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Genesis of the State Fiscal Policy in Ukraine

This article analyzes some features of formation of fiscal policy in Ukraine in different historical periods. It was determined that the first hints of the state fiscal policy appeared on the territory of Ukraine for the ancient Kievan Rus' and that the policy of public revenues was more active compared with the policy of public spending. Revenue amounted treasury gifts, bows, rents and tribute that were unstable and disordered character. It is emphasized that feature of contemporary policies of government revenue was that the size of the tribute was not the same for everyone – there were tax benefits where users were princely servants and clergy who were exempted from the payment of tribute. The first document, which reflected some aspects of state fiscal policy at the time, was «Ruska Pravda».

The attention to the fact that public spending as an economic and legal category, were in the Middle Ages. The first mention of government expenditures occurs in the annals of XI–XIII. The first document, which comprehensively reflected information about public revenues and expenditures, was a budget that appeared in the late eighteenth century. The feature of which was that it was a

report on actually collected revenues and made expenditures. However, the complexity of social life led to failure of only one statement of revenue funds to the state treasury and expenditure, which led to the transformation of the budget from document-report to document-forecast, which stated earlier planned volume of revenues and expenditures.

It is outlined a new phase of development in the fields of fiscal policy, when the structure, types and forms of public spending significantly were changed – the beginning of the twentieth century. In particular, the cost of local government and management have lost their independence and were considered as a part of public spending. Further development of the fiscal policy of Ukraine was held in the conditions of Ukraine's independence in 1991, during which the administrative divisions of the country, the level of socio-economic development and general features that should be carried by the state were changed. A number of factors led to the need to change the objective requirements related the budget expenditure. It is emphasized that the current fiscal policy determines the main directions of the state financial resources, financing methods and the main source of replenishment. Depending on the specific historical conditions in some countries, such a policy has its own characteristics.

Keywords: fiscal policy, Kіevan Rus, budget, government, economy.