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METHODOLOGICAL TOOLS OF BUDGET FINANCING OF THE AGRICULTURAL SECTOR OF THE ECONOMY

O. O. LEMISHKO, PhD in Economics, Associate Professor

National University of Life and Environmental Sciences of Ukraine

ORCID 0000-0002-6216-652X

E-mail: elena.lemishko@gmail.com

Abstract. *The article is devoted to the development of methodological tools for budget financing for the agricultural sector of Ukraine's economy. It is substantiated that the agricultural sector is a basic component of sustainable development of the national economy, a multiplier of general economic growth. The low quality of budget planning was diagnosed, which negatively affected the formation of the system of budget financing for the agricultural sector of Ukraine's economy. Systemic shortcomings of the financial support for the agricultural sector of the economy from the State budget of Ukraine are identified: repeated adjustment of planned expenditures for the general and especially for the special fund due to non-fulfillment of planned volumes and untimely budget allocations for the needs of the agricultural sector, lack of the continuity in the annual decision-making on the list and amount of funding for government programs, etc. It is established that the agriculture of Ukraine is financed by 2/3 from the general fund of the State budget, by a third – from the special fund; the main source of funding for other areas of the agricultural sector is the general fund. The types of models of state regulation of the agricultural sector of the economy in terms of basic features are identified – the type of financial policy, the level of state intervention, targeting, consequences for the market environment, and countries that apply the relevant models. According to this set of features, the American and European types of models are distinguished. The type of capital reproduction model in the agricultural sector of Ukraine's economy is diagnosed as an intermediate type (between the American and European) with a specific mechanism of financial regulation, in which direct methods of state regulation with appropriate levers and tools are preferred. It is emphasized that the target vector of state support should be positive dynamics in creating added value in the agricultural sector of the economy and stabilizing the financial stability of agricultural enterprises, which will form the basis of expanded capital reproduction and encourage accelerated sustainable development of the agricultural sector. The main directions of budget financing for the agricultural sector of Ukraine's economy are formed: increase in absolute volume and specific weight in the general expenditures of the Consolidated budget of Ukraine at the level of the contribution of the branch to the gross domestic product of the country; improving the quality of budget planning of expenditures, limiting the possibility of adjusting their volumes for the general and special fund; expenditures to support food security and export*

potential of the agricultural sector of the economy under-protected items; ensuring structural changes in favor of the development budget and its formation on a medium-term basis; prohibition of discretion in the financing of state and regional target programs in accordance with the approved passports, specification of these expenditures in accordance with the departmental and program classification, to ensure the transparency of the budget process.

Keywords: *methodical tools, budget financing, agricultural sector, models of state regulation, added value, general fund, special fund.*

Introduction. The agricultural sector is a basic component of sustainable development of the national economy, a multiplier of general economic growth. In modern conditions, the agricultural sector of Ukraine is entrusted with new functions to solve environmental problems and the formation of a social platform for society. The existing mechanism of budget financing for the agricultural sector of Ukraine's economy does not fully take into account these requirements. Insufficient development of theoretical and methodological aspects of adaptation of the mechanism of budget financing for the agricultural sector to the conditions of its multilateral functioning determine the relevance of the research.

Analysis of recent researches and publications. Theoretical and practical aspects of budget financing for the agricultural sector of the economy and justification of further directions of its development were studied by I. Abramova, O. Aleinikova, V. Babko, O. Biryukov, O. Varchenko, L. Vasilieva, A. Verzun, V. Halushko, V. Danylyshyn, M. Demyanenko, A. Dibrova, S. Kvasha, M. Malik, L. Marmul, L. Moldavan, P. Sabluk, V. Yurchenko and others. Despite the conducted thorough research, to date there is no methodology for determining the needs of the agricultural sector in budget funding, it requires a scientific basis for management and regulation in the field of state support for agricultural production.

The purpose of the study is to develop methodological tools for budget financing for the agricultural sector of Ukraine's economy.

