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## THE CONCEPT, STRUCTURE AND STATISTICAL ANALYSIS OF THE STATE BUDGET OF UKRAINE

## ПОНЯТТЯ, СТРУКТУРА ТА СТАТИСТИЧНИЙ АНАЛІЗ ДЕРЖАВНОГО БЮДЖЕТУ УКРАЇНИ

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*Добрянська Н.А., Галицький О.М., Лук'ячук К.П. Поняття, структура та статистичний аналіз державного бюджету України. Оглядова стаття.*

Актуальність питання про державний бюджет не має часового обмеження. Із часів Давнього Риму до сьогодення в державі стає кожного року питання про те, як саме розподілити та спланувати фінансові ресурси на наступний період. Визначено поняття та структуру державного бюджету України. Проаналізовано та визначено поняття та структуру державного бюджету України за відповідними нормативно-правовими актами, поняття та структуру доходів державного бюджету України та поняття видатків державного бюджету України. У статті проаналізовано рівні доходів та видатків державного бюджету України з 2015 по 2021 роки, а також прогнозовано сума доходів та видатків Державного бюджету України на 2022 рік.

*Ключові слова:* державний бюджет України, бюджетна система України, доходи бюджету, видатки бюджету

*Dobrianska N.A., Halytskyi O.M., Lukianchuk K.P. The concept, structure and statistical analysis of the state budget of Ukraine. Review article.*

The urgency of the state budget issue has no time limit. From the time of Ancient Rome to the present day, the question of how exactly to allocate and plan financial resources for the next 365 (366 in the case of a leap year) becomes every year in the country. The concept and structure of the State Budget of Ukraine are defined. The concept and structure of the state budget of Ukraine according to normative legal acts, the concept and structure of revenues of the state budget of Ukraine and the concept of expenditures of the state budget of Ukraine are analyzed and defined. The article analyzes the levels of revenues and expenditures of the State Budget of Ukraine from 2015 to 2021, as well as forecasts the amount of revenues and expenditures of the State Budget of Ukraine for 2022.

*Keywords:* state budget of Ukraine, budget system of Ukraine, budget revenues, budget expenditures

**I**n today's conditions, market reforms and their provision in Ukraine require effective management of budget revenues and expenditures. The system of developing the approval of the state budget of Ukraine requires a lot of economic, social and legal knowledge, but, as scientists note, this is not enough for effective socio-economic development of the state. The process of approving revenues and expenditures of the state budget of Ukraine is complicated by the following political processes: political instability, imbalance in the financial system, and others.

### Analysis of recent research and publications

Analysis of the structure and conceptual principles of the state budget of Ukraine was one of the goals of the study of economists of our state. Among the studies should be identified S.I. Yuri [1], N.V. Prots and O.V. Side [10]. I. Lyutyi and L. Savych testify about the issues of planning the expenditure part of the state budget of Ukraine [11].

### Unsolved aspects of the problem

The problem of effective planning and implementation of the state budget of Ukraine for next year is the subject of scientific research and discussion. Despite the fact that the topic of research on the state budget is one of the most popular, but there is a need for further structural-theoretical and statistical-analytical identification and development of theoretical and economic principles to achieve the right balance between revenues and expenditures in the adopted state budget of Ukraine. Also, this study aims to identify the trend of the dynamics of the

adopted state budgets of Ukraine in the period from 2015 to 2021 and to forecast the possible monetary amount of revenues and expenditures for the next 2022.

*The aim of the article is to define the concept and structure of the state budget of Ukraine and statistical and analytical analysis of trends in the dynamics of adopted state budgets of the study period and forecasting the next adopted state budget for 2022.*

### The main part

The state budget of Ukraine is adopted every year by the Verkhovna Rada of Ukraine until December 1 on the eve of the following year. Invariable normative legal acts on the state budget are:

- Constitution of Ukraine;
- Budget Code of Ukraine;
- Tax Code of Ukraine;
- budget declaration;
- normative legal acts of executive bodies of Ukraine, which are adopted on the basis of the Budget Code of Ukraine;
- other laws governing budgetary relations provided for in Article 1 of the Budget Code of Ukraine.

