

## **SECTION 4. PUBLIC ADMINISTRATION IN THE AREA OF FINANCE**

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### **ADMINISTRATION OF BUDGET REVENUES**

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#### **INTRODUCTION**

Administration of budget revenues is an extremely important stage of management, the task of which is to ensure the implementation of budget revenues required by the state to perform its functions. The centralization of a significant part of the state's financial resources in the budgets of different levels makes it possible to pursue a unified financial policy, ensure the redistribution of funds in favor of priority sectors of the economy, meet the needs of the social sphere regardless of the territory of its institutions. Therefore, budget revenues play an important role in the socio-economic development of society.

On the one hand, such revenues are the result of the distribution of the value of gross domestic product between the various participants in the reproduction process, and on the other – are subject to further distribution of value concentrated in the hands of the state, because the latter is used to form budgets.

The composition of budget revenues, forms of mobilization of monetary resources to budgets depend on the system and methods of management, as well as on the tasks solved by society in a given period.

The totality of all types of budget revenues, which are formed by different methods, their interrelated application constitutes the system of budget revenues. This system is designed to solve not only fiscal but also regulatory tasks, namely: to stimulate the growth of production and increase its efficiency, to accelerate scientific and technological progress, to provide social guarantees to the population and the development of the social sphere.

There is no need to prove that economic development is largely determined by the effectiveness of the application of legal norms and instruments of governmental management in general and the exercise of executive power in the field of social production. The period of opposition of economic and administrative methods of management has exhausted itself, leaving the

theoretical ruined concepts of efficient management. Neither methods have brought the expected economic prosperity and corresponding social results.

Therefore, the search for ways to improve budget revenue management, in particular in the field of revenue administration, is a very important task today. The urgency of this issue is exacerbated by the fact that many questions are caused by legal terminology, because an important theoretical basis for knowledge and development of any science is the study of its concepts, which directly depend on various reform processes.

Today, the concepts of «administration», «budget administration», «fiscal administration» operate in parallel, applying these concepts only to tax revenues of the budget. However, without denying the important place of tax revenues of the budget, the dominant place of which is characteristic of developed countries, we should not ignore other, defined by law, revenues.

### **1. The ratio of the concepts of «governmental management», «public management», «public administration»**

Analyzing the methods, means and ways of studying one of the most complex social phenomena – law, Kerimov D.A. noted that knowledge is as infinite as the infinite world, life, being, including the existence of law. Therefore, every researcher is captivated by the burning need of constant knowledge, from which you can escape only by obeying them. And this subordination is constantly possessed by the researcher, even in cases where the work seems complete. Before the imaginary gaze of the scientist there are more and more new, the horizon as you approach it inevitably recedes. On the opposite bank, new perspectives open up, the achievement of which is nothing more than a respite on the way to the opposite movement in search of truth<sup>1</sup>.

Indeed, conducting research on the administration of budget revenues, we see that discredited economic methods and outdated administrative tools have created a kind of congestion in the development of the theory of management of social production, which needs to be overcome immediately. Obviously, the assumption about the possibility of opposing economic and administrative methods of managing the national economy became erroneous and even deadlocked. In the legal sense, it is economic methods that have given rise to a large and diverse administrative and legal tools for regulating social relations<sup>2</sup>.

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<sup>1</sup> Керимов Д.А. Методология права (предмет, функции, проблемы философии права). Москва: Аванта+, 2000. С. 5.

<sup>2</sup> Формы и методы государственного управления в современных условиях развития / Под общ. ред. С.В. Запольского. Москва: «Прометей», 2017. 394 с.

Scientific research of management problems is due to the need for both domestic and foreign policy development. Nelidov N.K. wrote that in an era when the law is the predominant form of law, the first act of state is called legislation, the second act of the same activity, which is the application of law to life itself, is execution, but it is usually called management. Although, in the broadest sense of the word, all the activities of the state in society are nothing but management.