Results of the research and their discussion. The dynamics and structure of financing the agricultural sector of the economy (2007–2018) from the State budget of Ukraine (general, special funds) [1] were as follows: the financing of fisheries from the special fund of the State budget of Ukraine in 2016 was 100 %; on average,

the financing of the agricultural sector from the general fund compared to the plan was 93.48 %, including agriculture (code 0421) – 92.99 %, forestry (code 0422) – 96.11 %, fisheries (code 0423) – 96.49 %. The level of funding from the Consolidated budget for 2007–2018 was at an intermediate level: totally, the agricultural sector – 86.49 %, agriculture – 85.72 %, forestry – 94.10 %, fisheries – 96.34 %. Thus, during this period, the overall level of financing for agriculture was the lowest compared to other areas of the agricultural sector, primarily due to the general fund of the State budget. In 2019, the level of financing from the Consolidated budget of Ukraine for the agricultural sector of the economy was 93.1 %, including agriculture – 93.2 %, forestry and hunting – 86.5 %, fisheries – 98.8 %. According to the Law of Ukraine "On the State Budget of Ukraine for 2019" (as amended) of the Ministry of Agrarian Policy, the expenditures in the amount of UAH 12,341,643.0 thousand were provided, of which UAH 5,909.0 million – under the main programs to support the development of the agro-industrial complex, including 2801030 "Financial support of measures in the agro-industrial complex by reducing the cost of loans" – UAH 127.2 million; 2801230 "Financial support for the development of farms" – UAH 800.0 million; 2801350 "State support for the development of hop growing, the establishment of young orchards, vineyards and berries and their supervision" – UAH 400.0 million; 2801460 "Granting loans to farms" – UAH 200.0 million; 2801540 "State support of the livestock industry" – UAH 3,500.0 million; 2801580 "Financial support of agricultural producers" – UAH 881.8 million [2]. We believe that the positive trend in ensuring the sustainable systemic development of the agricultural sector of the economy is that in 2020, despite the current changes in the State budget of Ukraine (due to the coronavirus epidemic), state support for the agricultural sector worth UAH 4 billion was fully maintained.

The quality of budget planning should be emphasized. In fact, during each year, the Law on the Budget of Ukraine was amended, which significantly adjusted the expenditure plans from the general and special funds. Let's analyze the quality of budget planning of expenditures for the agricultural sector of the economy: to assess

the quality of budget planning, a standard quadratic deviation of planned from planned revised indicators for the general, special fund, and in total, during 2008–2019, was adopted. The scope of variation of the initially approved planned and planned revised indicators for the general fund is 2.41 %, special – 20.93 %, in total – 21.96 % (Table 1). Thus, the planned indicators of expenditures of the State budget of Ukraine have sufficient variability, which is determined primarily by the special fund. Based on the research, the low quality of budget planning for the formation of the system of budget financing for the agricultural sector of Ukraine was diagnosed, which manifested itself through repeated adjustments of planned expenditures for the general and especially for the special fund, non-fulfillment of planned amounts and untimely budget allocations. These problems, as well as the lack of continuity in the annual decision-making on the list and amount of funding for state programs, are identified by systemic shortcomings in the financial support of the agricultural sector of the economy from the State budget of Ukraine. The urgency of the need for systematic approaches to ensure the agricultural sector of the economy from the State budget of Ukraine is also marked as follows: “The agricultural sector is one of the main components of our economy, but it has two unequal parts: consolidated, where export-oriented technological agricultural holdings operate, and farmer-cooperative, where thousands work, and, taking into account individual farms, – millions of uncoordinated, very fragmented, agricultural producers” [3]. At the same time, the target vector of large agricultural holdings is foreign markets, and the provision of domestic food needs is transferred mainly to small and medium-sized farmers. “Such a division is quite rational from the point of view of the economy, but it requires systematic approaches and high-tech organization” [3]. Agriculture of Ukraine is financed by 2/3 from the general fund of the State budget, from the special – by a third (Fig. 1). The main source of funding for other areas of the agricultural sector (forestry and fisheries) is the general fund. The actual implementation of the allocation plan as a percentage of general and special funds differs slightly: the agricultural sector of the economy – 77.49 %, agriculture – 76.82 %, forestry – 74.75 %.