S.I. Yuriy [1] explores the conceptual principles of the essence of the budget and determined that the state budget can be considered from the following fundamental aspects, which are described in Figure 1.

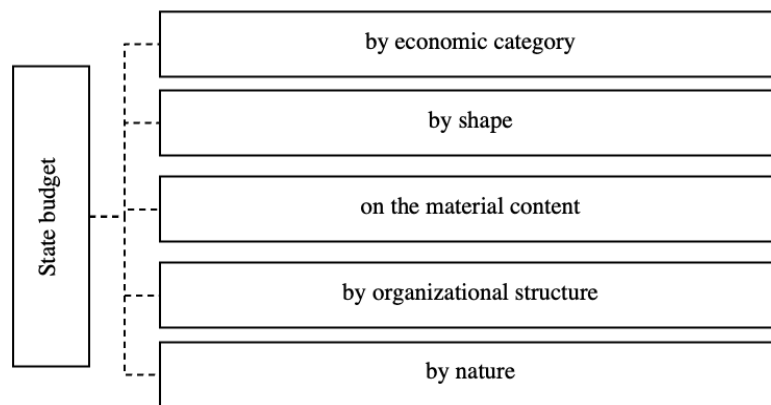


Figure 1. The essence of the state budget in conceptual aspects  
Source: compiled by authors on materials [1]

According to the economic category, the state budget is a monetary relationship that is created between the state and enterprises, organizations, institutions of all forms of ownership and individuals.

In form, the state budget is a basic financial plan of the state, which provides an opportunity to adjust to the hierarchical structure of multilevel financial subsystems, ensuring its implementation.

In terms of material content, the state budget is a centralized fund of state money, which is in constant motion relative to incoming budget flows and outgoing.

In terms of organizational structure, the state budget is the central link of the financial system, which determines the distribution and redistribution of GDP in full, namely between areas, structures, areas of production and circulation.

By nature, the state budget is a mandatory document in the form of a law, which de jure ensures the functioning of the budget process and its system.

Thus, it is possible to draw an analytical conclusion about the concept of the economic term "budget". The budget is a specific plan for the creation and use of financial resources to ensure the implementation of tasks and functions performed by the executive authorities during the budget period [1].

The structure of the budget consists of two basic elements – revenue and expenditure. According to the Budget Code of Ukraine, "budget revenues are budget

revenues, repayment of loans to the budget, funds from state (local) borrowings, funds from privatization of state property, return of budget funds from deposits, proceeds from the sale or presentation of securities" [2].

Budget revenues in turn consist of 4 main components, namely:

- tax revenues;
- non-tax revenues;
- income from capital transactions;
- transfers.

We propose to define each component as an economic term. According to Article 9 of the Budget Code of Ukraine, it is established that tax revenues are national and local taxes and fees, which are regulated by current Ukrainian legislation. Accordingly, non-tax revenues are voluntary compensatory payments, as well as fines and penalties paid, which are not related to the Tax Code of Ukraine [2].

Income from capital transactions is defined as income from the sale of capital assets, namely from significant property (houses, cars, investment objects, stocks, bonds). Transfers under the Budget Code of Ukraine are explained as funds received from public authorities, local governments, other states or international organizations on a non-refundable and gratuitous basis [2].

Expenditures of the state budget of Ukraine are expenditures, granting loans from the budget, debt repayment and placement of budget funds on deposits and purchase of securities. Accordingly, it can be concluded that budget expenditures are funds that are used to implement programs and activities planned by the budget through the provision of loans from the budget, debt repayment and placement of budget funds on deposits or purchase of securities.

