

Features of the Functioning of Budget Managers as the Main Actors of the Public Sector

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Abstract. The relevance of the research topic is that the effectiveness of the public sector of Ukraine depends on the successful activities of its subjects. In the conditions of reforming the sphere of state property management is actively developing, privatisation processes are taking place, the volume of property lease is increasing, active work is being done with ownerless property and property of deceased heritage. The problem of effective management and use of property assigned to the relevant administrator of budget funds or identified as a result of inventory is brought to the fore. Institutions do not have a developed mechanism for such operations, answers to such questions are not found in the regulatory framework and there is a lack of knowledge about the use of management tools for such property. It is important to study the activities of managers of state and local budgets as the main actors in the public sector. The methodological basis of the study is a systematic approach, and the use of methods of synthesis and analysis to determine the structure and dynamics of revenues of budget managers in Ukraine. The article identifies the main actors of the public sector, outlines the structure of the public sector, substantiates the influence of budget managers on the development of the public sector. The analysis of the structure and dynamics of own and other incomes of budget managers is carried out, the recommendations on their increase are generalised. The necessity of increase of efficiency of management of property of the state and municipal property and increase of volumes of receipts and sources of financing of managers of budgetary funds is proved. The practical value of the article is to develop the main directions and measures of the programme to improve the management of state (municipal) property for budget managers, the use of which will effectively manage the property of the institution, increase existing and additional revenues, and positively affect the state and quality of maintenance of state and communal property

Keywords: state budget, local budget, budget revenues, communal property, executive bodies, intergovernmental transfers

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Introduction

The development and management of Ukraine's public sector depends on the success of its main players. The structure of public sector actors includes authorities at various levels, subordinate institutions and state and non-state institutional units. The main participants in the process of managing budget resources are the authorities – managers of budget funds, who are constantly working to replenish state and local budgets in order to use them effectively. Today the nature of state property management is changing, privatisation processes are taking place, the process of transferring state and municipal property for lease on a competitive basis, alienation of property, work with ownerless property and property of deceased heritage is developing, therefore, it is important to increase the efficiency of the use of property assigned to the appropriate administrator of budget funds or identified as a result of inventory. At present, there is no clear mechanism for such operations, there is a limited regulatory framework and lack of knowledge on the use of tools to manage such property. Therefore, there is a need to research and develop new approaches and methods to improve the management of state and municipal property.

International experience shows that an important way to ensure the strategic development of the main managers of budget funds and increase the efficiency of their activities is the maximum interaction of central government and local government, leading to maximum effects in their property management and infrastructure development [1]. The international community has identified strategic guidelines for improving the activities of budget managers in the direction of improving the management of state and municipal property [2]. Analysing the works of Ukrainian scientists, it is worth mentioning S.M. Serohina, I.A. Chykarenko [3], N.V. Smentyna [4], which conducted research on effective management of communal property on the basis of the implementation of valuation activities and identified criteria for assessing the effectiveness of their use.

Other scientists: E. Borodin, I. Chykarenko [5] substantiated ways to increase the efficiency of use of state and communal property by expanding forms of control and strengthening personalised responsibility. Also N. Borisocheva [6] identified problems regarding the inconsistency of the system of legal regulation in the management of state and communal property and the powers of their activities.

Recommended by T. Ovcharenko et al. [7] models and approaches of effective financial management are integrated with the objectives of the Public Financial Management System Reform Strategy. Modern approaches to the study of problems related to the development of management of state and municipal property are covered in the works of L.A. Pidopryhora [8], A.Yu. Shturba [9] and O.Yu. Obolenskyi et al. [10]. However, measures to increase the efficiency of budget managers, search for alternative sources of replenishment of state and local budgets through effective management of state and municipal property are insufficiently covered.

The purpose of the study is to generalise the areas of improvement of budget managers and develop a mechanism for effective management of state and municipal property.