1.Calculation of the root-mean-square coefficient for budget planning of expenditures for agriculture, forestry, and fisheries from the State budget of Ukraine (as of 01/01 of the current year)

Year	General Fund				Special Fund				Total			
	mln UAH			square deviation	mln UAH			square deviation	mln UAH			square deviation
	plan	plan specified	absolute deviat.		plan	plan specified	absolute deviat.		plan	plan specified	absolute deviat.	
2008	7200.8	7106.9	-93.9	8817.2	927.2	1181.9	254.7	64872.1	8128	8288.8	160.8	25856.6
2009	9068.1	8956	-112.1	12566.4	1826.7	2143.7	317	100489.0	10894.8	11099.7	204.9	41984.0
2010	4159.6	4119	-40.6	1648.4	1652.1	2906.6	1254.5	1573770.3	5811.7	7025.6	1213.9	1473553.2
2011	3278.8	3528.8	250	62500.0	1998.4	4149.7	2151.3	4628091.7	5277.2	7678.4	2401.2	5765761.4
2012	4927.8	5165.8	238	56644.0	4917.9	5632.1	714.2	510081.6	9845.7	10797.9	952.2	906684.8
2013	5641.5	5646.4	4.9	24.0	4120.7	4980	859.3	738396.5	9762.2	10626.4	864.2	746841.6
2014	4990.9	4966.5	-24.4	595.4	2978.1	4583.7	1605.6	2577951.4	7969	9550.3	1581.3	2500509.7
2015	3433.5	3428.9	-4.6	21.2	2751.4	3537.6	786.2	618110.4	6184.9	6966.5	781.6	610898.6
2016	3145.9	3372.6	226.7	51392.9	1068.4	1927.2	858.8	737537.4	4214.2	5299.7	1085.5	1178310.3
2017	2670.1	2740.7	70.6	4984.4	1236.8	1887.8	651	423801.0	3906.9	4628.6	721.7	520850.9
2018	5758.6	5762.5	3.9	15.2	4640.3	6034	1393.7	1942399.7	10398.9	11796.4	1397.5	1953006.3
2019	10719.2	10625.7	-93.5	8742.3	2369.9	3674.8	1304.9	1702764.0	13089.1	14300.5	1211.4	1467490.0
Total	64994.8	65419.8	425	207951.2	64994.8	65419.8	12151.2	15618265.1	64994.8	65419.8	12576.2	17191747.4
Mean	5416.2	5451.7		17329.3	5416.2	5451.7		1301522.1	5416.2	5451.7		1432645.6
Root mean square				131.6	5416.2	5451.7		1140.8	5416.2	5451.7		1196.9
Scope of variation, %				2.41				20.93				21.96

Source: calculated and built on [1].

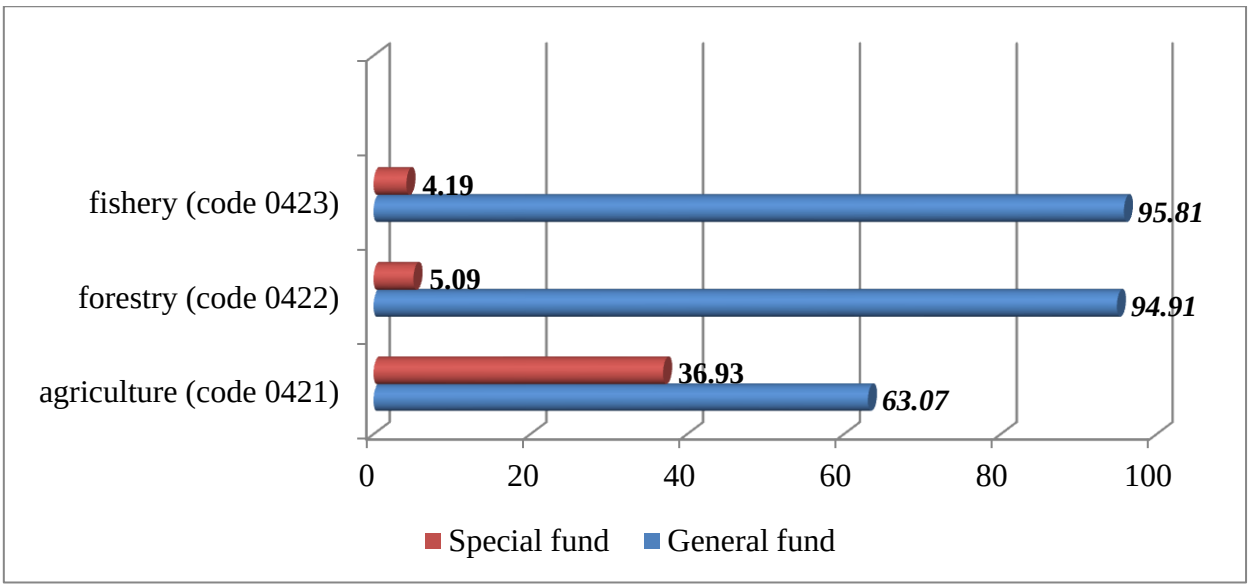

Fig. 1. Structure of financing for agriculture, forestry and hunting, fisheries from the State budget of Ukraine (average according to 2008–2019), %

Source: calculated and built on [1].