Focusing on expenditures, it is necessary to note the theoretical conclusion of N.V. Prots and O.V. Bokiy the fact that the functions and tasks of Ukraine, its level and directions of social development and the interdependence between the economy and finances of Ukraine, its relations in the international arena are reflected through budget

expenditures. That is why scientists emphasize that the composition and structure of expenditures of the state budget of Ukraine provide a generalized conclusion about the economic, social and political state of development at present. Thus, the functional classification of expenditures of the state budget of Ukraine tends to be grouped depending on the areas of use of funds from the state budget of Ukraine to perform basic functions, namely:

- economic;
- social;
- defense;
- management, etc. [10].

The general characteristics of the structure of the state budget of Ukraine are described in Figure 2.

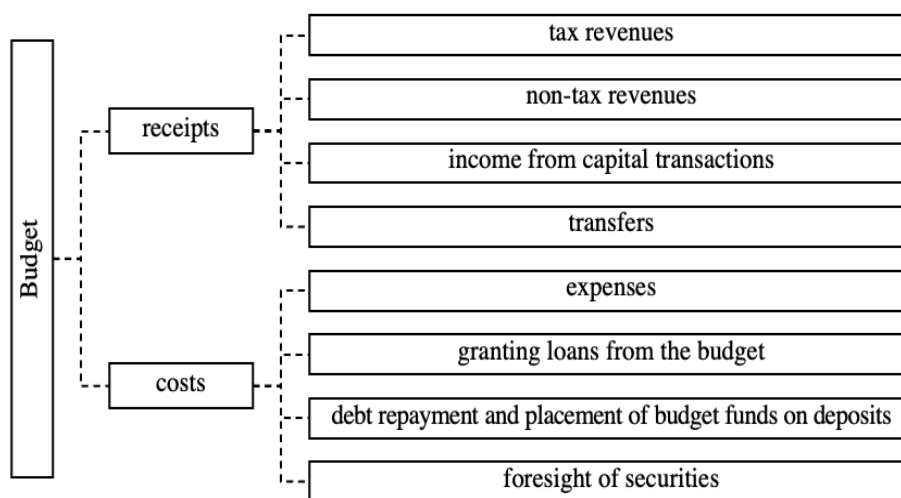


Figure 2. The structure of the state budget of Ukraine

Source: compiled by authors on materials [2]

The Budget Code of Ukraine stipulates that the budget system of Ukraine is a union of state and local budgets, which is formed taking into account economic relations, administrative-territorial and state

structures. The budget system of Ukraine should be regulated by law [2, 14].

The structure of the budget system of Ukraine is described in Figure 3.

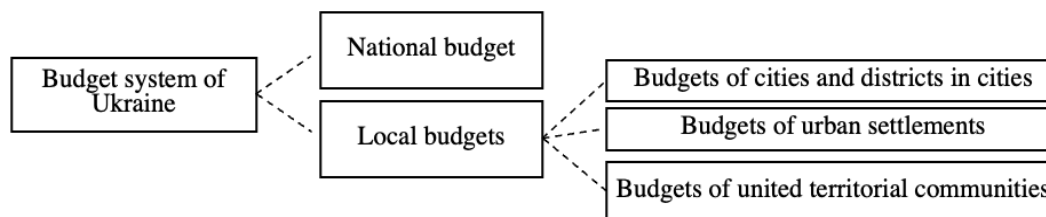


Figure 3. The structure of the budget system of Ukraine

Source: compiled by authors on materials [2]

Planning and approval of the state budget, according to such scholars as I. Lyutyi and L. Savych, consists of a set of organizational, technical and methodological measures to determine budget revenues and expenditures during their formation, consideration and approval. Scholars have determined that the purpose of planning and approval of the state budget of Ukraine is to manage budget funds in the medium term, based on an effective result for the state [11-13].

