

**PROGRAMME BUDGETING
AND EFFICIENCY OF FINANCIAL CONTROL**

**Prof. Dr of Ec. Sc. Kalyu Donev,
Chief Assist. Prof. Dr Ruslana Dimitrova**

Abstract

Programme budgeting is an effective instrument for contemporary management in the public sector. In that respect, in this study there are considered the essential characterization, the principles and tools of programme budgeting. There are analysed the models used and the issues connected with those. Against the background of the "good practices" in programme budgeting of countries such as the USA, New Zealand, France and the Netherlands, there is analysed its application in Bulgaria. The practical and applied issues focus on information support, the evaluation, monitoring and efficiency of financial control for monitoring program execution and the achieved results.