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REVISTA BRASILEIRA DE POLÍTICAS PÚBLICAS
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**Legal foundations and features
of public administration in the
budgetary sphere in Ukraine and
abroad**

**Fundamentos jurídicos e
características da administração
pública na esfera orçamental na
Ucrânia e no exterior**

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Legal foundations and features of public administration in the budgetary sphere in Ukraine and abroad*

Fundamentos jurídicos e características da administração pública na esfera orçamental na Ucrânia e no exterior

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Abstract

The relevance of the study of public administration in the budgetary sphere is associated with the latest changes and reforms in this sector in Ukraine. The purpose this paper is to investigate the legal foundations and features of public administration in the budgetary sphere through the coverage of theoretical and practical aspects of the problem, as well as to conduct a comparative analysis of the functioning of public administration in the budgetary sphere both in Ukraine and abroad. The study was performed using various methodological approaches and concepts, among which it is worth highlighting the theoretical methodological approach, the synthesis method, the functional methodological approach. In the course of studying public administration in the budgetary sphere, the main tasks were completed, namely the theoretical aspect of the study related to the definition of the terms “public administration” and “budgetary sphere”.

Keywords: public administration; budget; budgetary sphere; national policy; digital economy.

Resumo

A relevância do estudo da administração pública na esfera orçamentária está associada às últimas mudanças e reformas neste setor na Ucrânia. O objetivo deste artigo é investigar os fundamentos legais e as características da administração pública na esfera orçamentária por meio da cobertura de aspectos teóricos e práticos do problema, bem como conduzir uma análise comparativa do funcionamento da administração pública na esfera orçamentária na Ucrânia e no exterior. O estudo foi realizado usando várias abordagens e conceitos metodológicos, entre os quais vale destacar a abordagem teórica metodológica, o método de síntese, a abordagem metodológica funcional. No curso do estudo da administração pública na esfera orçamentária, as

principais tarefas foram concluídas, a saber, o aspecto teórico do estudo relacionado à definição dos termos “administração pública” e “esfera orçamentária”.

Palavras-chave: administração pública; orçamento; esfera orçamentária; política nacional; economia digital.

1 Introduction

Starting the study of public administration in the budgetary sphere, it is worth first to cover the theoretical aspect of the study of this concept. Public administration is also considered as state and municipal administration, and in its general interpretation it should be described as a scientific branch, which includes simultaneously interconnected and autonomous branches of study. It is also necessary to highlight public administration, which ensures the proper functioning of state bodies and public services in the administrative and operational aspects. It is also worth mentioning the analysis of government programmes and policies, the activity of which is in strategic planning, as well as in the provision of an assessment of regulatory impact.

This allows describing public administration as a sphere uniting into a system of interacting elements, such as state, municipal, non-profit, and mixed structures. Their purpose is to provide solutions to collective problems, as well as to satisfy the problems of the public.¹ Thus, by combining the above elements into a single system, public administration is a public-state system created to realise national benefits and local interests, as well as the sector for the production of public goods. Since public administration pays tremendous attention to the possibility of independent choice, creating personal autonomy, the level of execution of decisions of a managerial nature, as well as the level of feedback, where interests will be ensured, first of all, in relations with citizens, is of particular importance for the implementation of the granted right.

For example, taxation, law-making and law enforcement programmes, as well as the implementation and preparation of social programmes; securing the interests of groups united by a common feature, such as ethnic groups, trade unions, etc.; as well as regulation of relationships arising with commercial organisations and enterprises based on consolidated regulations, public-private partnerships, etc.² An analysis of the relations arising between municipal and state bodies with the above groups of subjects makes it possible to single out the political component in determining the activities of public administration. Thus, the political aspect indicates the presence of formal and informal actors in public administration, taking part in the adoption and implementation of decisions, as well as formal and informal structures, the purpose of which is to create such decisions, their perception and implementation.³ The purpose of this paper is to investigate the legal foundations and features of public administration in the budgetary sphere by revealing the theoretical and practical aspects of the problem posed, as well as a comparative analysis of the functioning of the research subject in Ukraine and abroad. The key objectives of this study were identified as follows:

- to consistently and logically cover the theoretical aspects of public administration in the budgetary sphere, to determine the principles of its functioning and inherent features of its activity;

¹ SOLYANNIKOVA, S. P.; BONDARENKO, N. O. Foreign experience in conducting budget reviews costs and possibilities of using it in Russian practice. *Financial Life*, v. 3, p. 86-90, 2020.

