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MANAGEMENT OF WAGE FUND OF CIVIL SERVANTS: INTERNATIONAL STANDARDS AND FOREIGN EXPERIENCE

Adherence to internationally recognized wage standards is a benchmark for Ukraine on the way to the implementation of the state mechanism of recognition and legalization of socio-economic values. Human rights defined by international acts, in particular, in the field of wages, provide an impetus for states to establish equal and decent working conditions, avoiding any signs of discrimination.

The influence of international wage standards on the labor law of states is characterized by both internal and external manifestations. Thus, ratified international conventions, which are unified norms, are a reliable foundation for the formation and development of the national labor law system. It is compliance with obligations under international conventions in the field of labor remuneration and subsequent ratification of international treaties that contribute to the effective implementation of labor relations. It also has a positive effect on Ukraine's international image.

In the process of organizing wages, management of the wage fund plays an important role. Like the management of any other object, this process includes such components as planning, formation, control and performance evaluation [1].

The rights of a civil servant must ensure the appropriate level of remuneration depending on the position held, the results of the official activity of social security of civil servants. In the field of public service, as one of the specific types of labor relations, the Convention of the International Labor Organization No. 117 "On the Basic Goals and Norms of Social Policy" of 1962 and the Convention of the International Labor Organization No. 95 "On Protection of Wages" of 1949 are also basic.

The wage fund has the following features [2]:

- the increase in the wage fund is proportional to the increase in the volume of product sales;
- the growth of the wage fund is directly proportional to the growth of consumer spending of the population, which leads to economic growth at the national level;
- the existence of a wage fund is of a temporary nature; the planning of the wage fund is carried out continuously, but the formation and payment of employees occur periodically;
- most part of the wage fund is payments that are equivalent to the quantity and quality of labor spent; it also includes non-equivalent payments, such as compensatory and incentive payments;
- the wage fund can be expressed not only in monetary form; the planning of the wage fund is carried out in cash, but its actual payment can be carried out with the company's products.

The structure of the wage fund is determined by the Instruction on wage statistics, which was approved by the Order of the State Committee of Statistics of Ukraine dated 13.01.2004 No. 5. According to it, the wage fund consists of funds for basic and additional wages, other incentive and compensation payments. It is possible to define the payroll fund as personnel costs. At the same time, personnel costs are not only the wage fund, but also

charges for it, which are paid to social funds, costs related to training and professional development of personnel, etc. [3].

In Convention No. 95, Art. 1 salary means any remuneration, regardless of the name and calculation method, which is paid in cash within the limits established by the agreement or national legislation. This document declares that this Convention applies to all persons to whom wages are paid or payable. Thus, wage protection guarantees apply to any form of earnings, including wages received by civil servants.

Therefore, there is a need to apply a concept that would take into account these features, in particular, the principles of social responsibility. Implementation of the principles of social responsibility by state bodies increases the economic and social efficiency of their activities [4].

In European countries, considerable attention is paid to the issue of adequate and decent remuneration, since a decent salary is not only a necessary social standard, an effective incentive for civil servants to perform their duties efficiently and properly, but also an important factor in preventing corruption in the state system bodies, reducing the risks of various corruption schemes related to income laundering, obtaining additional benefits and illegal enrichment [5].

It should be noted that in economically developed countries, the size of the salary structure of civil servants is established by legislation and is quite transparent for society. The level of payment depends on the position, seniority and rank of the employee. At the same time, the remuneration system in the public sector often differs from the remuneration system in the commercial sector [6].

The salary of a civil servant in Germany consists of the basic salary, local allowance, position allowances and other additional payments. All issues related to official salaries are regulated on a common legal basis and are valid for employees of the Federation, lands and communities. The constitutional basis for the remuneration of civil servants in Germany is the principle of "maintenance" – one of the main principles of the status of an official. The state must take care of the welfare of the employee and his family, provide assistance and protect him during the period of work. In fact, the state does not pay for the work of an employee, it pays for his function. Remuneration must be reasonable and correspond to the position held. It should provide the employee with the opportunity to fully devote himself to work, since only a financially independent employee can selflessly work for the state [7].

The classification of the structure of the wage fund, in its essence, can consist of the following components [8]:

- the base fund is calculated as the sum of the initial amounts of remuneration for the work of the corresponding staff unit according to the current system of remuneration (tariff, hourly, piecework, other and equivalent quantities and quality of labor);
- the fund of legally guaranteed additional components (surcharges and allowances fixed in current legal acts);
- the fund of motivationally guaranteed additional components (surcharges and allowances fixed in internal regulations).

The basic wage fund includes wages for standardized work; payment at unit rates for civil servants; salary in case of transfer to a lower-paid job; other types of basic remuneration prescribed by law. The fund of additional remuneration usually includes allowances and additional payments to the tariff rates, which are determined by legislation. Allowances represent other incentive and compensation payments provide for a reward at the end of the year or for the performance of a separate job, bonuses, which can be one-time or have a systematic nature. This type of payments also includes various social payments that are related to covering the employee's expenses for food, childcare, recreation, etc.

In accordance with the decree of the President of Ukraine dated March 5, 2004 No. 278/2004 "On the Concept of Adaptation of the Civil Service Institution in Ukraine to the Standards of the European Union", the salary of civil servants must be competitive on the labor market and ensure the interest of civil servants in promotion. The amount of their salary should be related to the final results of work, the quality and efficiency of management functions. However, in practice, the provisions of this decree remain unimplemented.

As a result of the conducted research, the regulatory and legal principles that determine the essence of the management of the wage fund were systematized, the methods and stages of the management of the wage fund were determined as one of the components of the state regulation of the wage organization.

It was determined that special international legislative acts are intended to establish equal rights for public administration employees, with the aim of avoiding discrimination based on professional factors and type of occupation. Also, the regulation and financial support of the labor remuneration fund in state administration bodies defined in international regulatory legal acts confirm the desire of different social groups for equality in the use of existing opportunities to improve their standard of living.

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