General Characteristics of the Structure of the Public Sector of the Economy

In the scientific environment, the concept of "public sector" is used to structure the economy considering sectoral, organisational, economic and financial characteristics. The public sector includes enterprises that are state-owned and under the control of public authorities; or the private sector, which is not subordinate to the state but is a user of public funds. Investigating the specific features of economic activity in market conditions distinguish between public sector, non-productive and financial. In particular, optimising and increasing the share of the public sector is the basis for the country's financial stability. The development of institutional sectors of the public sector, which are included in the relevant levels of government, is important in ensuring the effectiveness of public finance management at the national and subnational levels and provides an opportunity to analyse the financial performance of public authorities and local governments.

Examining the structure of the public sector, it is important to mention the classification of sectors of the economy of Ukraine, which is given in the Classification of Institutional Sectors of the Economy of Ukraine, approved by the State Statistics Service of Ukraine from 12/03/2014 No. 378 [11] (hereinafter – Classification). According to this Classification, the country's economy generally includes a set of institutional units that are resident and grouped into five institutional sectors according to their functions, activities and goals, while each institutional unit belongs to one of the following sectors:

1. Non-financial corporations sector – this sector includes institutional units that are mainly engaged in the production of goods and can provide non-financial services.
2. Financial corporations sector – this sector includes institutional units that provide financial services and financial intermediation services.
3. General government sector – this sector includes institutional units, the specific features of which are the performance of political functions, economic regulation and redistribution of income and revenues, while they provide services on a non-market basis.
4. Household sector – this sector includes institutional units, in particular natural persons-entrepreneurs, who can produce goods or non-financial services.
5. Sector of non-profit institutions serving households – this sector includes units that provide non-market services to society as a whole or individually to households whose resources are formed through voluntary contributions [11].

The structure of the public sector consists of the general government sector, public non-financial and financial corporations (Fig. 1).