Thus, the activity of the state principle is primarily expressed in its very essence in two forms: legislation and enforcement. The first function is decisive and therefore prevails over the second, which occupies a subordinate position in relation to it<sup>3</sup>. Characterizing the originality of legal management, we can use the statements of V.G. Afanasyev, who stressed that management is not just a conscious activity, but a special kind that is associated with decision-making, with an organization aimed at implementing decisions, with the regulation of the system in accordance with the set goal<sup>4</sup>.

The role of government is especially growing in the era of complicated social relations, scientific and technological progress, modernization of production, expansion of democracy, enrichment of the spiritual life. Bila-Tiunova L.R., Latkovskaya T.A. draw attention to the fact that political change is also a concern in many countries, as one of the main manifestations of mismanagement is widespread corruption and impunity for officials<sup>5</sup>.

In the Ukrainian scientific literature, the activities of the executive branch are characterized as the implementation of governmental management. Only governmental management ensures the functioning and development of society as a whole. The strength and limits of this influence are determined by the nature of socio-economic formation and the degree of maturity of society. Therefore, the coercive nature of governmental management in market conditions is qualitatively changing<sup>6</sup>.

The term «governmental management» was used in Soviet jurisprudence, it reflected the system of Soviet organization of power, in which there was no separation of powers. This term was significant in Soviet administrative law, as

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<sup>3</sup> Нелидов Н.К. Юридические и политические основания государственной службы. Ярославль, 1874. С. 89.

<sup>4</sup> Афанасьев В.Г. Управление как целесообразная деятельность человека. *Общественные науки*. 1978. № 2. С. 35.

<sup>5</sup> Tamara Latkovska, Lyubov Bila-Tiunova Political and economic governance: a comparative analysis of Eastern European countries and Ukraine. *Baltic Journal of Economic Studies*. Volume 5 Number 3. Riga: Publishing House «Baltija Publishing». 2019. P. 91–98.

<sup>6</sup> Юридична енциклопедія: В 6 т. / редкол. Ю.С. Шемпученко та ін. Київ: «Укр.енцикл». 1998. С. 218–219.

it symbolized the subordination of citizens to state power. But in the conditions of formation of the democratic, social, legal state the term «governmental management», ie management of the state acquires qualitatively other sense<sup>7</sup>.

Considering and analyzing governmental management, we note that in its most general form, this concept has long been defined as the executive and administrative activities of state executive bodies, which manifested itself in direct daily and operational impact on various public relations in the state. Scholars have considered governmental management as a special kind of activity, the content of which is to implement legal acts through various forms of organizing influence on social phenomena and processes<sup>8</sup>. According to V. Averyanov, governmental management should be understood as a special and independent type of state activity carried out by a separate system of special state bodies – executive bodies<sup>9</sup>. They studied governmental management as an independent type of state activity, which has an organizing, executive, by-law, special group of state bodies (officials) on the practical implementation of functions and tasks of the state in the process of daily and direct management of economic, socio-cultural and administrative political construction<sup>10</sup>.

Other researchers believed that governmental management is a practical, organizing and regulating influence of the state (through a system of its structures) on public and private life of people in order to organize, preserve or transform it, based on its power<sup>11</sup>.

Sometimes the concept of «governmental management» was interpreted as the activities of all public bodies to regulate social relations, the organization of all aspects of society<sup>12</sup>, or defined governmental management as a specific activity of the state, which manifests itself in the functioning of its bodies, continuously, systematically institutions that affect the social system in order to improve it in accordance with state interests<sup>13</sup>, or considered governmental management as an activity of

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<sup>7</sup> Правова система України: історія, стан та перспективи: у 5 т. Харків: Право, 2008. С. 254–255.

<sup>8</sup> Державне управління: теорія і практика. За заг. ред. д. ю. н., проф. В. Б. Авер'янова. Київ: Юрінком Інтер, 1998. С. 11.

<sup>9</sup> Державне управління в Україні: навчальний посібник / [за заг. ред. В. Б. Авер'янова]. Київ: Вид-во ТОВ «СОМІ», 1999. С. 6.