The State Budget of Ukraine for 2015 consists of revenues in the amount of UAH 516980.13 million, and expenditures – 581760.845 million UAH. [3]. For 2016, the Verkhovna Rada of Ukraine adopted and approved the state budget revenues in the amount of 607966.45 million UAH. and expenses – 681460.758 million UAH. [4]. Revenues of the Ukrainian state budget for 2017 were approved in the amount of 771266.617 million UAH, and expenditures – 841402834.3 thousand hryvnias [5]. Verkhovna Rada

of Ukraine approved the state budget of Ukraine for 2018 year with revenues in the amount of 917998.866 million UAH and expenditures in the amount of 991930.698 million UAH [6]. For 2019, revenues and expenditures in the amounts of 1007303.177 and 1093021.713 million UAH were officially determined, respectively [7]. Further, for 2020, the

Ukrainian budget was accepted with incomes in the amount of 1022051.935 million UAH, and expenses 1270677.100 million UAH [8]. In 2021, revenues in the amount of 1147876.117 million UAH and expenditures in the amount of 1385492.043 million UAH were accepted [9]. Information on the revenues of the state budget of Ukraine is given in Table 1.

Table 1. Revenue part of the state budget of Ukraine for 2015-2021

Year	The amount of state budget revenue, thousand UAH
2015	516980130.3
2016	607966450.8
2017	771266617.6
2018	917998866.4
2019	1007303177.9
2020	1022051935.0
2021	1147876117.3

Source: compiled by authors on materials [3-9]

Due to the statistical analysis, the changes between the adopted revenues of the state budget of Ukraine from 2015 to 2021 were determined and amount to 121732664.5 thousand UAH. The smallest difference in the state budget revenues adopted by the Verkhovna Rada of Ukraine is determined between 2020 and 2019, the percentage increase of which is 1.4%. Between 2018 and 2019, on the other hand, the

largest difference in the adopted state budget revenues – 189404311.5 thousand UAH, which in percentage growth is +9.7%, but the characteristics of the growth rate is the highest percentage in the difference between 2017 and 2016 is 26.8%. More detailed information on the statistical analysis of the state budget revenues of Ukraine for the period from 2015 to 2021 is presented in Table 2.

Figure 2. Statistical analysis of the state budget revenues of Ukraine for 2015-2021

Year	Amount of income, thousand UAH	Absolute increase, thousand UAH	Growth rate	Growth rate, %	The absolute value of 1% increase
2015	516980130.3	—	—	—	—
2016	607966450.8	90986320.5	1.176	17.6	5169801.303
2017	771266617.6	163300166.8	1.268	26.8	6079664.508
2018	917998866.4	146732248.8	1.190	19.0	7712666.176
2019	1007303177.9	189404311.5	1.097	9.7	9179988.664
2020	1022051935.0	14748757.1	1.014	1.4	10073031.779
2021	1147876117.3	125224182.3	1.123	12.3	10220519.35

Source: calculated by the authors based on materials [3-9]

The projected amount of revenues of the state budget of Ukraine for 2022 will be 1158096.636 million UAH. In the future, the object of analytical research is the expenditures of the state budget of

Ukraine. The identified expenditures of the state budget of Ukraine, adopted directly by the Verkhovna Rada of Ukraine, are given in Table 3 for further statistical analysis.

Table 3. Expenditures of the state budget of Ukraine for 2015-2021

Year	The amount of state budget expenditures, thousand UAH
2015	581760845.2
2016	681460758.2
2017	841402834.3
2018	991930698.4
2019	1093021713.2
2020	1270677100.3
2021	1385492043.2

Source: compiled by authors on materials [3-9]

It is possible to draw a conclusion on the basis of the stated information on expenses of the state budget of Ukraine that on the average changes between the accepted expenses of the state budget of Ukraine from

2015 to 2021 make 160746239.6 thousand UAH annually. The smallest difference between the state budget expenditures adopted by the Verkhovna Rada of Ukraine was determined between 2016 and 2015,

the increase of which in absolute terms is 99699913.0 thousand UAH. Between 2020 and 2019, on the other hand, the largest difference in the accepted expenditures of the state budget of Ukraine is in absolute terms 177655387.1 thousand UAH, which in percentage growth is 16.2%, but in terms of growth

rate the largest percentage the indicator is in the difference between 2017 and 2016 – 23.4%. More detailed information on the statistical analysis of state budget expenditures of Ukraine for the period from 2015 to 2021 is presented in Table 4.