² KUPRYASHIN, G. L. Public administration. *Political Science*, v. 2, p. 101-131, 2016.

³ GEORGIEVSKY, Y. Public administration of the territorial community in Ukraine: constitutional and legal problems of reform. *National Legal Journal: Theory and Practice*, v. 4, p. 43-47, 2016.; FADEIKINA, N. V.; SINKINA, A. A. Modernisation of the budgetary process based on the principles of public administration of the socio-economic development of public legal entities: 2004-2018. *Siberian Financial School*, v. 4, p. 38-58, 2018.

- to consider the functioning of the sector under study in Ukraine and other states, highlight the basic concepts of defining the functions of this segment in the indicated territories and the principles of public administration in the budgetary sphere;
- to conduct a comparative analysis of the functioning of public administration in the budgetary sphere in Ukraine and other states.

2 Materials and methods

Considering the legal foundations and features of public administration in the budgetary sphere in Ukraine and other states, it is worth highlighting some methodological approaches and concepts of the study of both theoretical and practical significance. First, for a more detailed study of the problem, it is worth highlighting a theoretical methodological approach that contributes to the coverage of such concepts as “public administration” and “budgetary sphere”, highlighting their features, principles of activity and characteristic features. The synthesis method will be important in this study, which will help combine the described concepts, namely “public administration” and “budgetary sphere”, to establish the interrelation between them, and also to describe their legal basis of activity and the specific features of their functioning. Further, it is worth considering such approach as a functional methodological approach, which will help highlight the goals and main objectives of this study.

The method of logical analysis was also used, which helps to consistently describe both theoretical and practical aspects of studying this issue, comprehensively covering them. Since the subject under study is the functioning of public administration in the budgetary sphere in Ukraine and abroad, such methodological approaches as a method of analysis and a method of comparative analysis will be required, enabling the consideration of the specified activity and compare its inherent features and fundamental principles, as well as to determine the level of effectiveness of such activities. It is worth noting the importance of the method of analysis of scientific literature, contributing, due to the works of other researchers, to the study of problems in a clear logical sequence, as well as considering all the studied aspects of this subject.

This study is performed in several key stages. The first stage is described by the study of public administration in the budgetary sphere using a theoretical methodological approach, defining the inherent features and principles of such activities. The second stage is determined by the practical component, which is based on the investigation of the functioning of the sector under study in Ukraine and other states. The third and final stage is to perform a comparative analysis of the activities of public administration in the budgetary sphere in Ukraine and other states, as well as to highlight the positive and negative qualities prevailing in the functioning systems of certain states.

There is a fact of the inconsistency of the cooperative connection arising between the political, administrative, and operational subsystems of public administration. This contradictory connection can demonstrate that the process of a unified system that arises between government and municipal authorities, interacting based on different logic, contributes to the development of certain guidelines, the introduction of values and traditions, as well as technologies and rules of government. This process also introduces a mechanism of a special nature that helps agree on the common opinion of all stakeholders. Notably, public administration constitutes a political and administrative system described by a powerful nature related to the modern political regime, the presence of specialised administrative institutions endowed with regulatory powers, as well as finding compromises aimed at solving the interests of groups of stakeholders.

3 Results and discussion

The public administration sector is of increasing global interest due to its constant development, as well as since this industry can provide infrastructure and other services of a public nature, while creating and operating networks and infrastructure facilities. It is also worth noting that at present, many states are trying to find new feasible approaches to the development of the country's economic sector. For example, due to the increased role of the private sector in the development of sectoral complexes, which can considerably increase the efficiency of reforming the country's economic segment.⁴ The concept "public administration" is described as a process of an authoritarian nature, exercised through a set of various elements, namely such as regulating the activities of the state regarding the public and private life of subjects to streamline the power of the state, as well as the development and implementation of the systemic nature of public authorities and municipal government at all levels of the administrative-territorial division of the state, by introducing special techniques and methods into such activities.