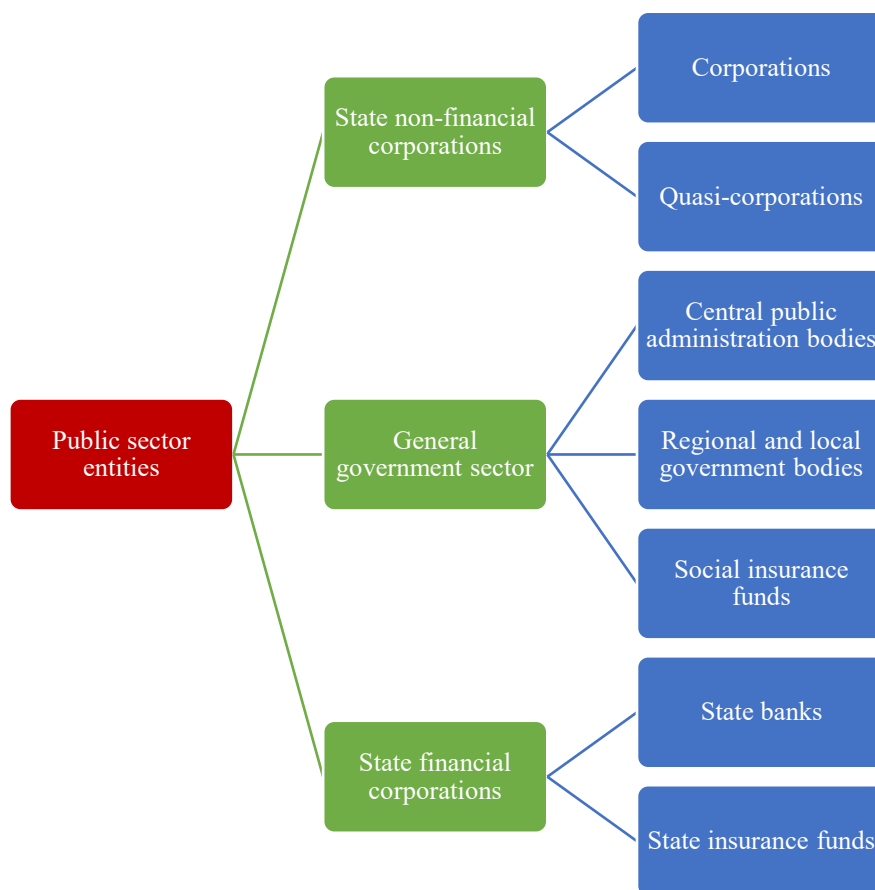


Figure 1. Structure of public sector entities in accordance with the Classification of Sectors of the Economy of Ukraine
Source: developed by the author based on the source [13]

Thus, the general government sector as the main component of the public sector includes:

- central authorities;
- regional and local authorities;
- social insurance funds.

The subsector of central authorities of Ukraine includes such institutions as: ministries, public services, agencies, inspections, state committees, territorial bodies.

The subsector of regional and local authorities includes: institutional units that belong to local governments.

Social insurance funds consist of institutional units and include social security funds that operate at all levels of government.

Thus, the development of the public sector depends on the successful operation of central, regional and local authorities, which are the managers of state and local budgets. Such bodies interact with each other, in particular, the functions of central authorities are performed by public authorities and local governments, because these functions:

- 1) may be delegated by the state to local governments;
- 2) the functions of the executive power in their content are objectively inherent in local self-government as a form of realisation of public power in general, the components of which are recognised as both state government and local self-government. At the same time, functions can be delegated to local self-government bodies and state executive bodies.

In the conditions of decentralisation, local self-government bodies are endowed with their own powers, opportunities to independently manage their activities and bear direct responsibility in accordance with Law of Ukraine “On Local Self-Government in Ukraine” [12]. At the same time, local self-government bodies are provided with certain powers, in the implementation of which they are subordinate to the executive authorities. In general, the most important issues related to local self-government: “territorial communities of villages, settlements, cities directly or through the local self-government bodies formed by them manage communally owned property; approve programmes of socio-economic and cultural development and control their implementation; approve the budgets of the relevant administrative-territorial units and control their implementation; establish local taxes and fees in accordance with the law; ensure the holding of local referendums and the implementation of their results; form, reorganise and liquidate utility companies, organisations and institutions, and exercise control over their activities; decide other issues of local importance, referred by law to their competence” [12].

Thus, proper management of executive bodies will contribute to the implementation of the basic principle of functioning of the state mechanism as an appropriate combination of centralisation and decentralisation in the management of society and the state.

Regulatory and Legal Support for the Activities of Budget Managers

Based on the above, we conclude that the successful operation of executive bodies and local governments significantly affects the development and efficiency of management of central, regional and local public sector bodies. These bodies of the general government sector in accordance with the Budget Code of Ukraine (hereinafter – BCU) are managers of budget funds at different levels of government [13]. The Budget Code of Ukraine stipulates that budget managers are divided according to the amount of rights granted into: chief budget managers and lower-level budget managers. According to the terms of the BCU, the budget system of Ukraine consists of:

- 1) state budget;

2) local budgets:

- *the budget of the Autonomous Republic of Crimea;*
- *regional budgets;*
- *district budgets;*
- *local government budgets* [13].

Therefore, in Ukraine, the managers of budget funds of the state and local budgets operate. In particular, according to the Report on the Results of the State Treasury Service of Ukraine (hereinafter – STSU) for 2020 (hereinafter – the Report), it is determined that the number of managers of budget funds included in the network at the end of 2020 was 11,094 state budget institutions and 24,775 institutions local budget. However, compared to 2019, the number of institutions has decreased [14]. The grouped data are given in Table 1.

Table 1. The number of managers of budget funds of the state and local budgets as of 12/31/2020

Years	2019	2020	Change
National budget	13 443	11 094	-2349
Local budget	23 300	24 775	1475

Source: developed by the author based on the source [13]

Apparently, the number of state budget managers decreased by 2,349 institutions, mostly due to the reform and reorganization of institutions. There is an increase in managers of local budget funds, the number of which increased by 1475 institutions, which indicates the development of territorial communities.