<sup>10</sup> Адміністративне право: підручник / Ю. П. Битяк (кер. авт. кол.), В. М. Гарашук, В. В. Богуцький та ін.; за заг. ред. Ю. П. Битяка, В. М. Гарашука, В. В. Зуй. Харків: Право, 2010. С. 8.

<sup>11</sup> Атаманчук Г. В. Теория государственного управления: курс лекций, 4-е изд., дополн. Москва: Омега-Л, 2006. С. 33.

<sup>12</sup> Административное право: учебник / под ред. Ю. М. Козлова, Л. Л. Попова. Москва: Юрист, 1999. 728 с.

<sup>13</sup> Пилипишин В. П. Щодо сутності мети та завдань державного управління в Україні. *Форум права*. 2010. № 2. С. 377–381.

the state (public authorities), aimed at creating conditions for the fullest realization of state functions, fundamental rights and freedoms of citizens, coordination of various interest groups in society and between state and society, ensuring social development resources<sup>14</sup>. Thus, the essence of governmental management as an independent type of state activity was considered as a system of elements of state power, which has an executive and administrative nature and performs the functions and tasks of the state in regulating economic, socio-cultural and administrative-political spheres.

However, with the development of democratic processes it becomes impossible not to take into account the role of local governments, which, according to the Constitution of Ukraine are separate from governmental management, but do not belong to public self-government, because, unlike other entities, including public institutions authorized to exercise public self-government on the ground. Therefore, public power in the institutional aspect is a combination of bodies of three branches of government (legislative, executive and judicial) and public self-government in the person of local governments, both representative and executive<sup>15</sup>.

Therefore, the administrative and legal regulation of the activities of executive bodies of general competence, sectoral and functional holders of power in governmental management of economic development has received a new direction. Granting business entities – enterprises, banks, investment centers, small businesses broad powers of the market type required legal certainty in the regulation of civil (horizontal) relations of economic turnover, and administrative (vertical), which connect business entities with the authority's executive power, administering economic development.

The reform of the principles of governmental management, which is taking place in Ukraine and which in recent years has become a constantly renewed process, is mentioned in the textbook<sup>16</sup>. In the context of reform, the importance and role of public management, legal regulation of public relations, strengthening the rule of law and establishing a regime of law and order, which unite and purposefully direct numerous and diverse factors and trends in public life.

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<sup>14</sup> Енциклопедія державного управління. У 8 т. Т. 8: Публічне врядування / наук.-ред. кол.: В.С. Загорський [та ін.]. Львів: ЛПІДУ, НАДУ, 2011. С. 157; Колесникова К. Співвідношення державного управління та публічного адміністрування у процесі суспільної трансформації. Публічне управління. URL: <http://www.kbuara.kharkov.ua/e-book/putp/2013-3/doc/1/06.pdf>.

<sup>15</sup> Конституція України прийнята на п'ятій сесії Верховної Ради України 28 червня 1996 р. № 254к/96-ВР. Ст. 5 ч. 1.

<sup>16</sup> Білокур Є.І., Панфілов О.Є., Хамходера О.П. Право в публічному управлінні: навчально-методичний посібник (для здобувачів вищої освіти денної форми навчання). 2019. С. 4.

So, over time, they began to use the term «public management», which is not identical to the concept of «governmental management», it is broader in scope and richer in content. And the transformation processes taking place in the Ukrainian state have led to a scientific search for new approaches to understanding the essence of governmental management, opportunities for its renewal, which, in turn, has increased attention to such categories as «public management» and «public administration».

The most important features of any management are, as is well known, the maintenance of a certain order and rhythm in the joint activities of people, the coordination of individual and collective activities, the performance of common functions that arise in the process of joint work.

Given the well-known phrase: «A single violinist manages himself, the orchestra needs a conductor»<sup>17</sup> we note that in modern life the problem of the conductor is no less important than the problem of the orchestra. Playing the role of a conductor, public management provides a balance in the development of the main spheres of society, emphasizes the combined achievements in solving the main, priority tasks of the current and subsequent periods of social development.