The amount of funding for agriculture, forestry, and fisheries from local budgets is insignificant, and the level of funding is low. During 2007–2017, fisheries were not financed from local budgets; in 2018, the planned expenditures from the general fund in the amount of UAH 0.1 million were funded 100 percent. During 2015–2016, the share of financing for the agricultural sector from the special fund of local budgets (27.16 % and 31.38 %, respectively), in fact, exceeded the planned amount of funding (27.13 % and 31.21 %, respectively), and was the highest for the entire period – 2007–2018. The described growth of the role of local budgets can be explained by the processes of decentralization of public sector financial management, which began to operate actively in 2015. The average share of financing agriculture, forestry, and fisheries from local budgets, calculated according to 2007–2018, is 6.79 %, in fact – 6.74 %. The dynamics of implementation of the plan for financing the agricultural sector of the economy from the Consolidated budget of Ukraine was as follows: during 2007–2018, the volume of expenditures of the Consolidated budget of Ukraine increased from UAH 8037.7 million to UAH 14107.3 million. In fact, the volumes of the Consolidated budget of Ukraine during 2010–2013 fluctuated at the level of UAH 7–8 billion, and the values close to the theoretical level were

observed in 2009 (UAH 6285.6 billion), 2014–2016 (reduction from UAH 5,868.4 billion to UAH 5,781.8 billion). The main part of the Consolidated budget of Ukraine is the general fund, its share decreased from 86.77 % to 75.19 % with the theoretical minimum value in 2013 (55 %). The actual minimum value was shifted in 2010 and is 48.34 %. The average percentage of financing planned expenditures for the agricultural sector of the economy for 2007–2018 was 86.04 % for the Consolidated budget of Ukraine, 92.92 % for the general fund, and 76.80°% for the special fund. In 2011, the State budget of Ukraine under code 2801170 “Financing measures to protect, reproduce and increase soil fertility” planned expenditures in the amount of UAH 5,000.0 thousand, but no actual funding took place. Budget funds were to be used to compensate agricultural producers for costs related to the implementation of measures for liming of very strongly acidic (pH of salt extract < 4.1) and strongly acidic (pH of salt extract = 4.1–4.5) soils at the rate of UAH 500 per 1 ha of land and provided on a competitive basis [4]. The lack of funding for the agricultural sector of the economy under the budget program code 2801170, focused on the reproduction of soil fertility, should be assessed negatively, as the rational use of soil resources has geopolitical significance for Ukraine, which accounts for 7–8% of world chernozem reserves [5]. These negative processes are a consequence of the lack of a well-established and effective legal framework, including, inter alia, public administration in the field of ecology. It is necessary, first, at the legislative level to define a list of criteria, by which the degree of risk and damage to the environment will be assessed; secondly, economic activity in the agricultural sector must be subject to environmental responsibility; we also consider it appropriate to financially encourage agricultural producers who in the process of economic activity support the reproduction of soil fertility in economic turnover [6, p. 220]. Prominent American scientist Lester Russel Brown, one of the founders of the concept of sustainable development (including based on research in the field of agriculture), stressed the need to create an eco-economy; at the same time, he noted that the question is not how much the transformation of the economy costs the state but what will be the cost of capital to restore the ecological balance if such a transformation is not carried out

[7]. We consider the opinion of Ukrainian scientists, who focus on the tasks for the state to develop and implement organizational, legal, and financial levers aimed at ensuring the conservation and biological enhanced reproduction of resources, which are the main and determining means and objects of labor in agriculture [8, p.°369, 372]. The earth with its soil cover is a crucial condition for the existence of biogeocenosis; soil and its productive force are the main means of agricultural production, hence – the primacy of the principle of soil fertility, the possibility of its reproduction and program management [8, p. 363]. We agree with scholars who argue that the state must become a partner of agricultural producers in the reproduction of the productive power of agricultural land as a national wealth of society, by providing in the structure of land policy financial levers to stimulate agricultural production using compensation payments [8, p. 415].