Chief administrators receive budget allocations by approving them in the Law on the State Budget of Ukraine or by a decision on the local budget; may decide to delegate their powers to lower-level budget managers to maximise the implementation of the relevant budget programme, through the distribution of budget allocations (revenues). Each year in the State Budget of Ukraine (or by decision on the local budget) the main administrators receive the revenues planned in the budget, but in fact the amount may be different, depending on their effective use. Estimates of lower level budget managers are approved by the main budget managers. The estimate consists of two parts:

- *general fund*, including revenues and expenditures of the general fund, their distribution is carried out according to its economic classification of budget expenditures in order to perform its main functions depending on the specifics of the industry;

- *special fund*, includes revenues and expenditures of the special fund, their distribution is carried out according to the economic classification of budget expenditures for expenditures, considering the priority areas of the institution.

The procedure for compiling, reviewing, approving and basic requirements for the implementation of estimates of budgetary institutions was approved by the Resolution of the Cabinet of Ministers of February 28, 2002 No. 228 [15].

Estimates of the main managers of the State Budget are approved by the Order of the Ministry of Finance of Ukraine [16]. According to the Classification of Budget Revenues, revenues include:

- tax revenues;
- non-tax revenues;
- own revenues of budgetary institutions;
- income from capital transactions;
- trust funds;
- official transfers [16].

According to the STSU Report for 2020, state budget revenues (general and special funds together) amounted to 1,076.0 billion UAH (100.8% of annual targets) [14]. Compared to 2019, revenues were 77.7 billion UAH or 7.8% higher (Fig. 2).

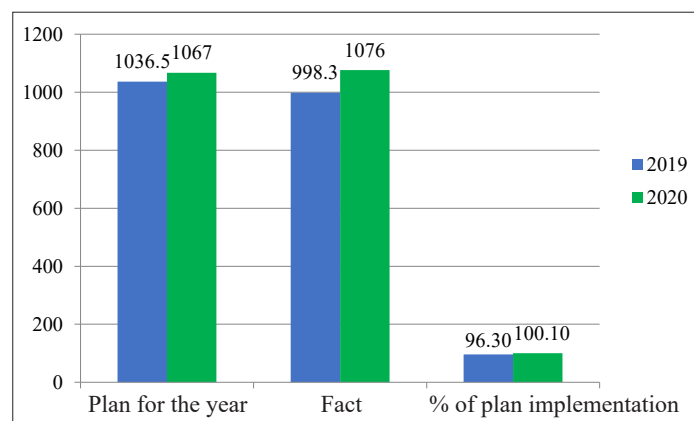


Figure 2. Dynamics of state budget revenues for 2019-2020

Source: developed by the author based on the source [13]

Thus, the general fund of the state budget amounted to 877.6 billion UAH (102.1% of the annual targets), comparison of these indicators with 2019 showed that revenues were reduced by 2.2 billion UAH (0.3%). The special fund of the state budget (including the amount of own revenues) amounted to 198.4 billion UAH (95.3% of annual targets),

comparing these indicators with 2019, it is seen that revenues amounted to 79.9 billion UAH (67.4%). Regarding the local budget, in particular in 2020, revenues without intergovernmental transfers decreased by 11.1 billion UAH, the main change occurred in intergovernmental transfers, which decreased by 100.1 billion UAH, as shown in Figure 3.