The scientific and technological revolution, increasing the importance of public management, at the same time creates favorable conditions for enhancing its effectiveness through the use of effective means of automation. But the automation of management does not diminish, but, on the contrary, increases the first link in the system «man-technology-society».

No technique, even the highest class and the most perfect, can replace a person, his boundless creative forces and potentials. If we delve deeper into this problem, it turns out that public management brings the achievements of the scientific and technological revolution to the service of man, humanizes or, figuratively speaking, humanizes modern technology and technology. The latter, in turn, affect the person as a subject and object of control, instilling him technical, economic and organizational skills, strengthening labor discipline, stimulating invention and innovation in production and other activities<sup>18</sup>.

So over time, governmental management as a special phenomenon began to be correlated with such concepts as public management, public administration. The term «public management» was first used by the English civil servant Desmond Keeling, who believed that public management

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<sup>17</sup> Керимов Д.А. Методология права. Москва: Аванта+, 2000. С. 484.

<sup>18</sup> Керимов Д.А. Методология права: Предмет, функции, проблемы. Москва: Изд-во СГУ, 2008. С. 484.

was the search for the best way to use resources to achieve priority public policy goals<sup>19</sup>. In general, the concept of «public management» reflects an integrated systemic mechanism, subsystems and elements of which are political program guidelines and priorities, regulations, procedures funded by the state or local governments, centralized, and decentralized organizational and management structures and their staff. for the administration of activities in a particular area of public relations at the national, subnational and local levels<sup>20</sup>.

J.M. Prifiner and R. Priestus believe that public management is the management of the organization and direction of human and material resources to achieve the desired goals<sup>21</sup>. According to other researchers, public management is the influence of a public authority on an object for the purpose of any public interest<sup>22</sup>.

However, it should be noted that public management has always had, and continues to have a significant impact on issues and problems of both world and domestic policy.

So, summarizing the above, we can say that public management is more than just a set of general management tools, public management studies the interaction between the political system, public sector, the ratio of municipal, state and people's interests to involve society in the control mechanism of all authorities.

Thus, the introduction of market relations in Ukraine has created the preconditions for the transformation of the concepts of «governmental management – public management – public administration».

Public administration, becoming a kind of quintessence of democratic achievements in the implementation of the executive and administrative functions of state bodies and local governments, has become widely used.

Scientists define the essence of the category of public administration in different ways.

Examining the relationship between the term «public administration» and the term «public management», we can identify several provisions:

1) public management and public administration are synonymous. Scholars believe that the simultaneous use of these categories in domestic legal circulation is due to the fact that some authors used for scientific

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<sup>19</sup> Keeling D. Management in Government. 1972. London: Allen & Unwin. R. 15.

<sup>20</sup> Понкин И.В. Общая теория публичного управления: Избранные лекции. Москва, 2013. С. 8.

<sup>21</sup> Prifiner J.M., Presthus R. Public Administration. New York: The Ronald Press Co., 1960. P. 3.

<sup>22</sup> Аврамчикова Н.Т. Государственное и муниципальное управление: учебное пособие. Красноярск, 2008. 148 с.

purposes the translation into Ukrainian of the English phrase «public administration», and some – German-language «public management»<sup>23</sup>;

2) public management and public administration are types of management activities that have both common and different characteristics. Researchers believe that the main difference is that public management is implemented by public figures, making authoritative political decisions; public administration – the activities of professional managers (officials, public servants) – aimed at preparing and implementing these decisions, as well as monitoring their implementation<sup>24</sup>;

3) public administration is a form of implementation of public management, which is carried out by representative bodies of democratic governance through their executive structures<sup>25</sup>;

4) public administration is a component of public administration (governance), the purpose of which is the development of the state on the basis of democracy with the use of effective new methods and technologies of governance and aimed at providing citizens at the level of world standards<sup>26</sup>.

Today, scientists are studying many issues related to administration in one area or another<sup>27</sup>. Our study is devoted to the administration of budget revenues.