There are two conceptual approaches to the definition of "public administration", which reveal it in a broad and narrow sense. From the point of view of the first conceptual approach, this concept is revealed as a system of state bodies, which is implemented thanks to the functioning of all branches of government to regulate public relations.⁵ As noted in this interpretation, this concept covers the functioning of all branches of government, namely the executive, legislative, judicial power, as well as other state and non-state bodies that are not part of the branches of government. The executive power is covered because public administration has the right to carry out administrative activities within the control of the prescriptions of the norms of laws. Public administration covers legislative activity through legislative activity, judicial – through the administration of justice. Public authorities that are not part of the indicated branches of state power (prosecutors, the National Bank of Ukraine, etc.) and non-state bodies (local government bodies) are covered by public administration during the implementation of the powers granted to them by law.

Considering this concept in a narrow sense, it is a system of administrative bodies, the activity of which is focused on the implementation of administrative functions. Approaching the issue of state regulation of public administration, it is worth noting that this activity is aimed at maintaining three basic principles. The first principle is to prevent the abuse of the authority given, especially by actors who do not represent the interests of the state or otherwise harm them. The second principle helps ensure the effective use of the positive aspects of public administration and the opportunities provided that contribute to this, and also helps in preventing the occurrence of various problems, especially those related to the concept of economic competition. The last, third principle, helps to prevent corruption offences, since this problem significantly affects the efficiency of economic sector development.⁶

In addition, the concept under study is interpreted as statutory regulation of legal relations, the purpose of which is to control compliance with certain legislative norms, as well as specialised agreements and obligations by the subjects of these legal relations. When considering the concept in a narrow sense, public administration manifests itself in the legislative establishment of certain legal norms on a clear delineation of powers between municipal authorities and public authorities.⁷ Having defined the concept of public administration, it is distinguished from other subject areas by some inherent features. Among them, it is worth noting the latest political and legal issues, the consideration of which is quite relevant. The next important feature is the presence in the development process of special solutions of values of a normative nature,

⁴ KOROBKA, I. N. Legislative methods (tools) of public administration in the field of civil protection in Ukraine. *Actual Problems of Our Time*, v. 4, p. 45-51, 2019.

⁵ SOROCHENKO, A. V. Public-private partnership and public administration in Ukraine: correlation of concepts. *BarSU Bulletin*, v. 6, p. 152-158, 2018.

⁶ ZAYARNAYA, I. A.; KOLTSYUK, N. V. The role of local budgets in ensuring the effectiveness of municipal finance management in Russia and in foreign countries. *Bulletin of the Altai Academy of Economics and Law*, v. 6, p. 236-240, 2020.

⁷ SOROCHENKO, A. V. PPP in the context of public administration in Ukraine. *Law and State*, v. 2, p. 78-87, 2019.

namely, the direction of research in this vein, that is, directly highlighting the basic values. Finally, the third feature finds its place in scientific research, which is distinguished by such a feature as the study of what needs to be done, and not what could be.⁸

In foreign practices, the sector for the study of public administration in the framework of political and legal analysis is a combination of various branches, namely political science, microeconomics, systems theory, public finance, as well as other branches of science that help form an interdisciplinary understanding of public administration, or rather how it should function, what its essence is, how it can influence government programmes, assess its impact and the results of public administration. Considering the modern vision to the approach of public administration activities, there are high requirements for the professional training of employees, which are directly related to strengthening their analytical skills. Therefore, the study of the theory of public administration will help in the development of the skills required, solving problems in the field of forecasting management decisions and in the development of the effectiveness of participation in managerial decision-making.⁹ Thus, it is possible to form the idea that public administration in its own way acts as a branch of political science and practical management science, which, as a result, allows ensuring protection from incompetence.

To increase the level of implementation of the analytical approach, it should be accompanied by certain factors, namely the presence of experts in the analytical field and the organisation of the public administration process, which will allow predicting the consequences of managerial decision-making, the development of basic concepts in the activities of public administration by personnel, as well as desire to use an analytical approach directly in public administration activities.¹⁰ Notably, the terms “public administration”, “public regulation” and “public authority” are not identical. The definition of “public administration” is outlined above. In turn, it is worth considering the definitions of the latter two and highlighting their differences. Thus, the term “public regulation” means not only the regulation of relations based on the official government of the state and its subordinate bodies, but also due to the developed generally binding norms and rules of social behaviour by society, a collective of citizens or certain non-state bodies. Furthermore, among the commonalities with public administration, it is noted that public regulation is also a process; distinctive is that it has a sufficient impact on people in all spheres of life; it must be of a systemic nature. Regulation is reflected in various social norms.