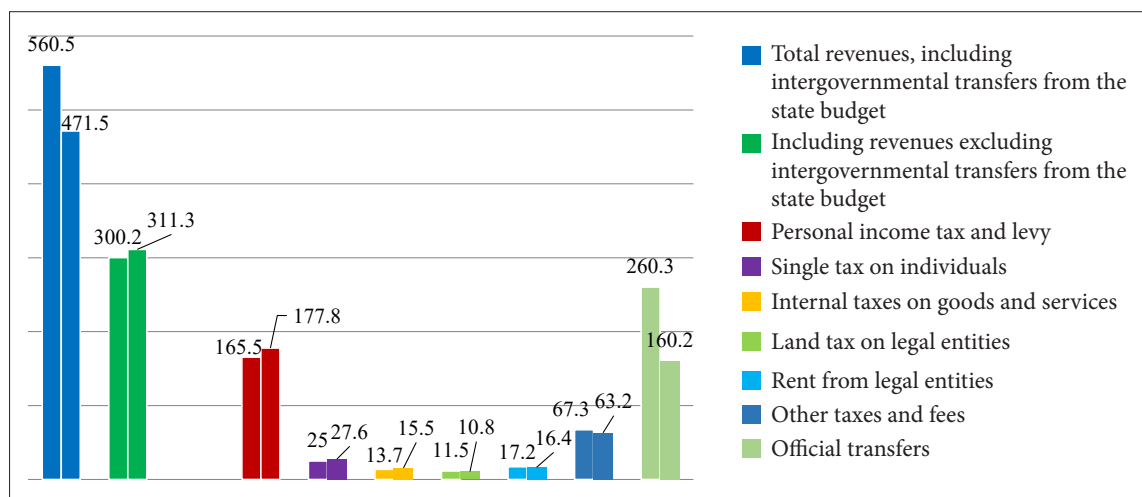


Figure 3. Dynamics of local budget revenues in 2020, compared to 2019

Source: developed by the author based on the source [13]

At the same time, revenues increased mainly due to: income tax and levies of individuals – by 12.3 billion UAH; single tax on individuals – by 2.6 billion UAH; domestic taxes on goods and services – by 1.8 billion UAH.

The Main Types of Revenues of Budget Managers

Managers of budget funds can significantly influence the replenishment of budgets, primarily by increasing revenues

from the special fund, and seek alternative management solutions to increase own revenues, other own revenues related to capital transactions or other revenues from grants, charitable contributions, etc. According to the Classification of Budget Revenues, approved by the Order of the Ministry of Finance dated 01/14/2011 No. 11, managers of budget funds can influence the increase of such basic types of revenues, which are listed in the Table 2.

Table 2. The main types of income of the special fund of budget managers

Code	Name	Types of income
25000000	Own revenues of budgetary institutions	Includes receipts received in the prescribed manner as payment for services, work and purpose, attracting grants, gifts and charitable contributions, as well as income from the sale of property in the prescribed manner
30000000	Income from capital transactions	Funds from the sale of property received by the state or territorial community by inheritance or gift, ownerless property, etc.
40000000	Official transfers	Receiving transfers from government agencies, the European Union, foreign governments, international organisations, etc.

Source: developed by the author based on the source [13]

One of the promising areas of public sector development is the filling of state and local budgets by increasing the own and other revenues of budget managers. To determine strategic guidelines, we will analyse the amount of own and other revenues of managers of budget funds of the state budget, considering the targets for 2022 in accordance with the Draft Law “On State Budget of Ukraine for 2022” [17]. Table 3 presents the analysis of incomes by managers of budgetary funds of the state budget of 2019-2022 is resulted.

Analysing these tables shows that during 2020-2021 the volume of revenues (excluding intergovernmental transfers) increased by 12.26% in 2021, in 2022 it is planned to increase them by 10.4%. In 2021, own revenues increased by 5.81%, in particular, revenues from fees for services provided by budget managers increased by 16.48%, but the largest changes are observed in the group of other sources of own revenues, which increased by 156.7%.

