шагов должна быть их имплементация на национальном уровне планирования развития стран. Для реализации этой мировой концепции и ее экономического измерения важное значение имеют научные исследования «устойчивого экономического развития» и «устойчивого финансового развития». В свою очередь, одним из способов эффективной имплементации этих Целей является их введение в бюджетное планирование каждого государства. Одним из приоритетов представленного исследования есть фокусирование внимания на бюджетном планировании как одному из реальных инструментов реализации концепции устойчивого развития и ее идей на национальном и местном уровнях. Бюджетное планирование каждой страны должно строиться на основах мировой концепции устойчивого развития, учитывая особенности национальной экономики.*

Ключевые слова: *бюджет, бюджетное планирование, устойчивое развитие, концепция устойчивого развития, измерения устойчивого развития, устойчивое экономическое развитие, устойчивое финансовое развитие, Цели развития тысячелетия.*