## 2. Theoretical problems of budget revenue administration

The budget plays an important but different role in the life of each state. Classically it is considered in the following aspects:

in administrative – as a preliminary plan of income and expenditure;

in legal – as a legal act: a law or decision on the local budget;

in material – as a document that combines revenues and expenditures of the state and the territorial community;

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<sup>23</sup> Мельник Р.С. Адміністративне право: теорія та практика правозастосування: монографія. Херсон: Видавничий дім «Гельветика», 2019. С. 47.

<sup>24</sup> Лазор О.Я., Лазор О.Д. Публічне управління та адміністрування: ретроспектива деяких теоретичних аспектів. *Університетські наукові записки*. 2015. № 56. С. 119.

<sup>25</sup> Мартиненко В.М. Демократичне врядування: проблеми теорії та практики. Публічне управління: теорія та практика: Зб. наук.праць. Харків: Вид-во «ДокНаукаДержУпр», 2010. № 1. С. 16–22.

<sup>26</sup> Колесникова К. Співвідношення державного управління та публічного адміністрування у процесі суспільної трансформації. Публічне управління. URL: <http://www.kbuapa.kharkov.ua/e-book/putp/2013-3/doc/1/06.pdf>.

<sup>27</sup> Liubov Bila-Tiunova, Andrey Neugodnikov, Yuliia Danylenko. The problems of public administration in the sphere of healthcare in Ukraine. *International Journal of Applied Exercise Physiology (IJAEP)*. 2019. Vol.8. № 2.1. P. 516–523. URL: <http://ejobios.org/download/the-problems-of-public-administration-in-the-sphere-of-healthcare-in-ukraine-7282.pdf>; Лугова Х. Удосконалення адміністрування податків в Україні з урахуванням європейського досвіду. *Діприсмництво, господарство і право*. 2018. № 12. С. 230–233.



in public – as an instrument of state influence on economic and social life;  
in political – as a function provided by a representative body (parliament or council) to the executive (government or administration) for the use of public funds;

in accounting – as a summary table of income and expenses.

The role of budgets in ensuring the functioning of the state and territorial communities is difficult to overestimate, because it is at the expense of budget revenues that the relevant funds are formed, which financially ensure the implementation of state tasks and functions, the functioning of public authorities.

Budget revenues play an important role in the socio-economic development of society. The state can perform the tasks and functions facing it only with sufficient financial resources, concentrated in both centralized and decentralized public money funds. The formation of funds that mediate financial relations in the state is carried out as a result of the distribution and redistribution of national income.

The centralization of a significant part of the state's financial resources in the budgets of different levels makes it possible to pursue a single financial policy, redistribute funds in favor of priority sectors of the economy, meet the needs of the social sphere at approximately the same level, regardless of the territory of its institutions.

Budget revenues, on the one hand, are the result of the distribution of the value of gross domestic product between different participants in the reproduction process, and on the other hand, are the object of further distribution of value concentrated in the hands of the state, because the latter is used to form budgets. State budget revenues are mandatory and voluntary budget revenues used on the basis of legal norms, which are used by the state to perform its functions. Revenues of local budgets are cash receipts maintained from various sources, the types of which are defined in the Budget Code of Ukraine, and the amounts are set by the annual laws on the state budget and decisions on the local budget<sup>28</sup>.

The composition of budget revenues, forms of mobilization of monetary resources to budgets depend on the system and methods of management, as well as on the tasks solved by society in a given period.

The totality of all types of budget revenues, which are formed by different methods, their interrelated application will establish a system of budget revenues. This system is designed to solve not only fiscal but also regulatory tasks: to stimulate the growth of production and increase its efficiency, to

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<sup>28</sup> Фінансове право / за заг. ред. проф. Пришви Н.Ю. Київ, 2018. С. 190–191.

accelerate scientific and technological progress, to provide social guarantees to the population and the development of the social sphere<sup>29</sup>.

