

PUBLIC ENVIRONMENTAL FUNDS AS A SOURCE OF THE FORMATION OF LOCAL BUDGETS OF UKRAINE

ПУБЛІЧНІ ЕКОЛОГІЧНІ ФОНДИ ЯК ДЖЕРЕЛО ФОРМУВАННЯ МІСЦЕВИХ БЮДЖЕТІВ УКРАЇНИ

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The author established that the existing trends of decentralization of the exercise of public power and accumulation of financial resources of local budgets did not solve at the proper level the problem of implementing the principle of proportionality as a priority for the implementation of state and regional environmental policies. The author justifies the need to characterize public environmental funds as a source of revenue generation of local budgets of Ukraine as a goal of the scientific publication. The methodological basis of the scientific article is the general scientific dialectical method, methods of formal logic, structural-logical methods, which allowed to determine the functional content of the activity of public environmental funds as a source of the revenue part of local budgets. The author concluded that it is possible to overcome the manifestations of corruption risks in the system of distribution of financial resources, receipts for the payment of environmental tax and other payments for the use of natural resources and objects, due to the establishment of a regulatory consolidation of the procedure for approving an estimate of costs for the implementation of certain environmental protection measures. The author emphasized that overcoming corruption risks in the formation of financial resources of environmental protection funds and their further distribution requires taking measures to implement financial control and audit the use of such targeted revenues. The author emphasized that the strategic tasks of the implementation of state and regional environmental policies in Ukraine include the need to implement a planning strategy for solving environmental protection problems on the basis of the legal succession of the formation of the Cabinet of Ministers of Ukraine and the long-term nature of government development programs. The author emphasized the need to overcome the problem of the low level of effectiveness of the implementation of national and regional environmental policies with the need to review approaches to the formation and distribution of funds of public environmental funds, including through the creation of regulatory and organizational bases for the activation of their role in the financial system of the state.

Key words: local budgets, united territorial communities, public environmental funds, off-budget trust funds, financial resources, financial decentralization, financial capacity.

Автором встановлено, що наявні тенденції децентралізації здійснення публічної влади та акумуляції фінансових ресурсів місцевих бюджетів не вирішили на належному рівні проблему реалізації принципу пропорційності як пріоритету здійснення державної та регіональної екологічних політик. Автором в якості мети наукової публікації обґрунтовується необхідність здійснення характеристики публічних екологічних фондів як джерела формування дохідної частини місцевих бюджетів України. Методологічну основу наукової статті становлять загальнонауковий діалектичний метод, методи формальної логіки, структурно-логічні методи, що дозволив визначити функціональний зміст діяльності публічних екологічних фондів як джерела дохідної частини місцевих бюджетів. Автором зроблено висновок, що подолання проявів корупційних ризиків у системі розподілу фінансових ресурсів надходжень за сплату екологічного податку та інших платежів за використання природних ресурсів та об'єктів є можливим за рахунок встановлення нормативного закріплення процедури ухвалення кошторису витрат для здійснення певних природоохоронних заходів. Автором наголошено, що подолання корупційних ризиків формування фінансових ресурсів фондів охорони довкілля та їх подальшого розподілу вимагає вжиття заходів із здійснення фінансового контролю та аудиту використання таких цільових надходжень. Автором підкреслено, що до стратегічних задач здійснення державної та регіональної екологічних політик в Україні відноситься необхідність запровадження стратегії планування із вирішення проблем охорони навколишнього природного середовища на засадах правонаступництва формування Кабінету Міністрів України та довгостроковості урядових програм розвитку. Автором наголошено на необхідності подолання проблеми низького рівня ефективності здійснення національної та регіональної екологічної політик із необхідністю перегляду підходів до формування та розподілу коштів публічних екологічних фондів, в тому числі за рахунок створення нормативно-правового та організаційного базисів для активізації їх ролі у фінансовій системі держави.

Ключові слова: місцеві бюджети, об'єднані територіальні громади, публічні екологічні фонди, позабюджетні цільові фонди, фінансові ресурси, фінансова децентралізація, фінансова спроможність.

Formulation of the problem. A large number of extra-budgetary funds operate in the financial system of the Ukrainian state, the functional purpose of which is to satisfy public interests in general, and in particular, in the field of environmental protection. The growing socio-economic crisis, the environmental security crisis, which has been characteristic of Ukraine for quite a long time, makes it impossible to perform the functions of the state at the proper level of organizational and legal efficiency.

The formation of sources of income of public funds as a component of local budgets in modern conditions is characterized by the presence of a low-effective system of their legal regulation, which makes it impossible to meet both the needs of the state and the needs of the region in ensuring the implementation of environmental policy and promoting the well-being of the population.