The term “public authority” is interpreted more as a form of citizens’ exercise of any political power, which does not coincide in its scope and powers with any of the forms of implementation of state power. The subjects of public authority are the people, state authorities, municipal authorities, local authorities and others; objects of public power — a person and their various modes, as well as groups of people and spheres of public life. The mechanism for the implementation of public power in general comprises the form of power, type of power, state of power, infrastructure of power, organisational and legal methods of exercising power. An essential element in the implementation of public administration activities is the budgetary process, namely the distribution of its goals and objectives in accordance with national policy. Public administration in the budgetary sphere should be exercised on the principles of transparency, legitimacy, democracy, strategic partnership and responsibility of the authorities in the social sphere, budgetary responsibility, as well as considering the provision of feedback and active civil policy in this area, carried out by application of various methods of information and communication support of stakeholders in ensuring an efficiency increase in public administration and ensuring the well-being of citizens. And in this case,

⁸ SHIBANOVA, A. A. “Lean thinking” in public sector organisations. *Industrial Economy*, v. 4, p. 30-34, 2020.

⁹ KISELEV, L. V. The role of IPSAS in improving the quality of public services and in ensuring the transparency of the activities of public sector entities. In: GRISHKINA, S. N.; SYDNEVA, V. P. (ed.), *Optimisation of accounting and analytical procedures in the context of the digitalisation of the economy*. Moscow: Financial University, 2020. p. 54-63.

¹⁰ LEVCHENKO, Y. S. *Theoretical and methodological foundations of financial support for bridge construction in Ukraine in the framework of public-private partnership*. Sofia: VUZF University. 2020.

the principle of budgetary responsibility, implemented in the effective management of public finances on behalf of the population and exclusively in the interests of the population, is one of the key ones.¹¹

In the public administration system, the key processes operating in the field of budget management are as follows: budget plan development, its submission, consideration and approval, as well as reporting on its implementation; management of interaction between stakeholders in its effective manifestation; development and implementation of such interactive mechanism between stakeholders; information and communication flow control; as well as monitoring the determination of the results of the public administration system activities, which includes the evaluation of the effectiveness of the use of budget funds. That is, the budget is planned, formed, and implemented based on the results of the national policy; in other words, budget allocations are entirely dependent on the final results of government programmes in the field of the budget. One of the reasons for the increase in the efficiency of public administration of the budget segment is the orientation towards the needs of the population, namely in modern conditions of territorial differences, for example, such as natural, geographical, economic, and social in the quality of life of citizens, which cannot be fully considered. As for the main tasks currently being set by public administration in the budgetary sphere, they should include the incentivisation to improve the quality of management of the budget segment in Ukraine, the creation of an incentive to increase incomes to the budget, reform of the system of distribution of obligations between subjects in the budgetary sphere, as well as reform the mechanisms for providing financial aid to entities in the budgetary sphere.¹²

It is also worth considering the current system of public administration in the budgetary sphere in Ukraine. It includes the presence of an integral system for managing budgetary funds, which establishes clear principles and powers of each of the subjects of budgetary legal relations. The system organises this process based on the results of current expenditure obligations, creates and develops treasury bodies, gradually introduces new budgeting tools aimed at obtaining results, establishing rules and procedures for the budget process, and also creates a system for monitoring the quality of financial management. However, despite the presence of so many positive aspects in the public administration system in the budgetary sphere, there are still shortcomings. For example, strategic planning was weakly linked to budget planning, a large increase in budget expenditures was maintained, government and local authorities were not ready to increase the level of efficiency of their own activities, including budget expenditures, and an effective assessment was not provided based on the results of the use of financial resources and activities of public administration authorities in the budget segment.¹³