The order of the Cabinet of Ministers of Ukraine of October 22, 2014, № 1024-r approved the Concept of combating land degradation and desertification [9]; the order of the Cabinet of Ministers of Ukraine of March 30, 2016, № 271-r approved the National Action Plan to combat land degradation and desertification [10], which provided for improving the effectiveness of the public policy on the rational use and protection of soils based on strengthening and improving the coordination of the activities of authorized state bodies. Ensuring high productivity in the agricultural sector of the economy, in particular, is directly dependent on land quality. At the same time, it is necessary to take into account that “only by new capital investments in plots of land already transformed into means of production, people increase land-capital without any increase in the matter of land, i.e. land space... But land-capital is no more eternal than any other capital... Land-capital is fixed capital, but fixed capital is just as worn out as working capital” [11, p. 176]. Expanded reproduction of land-capital (its productive capacity) is subject to “ensuring a balance between scientific and technical and environmental resource-saving activities of people aimed at reducing or eliminating the negative anthropogenic impact on the environment, preventing land degradation, reducing its ability to self-reproduction” [8, p. 367]. This usually requires additional financial capital, the investment of which in

improving the quality of soil (land-capital) not only reimburses the cost of crop growth (maximizing profitability) but also fully covers the nutrient deficit in relation to natural soil fertility, reproduction of rural fertility. FAO estimates that by 2050, $°160 billion will need to be allocated to protect and maintain land resources; in Ukraine, about UAH 30 billion is needed to overcome the negative balance of humus and NPK alone [8, p. 423].

It should be noted that budget expenditures to support agriculture in Ukraine decreased from $ 12.39/ha (2011) to $ 7.04/ha (2019), the lowest being in 2015–2016 – $ 1.01/ha. Per hectare payments are the main form of state support for farmers in Europe, accounting for up to 80°% of total support for farmers: for example, for per hectare payments, the basic subsidy in Poland was $ 115/ha, the subsidy for "greening" – $ 77/ha, and the average size of direct payments was € 240/ha; in Germany, the average per hectare payments were € 308/ha, in Greece – € 551/ha, in Malta – € 645/ha [12].

The set of methods for developing and implementing public financial policy for the agricultural sector of the economy has its specifics depending on the type of model of state regulation in the agricultural sector of the economy. The traditional approach to the identification of such models is based on the generalization of the principles and typical features established by researchers based on the empirical study of the experience of their practical application, formed under the influence of economic scientific schools formed and developed by scientists. Thus, traditionally, it is customary to distinguish between the American and European models of state regulation, which have opposite worldviews on the feasibility and limits of state intervention in economic development in general and the agricultural sector in particular (Table 2).

2. Models of state regulation of the agricultural sector of the economy

Feature	Characteristics of the model	
	American	European
Type of financial policy	liberal	expansionary
The level of state intervention	limited intervention	a significant amount of budget support
Target orientation	leveling of unfavorable natural	social – lower food prices

	and climatic conditions	
Implications for the market environment	supporting the competitiveness of agricultural sector entities	weakening of the competitive environment (distortion of market forces, complex mechanism of price regulation for agricultural products, deterioration of adaptive abilities of agricultural producers to changes in market conditions, etc.)
The leading mechanism of influence on the processes of capital reproduction	compensation and costs redistribution of financial resources in favor of the agricultural sector	subsidiary financing of expenses
Methods of state influence	direct	indirect
Applying countries	Canada, USA, Australia, New Zealand	EU countries

Source: generalized on the basis of [13].

The American (or North American) model of state regulation of the agricultural sector of the economy is liberal, as it provides for limited state intervention in the processes of capital formation and capital movement, based on comprehensive support of farmers' competitiveness in adverse periods in terms of climatic or economic conditions. Adversely affect, first of all, the efficiency of agricultural production, increase its profitability as the main direction of improving the reproduction of capital in the agricultural sector of the economy, because profit is the main internal source of increasing equity of agricultural producers. The efficiency of the reproduction process (including capital reproduction) of the agricultural sector according to this model is achieved, as a rule, by redistributing the resources of leading sectors of the economy in favor of agricultural producers, based on the compensatory and spending financial policy of the government [13]. Support for agricultural producers according to the American model (which, in particular, is followed by Canada, the United States, Australia, and New Zealand), is based on guaranteed prices and is subject to government regulators as much as possible.

