

**Kravtsiv V. S.**

*Doctor of Economics, Professor,  
Head of SI «Institute of Regional Research  
named after M. I. Dolishniy of the NAS of Ukraine», Ukraine;  
e-mail: kravciv@ukr.net; ORCID ID: 0000-0002-5618-0392*

**Zhuk P. V.**

*Ph. D. in Economics, Senior scientific researcher, leading scientific researcher,  
of the SI «Institute of Regional Research  
named after M. I. Dolishniy of the NAS of Ukraine», Ukraine;  
e-mail: pzhuk@ukr.net; ORCID ID: 0000-0003-4895-7752*

### **METHODICAL AND PRACTICAL ISSUES REGARDING THE PLACE OF ENVIRONMENTAL AND NATURAL RESOURCES PAYMENTS IN LOCAL BUDGETS IN CONDITIONS OF AUTHORITIES' DECENTRALIZATION**

**Abstract.** The paper outlines the issues regarding the transformation of role and place of environmental tax and rent payments for natural resources in local budgets in the context of the reform of local governance and authorities' territorial organization in Ukraine. Methodical approaches to assessment of such transformations are suggested. The processes and consequences of changes in management of natural resources and ecological security are the object of estimation and financial and budget results of such changes in conditions of ongoing administrative and financial decentralization reform in Ukraine are the subject of estimation. At the first stage, the authors compare the changes in competences of authorities of various levels before and in the process of administrative and financial decentralization. The second stage stipulates the defining of volumes and dynamics of the revenues from rent payments for natural resources and environmental tax to local budgets. The third stage provides the analysis of changes in distribution of competences and in the dynamics of revenues from rent payments for natural resources and environmental tax. It also reveals problem issues and suggests the ways of their solution. The conducted assessment contributed to conclusions regarding the lack of changes in the distribution of managerial liabilities between the state executive authorities and local governments and reduction of the share of rent payments for natural resources in local budgets from 2.4% down to 1.1% in 2014—2017 with its growth in state budget in the same period from 5.4% up to 5.7%. It does not correspond to the decentralization concept. The situation with distribution of environmental tax is somewhat different, yet low rates of this tax do not provide revenues to local environmental funds sufficient for solution of environmental issues. The range of activities is suggested to overcome the defined problems and increase the role of payments for natural resources and environmental taxation in local budgets in conditions of authorities' decentralization.

**Keywords:** local budgets, decentralization, environmental tax, payments for natural resources, environmental-economic regulation.

**JEL Classification** G18, H23, Q59

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**Кравців В. С.**

*доктор економічних наук, професор, директор,  
ДУ «Інститут регіональних досліджень імені М. І. Долішнього НАН України», Україна;  
e-mail: kravciv@ukr.net; ORCID ID: 0000-0002-5618-0392*

**Жук П. В.**

*кандидат економічних наук, старший науковий співробітник,  
провідний науковий співробітник,  
ДУ «Інститут регіональних досліджень імені М. І. Долішнього НАН України, Україна;  
e-mail: pzhuk@ukr.net; ORCID ID: 0000-0003-4895-7752*

## МЕТОДИЧНІ І ПРАКТИЧНІ ПИТАННЯ ЩОДО МІСЦЯ ЕКОЛОГІЧНИХ І ПРИРОДНО-РЕСУРСНИХ ПЛАТЕЖІВ У МІСЦЕВИХ БЮДЖЕТАХ В УМОВАХ ДЕЦЕНТРАЛІЗАЦІЇ ВЛАДИ