Speaking about the experience of public administration of the budgetary sphere in Ukraine, this is a process regulated by the norms of budgetary legislation, the purpose of which is to draw up, consider draft budgets, approve and implement such a budget plan, as well as prepare, review and approve a report on the implementation of the budget plan. Based on the above, it is also worth noting that the legislation of Ukraine regulating the management of the budgetary sphere is a link that stimulates the efficiency of this sector and its immediate further development.¹⁴ At this stage, the policy of Ukraine in the field of public administration of the budgetary sphere has certain problems associated with violation of budgetary legislation. This problem has arisen due to the complexity of the budget process, which allows authorised individuals to abuse their powers. All this is complicated by the fact that abuse of authority can be carried out at

¹¹ BELOSTOTSKY, A. A. Prospects for the development of the budget of the municipal formation in the context of public administration. In: GOROKHOV, A. A. (ed.). *Institutions and mechanisms of innovative development: World experience and Russian practice*. Kursk: Universitetskayakniga, 2018. p. 62-66.

¹² CHENSKY, A. V.; SUCHKOVA, O. E. Adaptation of the world experience of the functioning of the system of financial and budgetary control in the system of state administration. In: SHIBAIEVA, N.; BREKHOVA, T.; RYABININA, N.; KOROLEVA, A. (ed.). *Comprehensive development of territorial systems and increasing the efficiency of regional management in the context of the digitalisation of the economy*. Turgenev: Oryol State University I.S., 2020. p. 479-480.

¹³ NOVOKHATSKAYA, M. N.; GORLOVA, N. A. Problems of formation of accounting information on non-financial assets in the budgetary sphere. *Financial Bulletin*, v. 4, p. 35-40, 2020.

¹⁴ ILLNITSKIY, O. Reform of budgetary (fiscal) decentralisation in Ukraine. *Public Law*, v. 1, p. 126-134, 2016.

absolutely any stage of the budget process, from the creation of a budget process plan to the approval of a report on the conduct of such a process, which entails insufficient funding of budget programs. Therefore, to conduct a successful policy in the field of public administration in the budgetary sphere in Ukraine, the question arises not of eliminating the offence, but of preventing it. This can be achieved by reforming the current legislation governing the sphere of budgetary legal relations.

Considering the practice of legislative reforms in Ukraine, it is important to note that it has made significant changes in the regulation of the budgetary process. But still, at the moment there are negative factors. Thus, one of the negative factors is that some legal norms of the area under study are introduced with a delay, or are completely written retroactively. This creates a critical problem, namely the low level of stability in the adoption of draft laws, as well as the assessment of the qualities of the adopted draft laws. The emergence of this problem is because decisions on the adoption of most draft laws occur without sufficient scientific reasoning of the draft law under consideration. Another problem in public administration of the budget process in Ukraine is the low efficiency of the budget control segment due to the low involvement of the state in the implementation of certain national policies.¹⁵ The described problem entails consequences in the form of a low level of cooperation and planned professional activity between authorised state bodies, namely in state control of the budget process. The solution to this problem, which is possible with the interconnection of state bodies exercising budget control, will help regulate supervision more qualitatively and efficiently. The importance of solving the problem of state control in the budgetary sphere is because it enables the prevention of offences arising in the public administration of the budgetary segment, especially in case of abuse of authority by officials.¹⁶

The above problems can be solved due to the regulation of legal norms enshrined in the legislation regulating the budgetary process of Ukraine, which will lead to an increase in the efficiency of this segment. In addition, for the activities of public administration to be more effective and in line with international legal standards, one should contemplate the consideration of the policies pursued in other states. For example, having considered the policy of the United States of America in the field of public administration in the budgetary sphere, it can be concluded that it is multifaceted and rather sophisticated. This is supported by numerous subjects of the budget process, as well as by a sufficiently reasoned analysis pursuant to the implemented national policy in the field of public administration in the public sector.¹⁷ A feature of the given US national policy is that state control in the budgetary sphere is exercised not only by the Treasury, but also by other authorised bodies. For example, the General Audit Office of the US Congress, the Internal Revenue Service, inspectors of the US Federal Reserve System, Administrative and the Budget Office under the President of the United States, the United States Recruitment and Placement Office, and other specialised bodies authorised to exercise budgetary control. The distinguishing factor from Ukrainian policy in this area is not the number of government bodies provided, but their joint functioning in the implementation of their duties.