The European model of state regulation of the agricultural sector of the economy is expansionary, as it provides a significant amount of budget support to the agricultural sector of the economy, solves an important social problem – lower food

prices. However, its negative manifestation is the weakening of the competitive environment due to the distortion of market levers, a complex mechanism for regulating prices for agricultural products, the deterioration of the adaptive capacity of agricultural producers to changes in market conditions [13]. This model is characterized by special methods of agricultural policy, based on the principle of subsidiarity of cost financing. The common agricultural policy pursued by the Member States of the European Union is based on maximum protection against existing or potential risks to farmers' income and capital arising from adverse price fluctuations in the agricultural market. At the same time, the value and structural proportion of capital for financial support of the agricultural sector is determined in proportion to the required amount of state aid for convergence of regions on incomes of agricultural producers, bringing these incomes to other sectors of the economy, preventing social problems in the agricultural sector. The key element of state support is the target prices, which are supported by the state for the products of the agricultural sector, and ensure the functioning of agricultural enterprises on certain indicators of profitability. This model of government regulation is followed by major exporters of food and agricultural raw materials in the European Union and some other food-importing countries. In our opinion, first of all, it is necessary to determine for which types of economic development of the state these models can be chosen, through systemic connections on the selected key features. We believe that the type of model of state regulation of the agricultural sector in Ukraine should be considered intermediate (between the American and European), with a specific mechanism of financial regulation, which gives preference to direct methods of state regulation, with a set of appropriate levers and tools.

It should be noted that the areas of financial support laid down in the annual budgets of Ukraine (budget supplements № 3–5) differ significantly by year; some of the programs ceased to operate (due to the reorganization of institutions, the termination of direct state support), while others, on the contrary, were allocated additional funds [14]. In our opinion, the main factors in this process were the following: first, the EU requirements to reduce direct support to the manufacturer;

secondly, change of strategy and opportunities of state financing through reorganization of governing bodies of the agricultural sector of the economy (ministry, apparatus, services, departments, commissions, and committees), its financial and commodity infrastructure (state land bank, wholesale markets, advisory service); third, the manual regime of budget program management, which gave rise to corruption, led to lobbying the interests of certain groups of entities in the agricultural sector of the economy [15].

Also, we emphasize the following: in 2016, state support at least 1°% of agricultural gross domestic product (GDP) as the main instrument of public financial policy for the agricultural sector of Ukraine at the legislative level was fixed (proposed as an alternative to abolish the special value-added tax regime for farmers), with further prolongation of the specified for the next 5 years [16]. However, in 2018, there were adjustments at the legislative level: state support was set at no more than 1°% of agricultural GDP, which actually reduced the annual amount of funds from the State budget for the agricultural sector of the economy [17]. Accelerated dismantling of state regulation mechanisms has endangered the effectiveness of public financial policy instruments in the agricultural sector of Ukraine and encouraged financial and economic imbalances. Ensuring the long-term macroeconomic and financial stability of the country is crucial for public financial policy, and public support as a form of financial security is crucial for the capital reproduction in the agricultural sector of the economy on an expanded basis [13, p. 203]. We emphasize the imperative of our sources of funding, however, budget support is necessary for sustainable economic growth due to the low investment capacity of the agricultural sector. Therefore, it is necessary to optimally combine the state financial levers of influence with the market-competitive mechanism of functioning and development of the agrarian economy. To do this, the redistribution of GDP in favor of the agricultural sector should be systemic: on the principle of a protected balance sheet (mandatory) it is necessary to consolidate the level of state support for at least 1% of agricultural GDP until 2025, with the possibility of adjustment to increase up to 3.5–5°%, if necessary). Secondly, the target vector of

state support should be the positive dynamics of creating added value in the agricultural sector of the economy and stabilizing the financial stability of agricultural enterprises, which will form the basis of expanded capital reproduction and encourage accelerated sustainable development of the agricultural sector. Third, based on appropriate financial and economic policies, government regulation should make structural changes to the optimal ratio between the accumulation and consumption of capital, which should be supported by public finances.