**Анотація.** Розглянуто питання щодо трансформації місця та ролі екологічного податку й рентних природно-ресурсних платежів у місцевих бюджетах у контексті реформи місцевого самоврядування й територіальної організації влади в Україні. Запропоновано методичні підходи до оцінювання таких трансформацій. Об'єктом оцінювання розглядаються процеси і наслідки змін в управлінні використанням природних ресурсів та екологічною безпекою, а предметом — фінансово-бюджетні результати таких змін в умовах адміністративно-фінансової децентралізації, що проводиться в Україні. Виділено три етапи оцінювання. На першому етапі здійснюється порівняльна оцінка змін у повноваженнях органів влади різних рівнів до та у процесі адміністративно-фінансової децентралізації; на другому — визначаються обсяги і динаміка надходження рентних природно-ресурсних платежів й екологічного податку до місцевих бюджетів; на третьому — проводиться аналіз змін у розподілі повноважень, динаміці доходів місцевих бюджетів від рентних платежів й екологічного податку, виявляються проблемні питання та пропонуються шляхи їх вирішення. У результаті проведеного оцінювання зроблено висновки щодо відсутності змін у розподілі управлінських повноважень між державною виконавчою владою і місцевим самоврядуванням, зменшення з 2,4 до 1,1 % частки рентних природно-ресурсних платежів у місцевих бюджетах за період 2014—2017 років, при її зростанні в державному бюджеті за той самий період із 5,4 до 5,7 %, що не відповідає концепції децентралізації. Дещо іншим є становище в частині розподілу екологічного податку, однак низькі ставки цього податку не забезпечують достатніх для розв'язання екологічних проблем надходжень до місцевих фондів охорони навколишнього середовища. Для подолання визначених проблем і підвищення ролі природно-ресурсних платежів та екологічного податку в місцевих бюджетах в умовах децентралізації влади запропоновано низку заходів.

**Ключові слова:** місцеві бюджети, децентралізація, екологічний податок, природно-ресурсні платежі, еколого-економічне регулювання.

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**Кравців В. С.**

*доктор економічних наук, професор,  
директор, ГУ «Інститут регіональних досліджень  
імені М. І. Долишнього НАН України», Україна;  
e-mail: kravciv@ukr.net; ORCID ID: 0000-0002-5618-0392*

**Жук П. В.**

*кандидат економічних наук, старший науковий співробітник, ведучий науковий співробітник,  
ГУ «Інститут регіональних досліджень імені М. І. Долишнього НАН України», Україна;  
e-mail: pzhuk@ukr.net; ORCID ID: 0000-0003-4895-7752*

## МЕТОДИЧЕСКИЕ И ПРАКТИЧЕСКИЕ ВОПРОСЫ ПО МЕСТУ ЭКОЛОГИЧЕСКИХ И ПРИРОДНО-РЕСУРСНЫХ ПЛАТЕЖЕЙ В МЕСТНЫХ БЮДЖЕТАХ В УСЛОВИЯХ ДЕЦЕНТРАЛИЗАЦИИ ВЛАСТИ

**Аннотация.** Рассмотрен вопрос о трансформации места и роли экологического налога и рентных природно-ресурсных платежей в местных бюджетах в контексте реформы местного самоуправления и территориальной организации власти в Украине. Определен ряд проблем участия указанных инструментов эколого-экономического регулирования в бюджетном процессе и предложены пути их решения.

**Ключевые слова:** местные бюджеты, децентрализация, экологический налог, природно-ресурсные платежи, эколого-экономическое регулирование.

Формул: 0; рис.: 0; табл. 3; библи.: 13.

**Introduction.** The ongoing reform of local governance and territorial organization of authorities in Ukraine stipulates forming of efficient local governance, maintaining its omnipresence, transferring of the range of liabilities from state to local governments along with providing of sufficient tax basis to secure their accomplishment of peculiar and delegated liabilities [1]. In fact, we are talking about the decentralization of public management and transfer of a substantial share of liabilities from state executive authorities to local governments. In this context, the system of taxes and interbudgetary relations requires the review and improvement, including such components of taxation system as environmental tax and rent payments for special use of natural resources and the issue of income distribution among budgets.

Scientific substantiation of these issues is important in terms of methodological and practical aspects.