This element in the system of public administration of the budgetary sphere as an interconnection between state bodies in the sphere of exercising their powers in the segment under study is essential, allowing to ensure the proper functioning of this sphere and its effectiveness.

One should also consider Spain's policy in this area. In particular, it is associated with the practice of passing important draft laws. This practice is that the adoption of draft laws at the final stage is characterised by the approval of the draft law and its entry into force. Therewith, the signing of such draft laws by the head of state is not a mandatory requirement, but rather a formality. A similar practice of adopting draft laws

¹⁵ POTAPOVA, T. I. *School for young innovators*. Kursk: Southwestern State University, 2021.

¹⁶ ILIASHENKO, A. The value and role of budget control in the system of the budget process. *Economy and Society*, v. 24, 2021. Available at: <https://economyandsociety.in.ua/index.php/journal/article/download/201/193/>.

¹⁷ KUZHELIEV, M. O. *Management of public finances in the conditions of reforming the economy of Ukraine*. 2020. Available at: http://ir.nusta.edu.ua/jspui/bitstream/doc/4639/1/4399_IR.pdf.

is exercised in Japan and Sweden. In addition, analysing the practices of other highly developed states in public administration of the budgetary sphere, one cannot fail to note the practice of Germany. Successful national policy in the segment under study is described by great attention to budget and financial planning. Germany's budget planning policy is drawn up differently each year, factoring in the specific features of the national policy pursued during the year. This positively affects the economic system in general, since the response to all kinds of changes of an economic or social nature is flexible, which describes the national policy as adaptable to various modernisations. Furthermore, in German policy, a considerable attention is paid to the development of the expenditure side of the budget.¹⁸

An essential part of the policy of public administration in the budgetary sphere is the discussion of the procedural part of the budget process. That is, its preparation, consideration, adoption of the budget plan, as well as consideration of the report on the budget process in the media. This ensures the transparency of the public administration in budgetary activities, increases the awareness of the population in the current policy and public confidence in public authorities and non-state bodies, which considerably affects the development of this segment in the state. In the policy of Ukraine, this reform would be vital, as it would help to prevent or avert the adverse aspects of budgetary policy. Thus, having performed a comparative analysis of the policy in Ukraine and other states, it is necessary to consider both negative and positive practices of its implementation. The negative aspect will help in considering the elements that reduce the efficiency of public administration in the budgetary sphere. In turn, the positive aspects will help identify new opportunities for its improvement and implementation in the national policy, which will subsequently contribute to the transition of the state's economic system to a qualitatively new level.

4 Conclusions

The tasks set by public administration in the budgetary sphere include the incentivisation to improve the quality of the budget segment management in Ukraine, to increase budget revenues, the reform of the system of distribution of obligations between subjects in the budgetary sphere, and also the reform of the mechanisms for providing financial aid to entities in the budgetary sphere. The practical aspect of the policy pursued in Ukraine should also be noted. At present, there are a fairly large number of problems that have emerged due to the complexity of the budget process, which allowed authorised individuals to abuse their powers. This is additionally complicated by the fact that abuse of the granted powers can be exercised at absolutely any stage of the budget process – from the creation of a budget process plan to the approval of the report on the implementation of such process. This has the potential to entail insufficient funding of existing budget programmes.

The present study also reviewed the public policies of various countries, including the United States of America, Germany, Spain, Sweden, and Japan. Comparing the practices of other states with the practices exercised in Ukraine, many necessary reforms were identified. These include increasing the efficiency of the interaction between state bodies operating in the field of the budget, legislative reforms governing the budget segment, consideration of draft laws based on scientific reasoned analysis, as well as discussion of draft laws bills and reports on budget planning or control in the media. Having considered the above aspects of theoretical and practical application, as well as introducing them into the national policy in public administration in the budgetary sphere, it is possible to improve the state of the economic system of Ukraine and take it to a qualitatively new level.

¹⁸ KEIL, Y. A.; LAMZIN, R. M.; EPININA, V. S. Efficiency and effectiveness of the application of innovative technologies. *Regional Economy*, v. 3, p. 15-24. 2016.

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