With the adoption of the Budget Code, the legislator changes the approach to understanding the concept of «budget revenues», to some extent limiting their composition. A distinction was made between the concept of «budget revenues» and «budget revenues». Thus, budget revenues, according to the BC of Ukraine are tax, non-tax and other revenues on a non-refundable basis, the collection of which is provided by the legislation of Ukraine (including transfers, fees for administrative services, own revenues of budgetary institutions). Regarding budget revenues, these are budget revenues, repayment of loans to the budget, funds from state (local) borrowings, funds from privatization of state property (relative to the state budget), return of budget funds from deposits, proceeds from the sale / presentation of securities<sup>30</sup>.

Thus, the concept of «budget revenue» is much broader than the concept of «budget revenue». However, despite the difference between these concepts, the legislator in The Budget Code uses these concepts as identical. Thus, in Article 9 of the BC of Ukraine, budget revenues are classified into the following sections: 1) tax revenues; 2) non-tax revenues; 3) income from capital transactions; 4) transfers.

Depending on which budget fund revenues are credited, there are: revenues of the general fund of the budget; revenues of the special budget fund. The difference between these types of revenues is that the crediting of payments to the general fund of the budget is carried out without specifying what costs will be used to cover these funds.

The components of the general fund of the budget are:

- 1) all budget revenues, except those intended for enrollment in the special fund of the budget;
- 2) all budget expenditures made at the expense of the general fund of the budget;
- 3) crediting of the budget (return of credits to the budget without definition of the target direction and granting of credits from the budget which is carried out at the expense of receipts of the general fund of the budget);
- 4) financing of the general fund of the budget.

The income of the special fund is always targeted. The components of the special fund of the budget are:

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<sup>29</sup> Василик О.Д., Павлюк К.В. Бюджетна система України. Київ, 2004. С. 64.

<sup>30</sup> Бюджетний кодекс України від 8 липня 2010 р. № 2456-VI. *Відомості Верховної Ради України*. 2010. № 50–51. Ст. 572.

1) budget revenues (including own revenues of budgetary institutions), which have a target direction;

2) budget expenditures made at the expense of specifically determined revenues of the special budget fund (including own revenues of budgetary institutions);

3) lending to the budget (return of loans to the budget with the definition of the target direction and the provision of loans from the budget, carried out at the expense of specifically defined revenues of the special budget fund);

4) financing of the special budget fund.

The norms of the Budget Code stipulate that own revenues of budgetary institutions are received in addition to the funds of the general budget fund and are included in the special budget fund. Moreover, the legislator divides the own revenues of budgetary institutions into the following groups:

the first group – revenues from fees for services provided by budgetary institutions in accordance with the law;

the second group – other sources of own revenues of budgetary institutions.

The first group includes the following subgroups:

subgroup 1 – payment for services provided by budgetary institutions in accordance with their main activity;

subgroup 2 – revenues of budgetary institutions from additional (economic) activities;

subgroup 3 – payment for the lease of property of budgetary institutions, carried out in accordance with the Law of Ukraine «On Lease of State and Municipal Property»;

subgroup 4 – revenues of budgetary institutions from the sale of property in the prescribed manner (except for real estate).

The second group includes the following subgroups:

subgroup 1 – charitable contributions, grants and gifts;

subgroup 2 – revenues received by budgetary institutions from enterprises, organizations, individuals and other budgetary institutions for the implementation of targeted measures, including measures for the alienation for public use of land and other real estate located on them, located privately owned by individuals or legal entities;

subgroup 3 – revenues received by state and municipal institutions of professional (vocational), professional higher and higher education from the placement on deposits of temporarily free budget funds received for the provision of paid services, if such institutions are legally granted the relevant right; Revenues received by state and municipal institutions of professional

higher and higher education, research institutions and cultural institutions as interest accrued on the balance of current accounts opened with public sector banks to place their own revenues received as payment for services provided by them with core activities, charitable contributions and grants.