Overcoming the problem of ensuring the effectiveness of the functioning of public environmental funds as a source of formation of local budgets of Ukraine requires an understanding of regulatory and organizational

problems related to the regulation of legal relations regarding the functioning of extra-budgetary state special funds, the solution of which will ensure the effectiveness of the implementation of state and regional environmental policies.

Taking into account the above, the issue of finding ways to ensure the effectiveness of public environmental funds as a source of formation of local budgets of Ukraine, the coverage of which determined the purpose of this scientific publication, becomes more relevant.

Achieving both the results of theoretical and legal developments on the issues of building the country's financial system, in particular, such are the developments of L.K. Voronova, D.O. Hetmantseva, O.O. Dmytryk, M.P. Kucheryavenko, O.A. Lukasheva, A.O. Monayenko, S.O. Nischymnoi, A.O. Selivanova, O.O. Semchuk, E.M. Smichka and others; as well as to representative studies of the issue of formation and ensuring the effectiveness of public finances, which were carried out, in particular, by such scientists as O.O. Golovenko,

V.A. Tulyantseva, M.I. Damirchiev, M.I. Carlin et al. However, within the scope of the scientific works, *the issue* of ensuring the effectiveness of the formation of public environmental funds as a source of formation of local budgets was covered fragmentarily and requires separate research attention.

Presenting main material. Establishing the essence of the category «public environmental funds» should be based on their classification. In the study of O.A. Lukasheva emphasizes that the formation of funds from local budgets is carried out, including at the expense of public environmental funds [1, p. 303]. O. V. Makukh refers to the system of public finances as state and local budgets, as well as extra-budgetary trust funds. According to the scientist, public finances also include special purpose financial resources, in particular, resources of such entities as the National Bank of Ukraine and others [2, p. 251, 252].

In this aspect, it is necessary to pay attention to the conclusion of O. P. Orlyuk, who emphasizes that, according to the legislation of Ukraine, the functioning of extra-budgetary public funds is connected with the formation of their income at the expense of the corresponding mandatory payments [3, p. 341].

At the regional level, in modern conditions, the practice of functioning of a small number of off-budget public funds is widespread, while such practice cannot be characterized as positive, unlike the experience of foreign countries. For example, the source of income for local budgets is deductions made for the extraction of minerals of local importance, as well as income for the processing of primary and secondary mineral raw materials. Priority in the formation of public environmental funds as a source of formation of local budgets should be given to regions where there are increased problems in ensuring environmental safety requirements.

Prerequisites for the formation of public environmental funds are the presence in regions where the development of the regional economy is based on the extraction and processing of natural resources, taking measures to conserve mineral deposits, as well as the existing problems of low profitability of production. The creation of such public environmental funds allows solving the problem of forming a certain reserve of financial resources to ensure the solution of the needs of regional environmental policy and the implementation of relevant regional environmental programs.

As an example of the spread of the practice of creating off-budget environmental public funds in foreign countries, which has an appropriate level of effectiveness in overcoming the tasks of implementing regional environmental policy, we can cite the functioning of the Heritage Fund in the province of Alberta in Canada [4], the Fund for Prospective Development in Alaska (United States of America) [5] and funds created in the Netherlands with the aim of ensuring regional development and overcoming local employment problems [6].

In particular, the sources of revenue for the Fund for Prospective Development in the state of Alaska are part of rent payments for oil production (25%). These financial revenues to this fund are targeted revenues and should be used exclusively to overcome the economic and environmental problems and needs of the region. The functioning of the Future Development Fund in the state of Alaska is not subject to control by the central executive authorities, and its activities are subject to reporting to local self-government bodies. The activities of the Fund for Prospective Development in the state of Alaska are carried out in the organizational and legal form of a trust company based on the development of trust property relations formed at the expense of investment income [6, p. 224-225;].

Despite the existing trends towards decentralization of the formation of the revenue part of local budgets, the problem of imbalance in the distribution of financial resources between ecologically polluted regions of Ukraine and regions of Ukraine that suffer less from industrial pollution still remains. Regions that are characterized by a significant level of industrial pollution require the adoption of a larger volume of environmental protection measures aimed at restoring the right of a person to a safe environment, ensuring its favorability and «quality» for human life and health, but such an approach is not enshrined in the Budget Code of Ukraine, which due, in particular, to the unitary state form of the administrative-territorial system.

Therefore, in the aspect of ensuring the effectiveness of solving the problems of the formation of the revenue part of the budget and achieving the appropriate level of effectiveness of the implementation of regional environmental programs and strategies, it is necessary to intensify the activities of creating and functioning of targeted local extra-budgetary funds, the accumulation of financial resources of which should take place, including through the collection of fees for use of subsoil and other natural resources or objects.

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