Table 3. Analysis of revenues of managers of budget funds of the state budget 2020-2022 (thousand UAH)

Code	Name according to the classification of budget revenues	2020		2021		2022		Structural deviation, %		
		app. VRU for the reporting year, considering changes from 11/14/2019 No. 294-IX	Specific weight, %	app. VRU for the reporting year, taking into account changes from 12/15/2020 No. 1082-IX	Specific weight, %	Project of app. VRU for the reporting year, subject to changes	Specific weight, %	2021/2020	2022/2021	2022/2020
25000000	Own revenues of budgetary institutions	37372516.8	3.69	38540721.7	3.39	42641125	3.39	3.13	10.64	14.10
25010000	<i>Proceeds from payment for services provided by budgetary institutions in accordance with the law</i>	36177582.7	3.57	38281301.9	3.37	42140700.5	3.35	5.81	10.08	16.48
25020000	<i>Other sources of own revenues of budgetary institutions</i>	194934	0.02	259419.8	0.02	500424.5	0.04	33.08	92.90	156.71
31000000	Proceeds from the sale of fixed capital	49198	0.00	51720.9	0.00	31318.3	0.00	5.13	-39.45	-36.34
40000000	Official transfers	10519585.4	1.03	12352561.6	1.08	11963891	0.94	17.42	-3.15	13.73
42000000	<i>From the European Union, foreign governments, international organisations, donor institutions</i>	1756136.5	0.17	1966331.3	0.17	1171056.7	0.09	11.97	-40.44	-33.32
41000000	<i>From public administration bodies</i>	8763448.9	0.86	10386230.3	0.90	10792834.3	0.85	18.52	3.91	23.16
	Total income	1022051935	100.00	1147876117	100.00	1267393399	100.00	12.31	10.41	24.00
	Total revenues (excluding intergovernmental transfers)	1013288486	100.00	1137489887	100.00	1256600565	100.00	12.26	10.47	24.01

Source: developed by the author based on sources [17-19]

Thus, it is worth noting that according to the BCU, own revenues of budget managers are divided into the following groups:

- 1st group – revenues from fees for services provided by budgetary institutions in accordance with the law;
- 2nd – other sources of own revenues of budgetary institutions.

Each group has its own subgroups, the composition of which is shown in Figure 4. Thus, budget managers can receive their own and other revenues, but this aspect depends on the effectiveness of their management. In particular, effective management of state and communal property owned by budget managers will significantly increase their

revenues. To implement the relevant measures, special attention should be paid to identifying gaps that are inherent in the managers of budget funds, namely:

- 1) institutions do not have complete and systematic information about assets, in particular the inventory of property is carried out formally, no comparison of actual property data with accounting data and title documents, no analysis of controlled real estate for legality and correctness of legal and accounting of these objects;
- 2) limited regulations that should determine the general procedures for the management of state or municipal property;
- 3) the full range of property management tools is not used [20].

In this regard, the strategic guidelines for managers of budget funds of state and communal property are proposed to develop and implement a programme to improve the efficiency of property management (state) communal property.

Responsibility for the development of this Regulation should be borne by the body authorised to manage state and municipal property. The main purpose of such a programme is:

- rational, cost-effective, predictable and managed management of the institution's property;

- improving the quality of maintenance and improving the condition of state or communal property, providing public services of the highest quality;

- receipt of additional funds and property to the state or local budget.

Prior to the application of the Programme, institutions need to conduct a current technical inventory of state or municipal property; registration of ownership of real estate.

For the successful use of the proposed Programme, the main directions of its implementation measures are identified, which are shown in Table 4.