The legislation stipulates that the own revenues of budgetary institutions are used to: cover the costs associated with the organization and provision of services provided by budgetary institutions in accordance with their main activities (due to the revenues of subgroup 1 of the first group); organization of additional (economic) activities of budgetary institutions (due to revenues of subgroup 2 of the first group); maintenance, arrangement, repair and acquisition of property of budgetary institutions (at the expense of receipts of subgroup 3 of the first group); repair, modernization or acquisition of new non-current assets and tangible assets, covering the costs associated with the organization of collection and transportation of waste and scrap to the receiving points (due to the revenues of subgroup 4 of the first group); economic needs of budgetary institutions, including payment for utilities and energy (due to revenues of subgroups 2 and 4 of the first group); organization of the main activity of budgetary institutions (at the expense of receipts of subgroups 1 and 3 of the second group); implementation of relevant targeted measures (due to the revenues of subgroup 2 of the second group).

The budget allocation into general and special funds, their constituent parts are determined exclusively by the Budget Code and the Law on the State Budget of Ukraine.

Types of revenues assigned to the State Budget are defined in Article 29 of the Budget Code of Ukraine.

The composition of local budget revenues is defined in Articles 64, 66 and 69 of the Budget Code of Ukraine. Revenues of local budgets meet the criteria of one of the components of state revenues and this is due to the fact that: types of local revenues, the procedure for forming the revenue side of the local budget and its composition are determined by the state in the Budget Code; local budgets are independent, but at the same time inextricably linked with other parts of the budget system; local budget revenues are mainly revenues from national taxes and fees.

Local budgets do not have their own financial base, which would allow local governments to independently resolve issues of local importance in the interests of the territorial community without the involvement of national taxes and fees. Therefore, the state, in compliance with the Constitution, participates in the formation of local government budget revenues and financially supports them.

An important place in the budget revenues is occupied by non-tax payments, of which according to the budget classification there are currently 156 types<sup>31</sup>.

The legislation does not establish the concept of non-tax revenues, Article 9 of the Budget Code only enshrines the main groups of non-tax revenues:

- 1) income from property and business activities;
- 2) administrative fees and charges, income from non-commercial economic activity;
- 3) own revenues of budgetary institutions;
- 4) other non-tax revenues.

The legislator not only fixes the non-tax mandatory payment among the revenues of the State budget for the respective year, he distributes this payment between the general and special funds of the budget. By forming a special fund, the legislator determines what part of the funds can be used by the body – the executor of actions that led to the payment of a certain mandatory payment.

Intergovernmental transfers are also an important component of budget revenues. The assessment of intergovernmental transfers and local budgets includes an assessment of the impact of the state of the legislation on local budget revenues<sup>32</sup>. According to Article 2 of the Budget Code of Ukraine, intergovernmental transfers are funds that are transferred free of charge and irrevocably from one budget to another. Such funds have a dual legal nature. On the one hand, inter-budget transfers are non-tax revenues to the budget, and on the other hand, they are funds that are sent to the budget not directly from the payer, but come from another budget in accordance with the State Budget Law or the local budget decision. year. Among the intergovernmental transfers, the Ukrainian legislator includes:

- 1) basic subsidy (transfer provided from the state budget to local budgets for horizontal equalization of tax capacity of territories);
- 2) subventions (intergovernmental transfers for use for a specific purpose in the manner prescribed by the body that decided to grant the subvention);
- 3) reverse subsidy (funds transferred to the state budget from local budgets for horizontal equalization of tax capacity of territories);
- 4) additional grants.

The State Budget of Ukraine may provide for the following transfers to local budgets:

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<sup>31</sup> Про бюджетну класифікацію. Наказ Міністерства фінансів України від 14.01.2011 р. № 11.

<sup>32</sup> Латковський П. Правове регулювання бюджетного контролю в Україні: монографія. Чернівці: Технодруk, 2019. 268 с.