Table 4 - Statistical analysis of state budget expenditures of Ukraine for the period 2015-2021

Year	Number of expenditures, thousand UAH	Absolute increase, thousand UAH.	Growth rate	Growth rate, %	The absolute value of 1% increase
2015	581760845.2	—	—	—	—
2016	681460758.2	99699913.0	1.171	17.1	5817608.452
2017	841402834.3	159942076.1	1.234	23.4	6814607.582
2018	991930698.4	150527864.1	1.178	17.8	8414028.343
2019	1093021713.2	101091014.8	1.101	10.1	9919306.984
2020	1270677100.3	177655387.1	1.162	16.2	10930217.132
2021	1385492043.2	114814942.9	1.090	9.0	12706771.003

Source: calculated by the authors on the basis of materials [3-9]

Regarding the issue of expenditure forecast for 2022, their amount in the amount of 1512559.814 million UAH is expected.

The question arises as to the definition of the basic characteristics of the state budget of Ukraine: is it deficit or surplus? The deficit budget under the Budget Code of Ukraine is defined as a budget in which the number of expenditures exceeds the amount of revenues. The surplus budget, in turn, is defined as a budget in which revenues exceed expenditures. According to the above information on revenues and expenditures of the state budget of Ukraine for recent years is defined as a deficit budget, and it is projected that the state budget for 2022 will not change to a surplus.

## Conclusions

Thus, the state budget of Ukraine has a multi-conceptual definition, namely in economic, formalized, material, organizational, characteristic aspects, but guided by the Budget Code of Ukraine, the state budget is a plan for the formation and use of financial resources to ensure tasks and functions. public authorities, local governments during the budget period. In today's reality there is a statistical assumption that for 2022, taking into account the continuation of the pandemic situation in the country it is necessary to introduce revenues of the state budget of Ukraine in the amount of 1158096.636 million UAH, and expenditures in the amount of 1512559.814 million UAH.

## Abstract

In today's environment, market reforms and their provision in Ukraine require effective management of budget revenues and expenditures. The system of development of approval of the State Budget of Ukraine requires a lot of economic, social and legal knowledge, but, as scientists point out, this is not enough for the effective socio-economic development of the state. The process of approval of revenues and expenditures of the State Budget of Ukraine is complicated by the following political processes: political instability, imbalance in the financial system, and others. The normative legal acts on the state budget are: Constitution of Ukraine; Budget Code of Ukraine; Tax Code of Ukraine; budget declaration; normative legal acts of executive bodies of Ukraine, which are adopted on the basis of the Budget Code of Ukraine; other laws regulating budgetary relations provided for in Article 1 of the Budget Code of Ukraine.

The budget is a binding document in the form of a law, which de jure ensures the functioning of the budget process and its system.

The article defines the structure of the Ukrainian state budget, namely – revenues and expenditures. budget revenues 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, receipts due to sale / presentation of securities. Expenditures of the state budget of Ukraine are expenditures, loans from the budget, repayment of the board and placement of budget funds on deposits and purchase of securities.

The problem of effective planning and implementation of the State Budget of Ukraine for the next year is the subject of scientific research and discussion. Despite the fact that the topic of scientific research on the State Budget is one of the most popular, the need for further structural, theoretical and statistical-analytical identification and development of theoretical and economic foundations to achieve the necessary balance between income and expenditures in the adopted State Budget of Ukraine. Also, this article is aimed at identifying the trend of dynamics of the adopted State Budgets of Ukraine from 2015 to 2021, and to predict the possible monetary amount of income and expenditure for the 2022 year. The study found that the planning and

approval of the state budget consists of a set of organizational, technical and methodological measures to determine budget revenues and expenditures during their formation, review and approval. Scholars have determined that the purpose of planning and approval of the state budget of Ukraine is to manage budget funds in the medium term, based on an effective result for the state

Thus, the purpose of the article is to determine the concept and structure of the State Budget of Ukraine and statistical and analytical analysis of the trend of dynamics of adopted state budgets for the period of 6 years and forecasting the next adopted state budget for 2022.

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