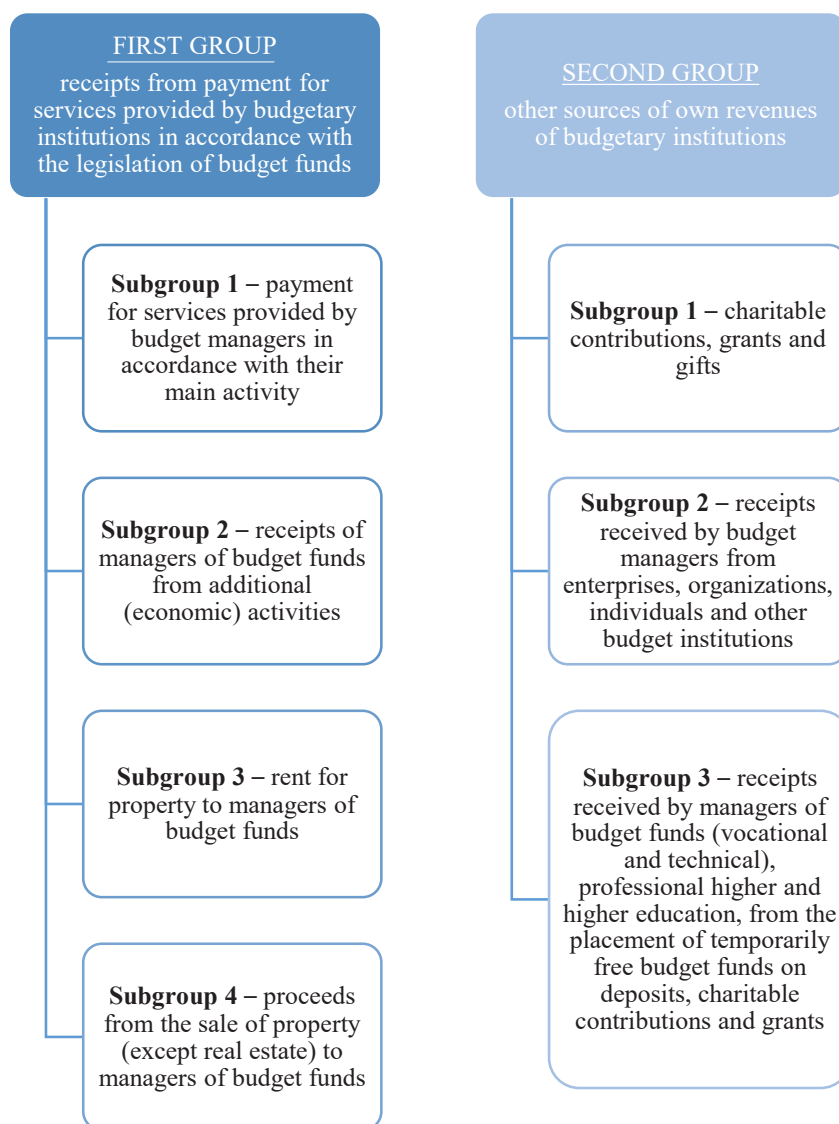


Figure 4. Types of own and other revenues of budget managers

Source: developed by the author based on the source [13]

Table 4. The main directions and measures of the Programme for improving the efficiency of state (communal) property management

Directions	Events
Technical inventory of objects	Develop Regulations on conducting a technical inventory of state and municipal property
Registration of property rights to real estate	Describe the procedure for registration of right to immovable property
Work with roads, engineering infrastructure	Develop a mechanism for working with roads, engineering infrastructure
Classification of objects by groups and development of management strategy for each group	Define criteria for classification of objects by groups and develop a strategy for effective management for each group
Leasing of real estate other than land	Describe the mechanism of registration and lease of real estate other than land
Privatisation of communal property	Describe the procedure for registration of property privatization and conditions of its use
Privatisation of housing	Describe the features of the privatization of housing and the grounds for its write-off
Write-off of property	Determine the conditions and grounds for the write-off of state or municipal property in accordance with applicable law
Transfer of property to concession	Describe the procedure for transferring property to the concession and the conditions of its further maintenance
Expropriation of property on the balance of budget managers	Describe the procedure and mechanism of alienation of property on the balance of budget managers
Re-registration of ownerless property and property of deceased heritage into state or communal property	Describe the mechanism of re-registration of ownerless property and property of deceased heritage into state or communal property

Source: developed by the author based on source [20]

These areas and measures will allow to make an objective assessment of the current state of property and further effectively manage the property on the balance sheet of the institution, while carrying out operations to re-register the property in order to obtain economic benefits in the future.