- 1) basic subsidy;
- 3) subventions for the implementation of state social protection programs;
- 4) additional subsidy to compensate for the loss of local budget revenues due to the provision of benefits established by the state;
- 4–2) additional subsidy for the implementation of expenditures transferred from the state budget for the maintenance of educational and health care institutions;
- 5) subvention for the implementation of investment projects;
- 6) educational subvention;
- 6–1) subvention for the provision of state support to persons with special educational needs;
- 8) medical subvention;
- 10) subvention for financing measures of social and economic risk compensation of the population living in the territory of the observation zone;
- 11) subvention for projects of liquidation of enterprises of the coal and peat mining industry and maintenance of drainage complexes in a safe mode on the terms of co-financing (50 percent);
- 11–1) subvention for financial support of construction, reconstruction, repair and maintenance of public roads of local significance, streets and roads of communal property in settlements;
- 12) other additional grants and other subventions.

The difference between tax revenues and intergovernmental transfers is that the former are formed from payments received directly from taxpayers (legal entities and individuals). Transfers are secondary income and are formed at the expense of budget funds.

The 2020 budget, like the budgets of previous years, remained in deficit. In 2020, the budget deficit will amount to 2.09% of GDP (94.3 billion hryvnias). GDP growth in 2020 should be 3.7%, inflation – 5.5%. State budget revenues – 2020 are set at 1.094 trillion hryvnias, expenditures – 1.18 trillion hryvnias. Therefore, the main priorities should be to improve the process of forming the revenue side of the State Budget and identify possible reserves for its increase.

One of the measures to eliminate existing violations and shortcomings in the formation of State budget revenues should be proper control over the process of forming the revenue side of the budget, because an important factor for full filling of both State and local budgets is clear and coordinated activities of regulatory authorities.

## CONCLUSIONS

The introduction of market relations in Ukraine has created the preconditions for the transformation of the concepts of «governmental administration – public management – public administration». Public administration combines governmental and public management, is a set of institutions and executive bodies that implement government decisions, implements democratic values and contributes to the sustainable development of our state in the process of social transformation.

Administration of budget revenues is the management and control over the correctness of accrual, timeliness and completeness of payments to the budget. In the context of this issue, they include revenues generated in accordance with the budget system.

Budget revenues are part of the financial resources of the state (local governments) in the form of clearly defined rules of economic relations regarding the receipt of funds in the budget in order to create a financial base to meet public needs. After all, the performance of social, political and economic functions of any state objectively requires financial resources, and state needs are met in cash. The budget is the source area of budget activity and one of the main financial and legal categories, so its importance is formed from the economic, material and legal (legal) aspects. Acting as a public-law category, the budget is normative and serves to express only national interests, relations in this area are governed mainly by mandatory rules.

Execution of revenues planned for the reporting period is an important and extremely responsible stage of budget revenue management within the annual cycle. However, the current situation in the world has made its adjustments. In the context of the global economic crisis, exacerbated by the COVID-19 pandemic, the government and parliament had to urgently change the budget, cutting funding for some items and reallocating funds to others. In today's difficult conditions, all civilized countries of the world reduce the planned budget revenues, increasing spending on countering the pandemic.

To ensure timely, complete and high-quality administration of budget revenues, it is necessary to solve the problems facing the country. Therefore, forecasting, planning, execution, reporting, control and monitoring of budget revenues and current legislation should take place within a single mechanism of budget revenue management, and tax accrual and mobilization should be the basis for budget revenue mobilization as a single indivisible budgeting process. strengthen parliamentary control at all

stages of the budget process. The composition of budget revenues, forms of mobilization of monetary resources to budgets depend on the system and methods of management, as well as on the tasks to be solved by society in a given period.

## **SUMMARY**

The article is devoted to the analysis of budget revenue administration. The correlation of the concepts «governmental management», «public management», «public administration» is investigated. It is established that public administration, becoming the basis of democratic achievements in the implementation of the executive and administrative functions of state bodies and local governments, has become widely used. Different views of scientists on the essence of the category of public administration are considered. Theoretical problems of budget revenue administration are investigated. A distinction is made between the concepts of «budget revenues» and «budget revenues». The classification of budget revenues by sections defined by the Budget Code is analyzed. It is substantiated that the planning, implementation, reporting and control and monitoring of budget revenues and current legislation should take place within a single mechanism of budget revenue management with the need to strengthen parliamentary control at all stages of the budget process.

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