Conclusions. To ensure sustainable development of the agricultural sector, the main vector of state regulation should be aimed at expanding investment demand, sustainable reproduction of capital on an expanded basis (through increasing the added value of the agricultural sector), which in turn will have a multiplier effect and affect the national economy positively. The main directions of budget financing of the agricultural sector of Ukraine's economy are as follows: increase in the absolute volume and share in the total expenditures of the Consolidated budget of Ukraine at the level of the industry's contribution to the country's GDP; improving the quality of budget planning of expenditures, limiting the possibility of adjusting their volumes for the general and special funds; expenditures to support food security and export potential of the agricultural sector of the economy under-protected items; ensuring structural changes in favor of the development budget and its formation on a medium-term basis; prohibition of discretion in the financing of state and regional target programs in accordance with the approved passports, specification of these expenditures in accordance with the departmental and program classification to ensure the transparency of the budget process. These recommendations are aimed at the fullest possible implementation of financial management functions in the budget sphere – forecasting, planning, control in the form of a state audit of the legality and efficiency of budget funds by their managers – subjects of the agricultural sector in Ukraine.

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МЕТОДИЧНИЙ ІНСТРУМЕНТАРІЙ БЮДЖЕТНОГО ФІНАНСУВАННЯ АГРАРНОГО СЕКТОРУ ЕКОНОМІКИ

О. О. Лемішко

Анотація. *Стаття присвячена опрацюванню методичного інструментарію бюджетного фінансування аграрного сектору економіки України. Обгрунтовано, що аграрний сектор є базовою складовою сталого розвитку національної економіки, мультиплікатором загальноекономічного зростання. Діагностовано низьку якість бюджетного планування, що негативно вплинуло на формування системи бюджетного фінансування аграрного сектору економіки України. Системними вадами фінансового забезпечення аграрного сектору економіки із Державного бюджету України визначено: багаторазове корегування планових показників видатків за загальним і, особливо, за спеціальним фондом, через невиконання планових обсягів і несвоєчасність бюджетного асигнування щодо потреб аграрного сектору, відсутність спадкоємності в щорічному прийнятті рішень за переліком і обсягом фінансування державних програм та ін. Встановлено, що сільське господарство України на 2/3 фінансується із загального фонду Державного бюджету, зі спеціального – на третину; основним джерелом фінансування інших галузей аграрного сектору є загальний фонд. Визначено типи моделей державного регулювання аграрного сектору економіки в розрізі базових ознак – тип фінансової політики, рівень втручання держави, цільова спрямованість, наслідки для ринкового середовища, та країни, що*

застосовують відповідні моделі. За цим комплексом ознак виділено американський та європейський типи моделей. Діагностовано тип моделі відтворення капіталу в агарному секторі економіки України як проміжний тип (між американським і європейським) зі специфічним механізмом фінансового регулювання, перевага в якому надається прямим методам державного регулювання з відповідними важелями та інструментами. Наголошено, що цільовим вектором державної підтримки повинна стати позитивна динаміка щодо створення доданої вартості в аграрному секторі економіки та стабілізація фінансової стійкості аграрних підприємств, що сформує базис розширеного відтворення капіталу і спонукає до прискореного сталого розвитку аграрного сектору економіки. Сформовано основні напрями бюджетного фінансування аграрного сектору економіки України: збільшення абсолютного обсягу й питомої ваги в загальних видатках Зведеного бюджету України на рівні внеску галузі у ВВП країни; підвищення якості бюджетного планування видатків, обмеження можливостей корегування їхніх обсягів за загальним і спеціальним фондом; проведення видатків на підтримання продовольчої безпеки й експортного потенціалу аграрного сектору економіки за захищеними статтями; забезпечення структурних змін на користь бюджету розвитку і його формування на середньостроковій основі; заборона дискретності у фінансуванні державних і регіональних цільових програм відповідно до затверджених паспортів, конкретизація зазначених видатків згідно з відомчою і програмною класифікацією, для забезпечення прозорості бюджетного процесу.

Ключові слова: *методичний інструментарій, бюджетне фінансування, аграрний сектор, моделі державного регулювання, додана вартість, загальний фонд, спеціальний фонд.*