Thus, the main directions and activities of the Programme are to determine the key tasks and directions of their implementation in the form of development of appropriate documentation, the use of which will successfully conduct operations on: registration of property rights, accounting for roads, engineering infrastructure, classification of objects by groups and development of management strategy for each group, lease of real estate, privatisation of communal property, expediency of privatisation of housing stock and its write-off, transfer of property to concession, alienation of property on the balance of budget managers and re-registration of ownerless property and property of the deceased inheritance in state or communal property. The implementation of certain measures will help increase the investment attractiveness of budget managers, improve the climate for the creation and development of high-quality public services of public and municipal sectors of the economy.

Conclusions

According to the results of the study, we conclude that the

main actors of the public sector are the managers of budget funds of the state and local budgets, who are constantly working on filling the budgets. Thanks to the analysis, it was found that in recent years the revenues of the state and local budgets in terms of the general fund are declining annually, in terms of the special fund there were insignificant changes. Reasonably, the filling of state or local budgets significantly depends on the amount of revenues from the special fund, so it is important to find alternative ways to increase them. It is confirmed that effective management of state and communal property will allow budget managers to increase revenues by posting property that is not reflected on the balance sheet, renting it, privatising property, transferring property to concession, re-registration of ownerless property and deceased property in state or communal property. In this regard, it is proposed that the body authorised to manage the objects of state (communal) property, to develop a programme to improve the efficiency of management of state (communal) property for managers of budget funds. The application of such a Programme will help institutions to promptly organise the process of registration and re-registration of property in state or municipal ownership and will increase the efficiency of the use of existing property and obtain appropriate economic benefits in the future.

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Особливості функціонування розпорядників бюджетних коштів як основних суб'єктів державного сектору

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Анотація. Актуальність теми дослідження полягає в тому, що ефективність державного сектору України залежить від успішної діяльності його суб'єктів. В умовах реформування активно розвивається сфера управління державним майном, відбувається приватизаційні процеси, збільшуються обсяги передачі майна в оренду, проводиться активна робота з безхазяйним майном та майном відумерлої спадщини. Актуалізується проблема щодо ефективного управління та використання майном, закріпленого за відповідним розпорядником бюджетних коштів або виявленого в результаті інвентаризації. Установи не мають розробленого механізму здійснення таких операцій, відповідей на такі питання не знайти в нормативній базі та спостерігається недостатній рівень знань щодо використання інструментів управління таким майном. Важливим є дослідження діяльності розпорядників бюджетних коштів державного та місцевого бюджетів як основних суб'єктів державного сектору. Методичною основою дослідження є системний підхід, а також застосування методів синтезу та аналізу для визначення структури і динаміки доходів розпорядників бюджетних коштів в Україні. У статті визначено основних суб'єктів державного сектору, окреслено структуру державного сектору, обґрунтовано вплив розпорядників бюджетних коштів на розвиток державного сектору. Проведено аналіз структури та динаміки обсягів власних та інших доходів розпорядників бюджетних коштів, узагальнено рекомендації щодо їхнього збільшення. Обґрунтовано необхідність підвищення ефективності управління майном державної та комунальної власності й збільшення обсягів надходжень і джерел фінансування розпорядників бюджетних коштів. Практична цінність статті полягає у розробці основних напрямів та заходів програми з підвищення ефективності управління майном державної (комунальної) власності для розпорядників бюджетних коштів, використання якої дасть змогу ефективно здійснювати управління майном установи, збільшити обсяги наявних і додаткових надходжень, а також позитивно впливати на стан і якість утримання об'єктів державної та комунальної власності

Ключові слова: державний бюджет, місцевий бюджет, бюджетні надходження, комунальна власність, органи виконавчої влади, міжбюджетні трансферти