**Analysis of research and problem specification.** Scientists and experts pay significant attention to the research of the issues of environmental taxation, rent charging for special use of natural resources (rent payments for natural resources) and distribution of relevant funds between budgets. In particular, O. O. Veklych analyzed the existing model of financial-budget decentralization of environmental taxation system in Ukraine [2] and examined the issue of unification of domestic ecological taxation with European standards, leading to substantial increase of the sum and share of environmental tax revenues in the consolidated state budget [3]. V. S. Mishchenko substantiates imposing of taxes/fees for environmentally harmful products in Ukraine [4] to expand the spectrum of environmental taxation and secure the growth of budget revenues to solve ecological tasks. B. V. Burkynskiy, A. I. Martiyenko and N. I. Humarova show the problems of administration of nature management sphere in Ukraine, emphasizing the need for its decentralization [5]. V. D. Klynoviy and O.V. Melnyk outline the nature management issues in conditions of decentralization based on foreign experience [6]. The problems of revenues and distribution and use of environmental tax as well as the ways to solve them in legal framework are analyzed by O. Nedava [7]. Rationalization of natural resources relations and application of advanced financial-economic tools of decentralized management's provision with natural resources are examined in the works of M. A. Hvesyk, I. K. Bystryakov, D. V. Kalynovy [8]. Decentralization, revenues from rent payments and their distribution between budgets are also researched by V. A. Holyan [9].

However, scientific coverage of the problems regarding the role of environmental tax and rent payments for nature resources in forming of local budgets in conditions of decentralization reform cannot be considered sufficient. This stipulates the **aim** of the paper — to reveal the place of environmental tax and rent payments for natural resources in local budgets, to detect problem issues regarding the amounts and interbudgetary distribution of these revenues and to explain the suggestions over their solution.

**Research results.** The ongoing local governance and authorities' territorial organization reform in Ukraine, also known as decentralization reform, is designated to mobilize all factors of endogenous territorial growth [10]. Granting local authorities with the range of liabilities and budget independence of consolidated territorial communities stimulate the budget-filling activity. However, there are questions regarding the methodical approaches to evaluation of decentralization reform efficiency in terms of management and financial-budget aspects. The decentralization concept is related to the transfer of management liabilities from state executive authorities to local governments [11, p. 12], which also requires the transfer of resources necessary to perform such liabilities. The question that requires methodical and practical substantiation is what place do the rent payments for special use of natural resources and environmental tax take in this process.

The methodical approaches we suggest for solution of the question aim to reveal essential features, tendencies and consequences of institutional and management transformations in terms of the use of natural resources capacity by territorial communities and ecological security as the result of administrative and financial decentralization.

We consider the processes and consequences of changes in management of land, forest, water and mineral resources of territorial communities and ecological security to be the object of evaluation. Financial and budget results of transformations in terms of the use of natural resources capacity by territorial communities and ecological security in conditions of administrative and financial decentralization are the subject of evaluation.

We examine the tasks of evaluation in the context of:

- making comparative assessment of state authorities' and local governments' liabilities in management of natural resources and ecological security before and as the consequence of administrative and territorial decentralization;
- defining the representative indicators of evaluation of administrative and financial decentralization's consequences in the area of the use of natural resources capacity in terms of land<sup>1</sup>, forest, water and mineral resources as well as ecological security;
- evaluation of administrative-financial decentralization in the area of the use of natural resources capacity and ecological security;
- revealing the problem issues and suggesting the recommendations to solve them.

Therefore, the evaluation procedure is the sequence of several stages. The first stage stipulates comparative assessment of changes in liabilities of state legislative and executive authorities and local governments in management of natural resources and in the sphere of ecological security before and in the process of administrative-financial decentralization.

The changes in distribution of liabilities between the state executive authorities and local governments are subject to evaluation. Evaluation parameters are the following:

- extension/reduction of local governments' responsibilities in management of natural resources and ecological security;
- increase/reduction of the share of rent payments and environmental tax assigned to local budgets.

The volumes and dynamics of rent payments for natural resources and environmental tax revenues to local budgets are defined at the second stage of evaluation. The growth/reduction of revenues to local budgets are evaluated. Evaluation parameters are the following:

- growth rate of rent payments and environmental tax revenues to local budgets;
- increase/reduction of the share of local budgets in the total amount of rent payments and environmental taxes that are charged at a certain territory.

The third stage encompasses the analysis of changes in distribution of liabilities between the central authorities and local governments and the dynamics of rent payments for natural resources and environmental tax revenues to local budgets. It also includes the detection of problem issues to be solved and substantiation of suggestions regarding the ways of their solution.

The suggested methodological approaches were tested by the authors, in particular at the example of Lvivska oblast according to 2014 (before decentralization reform) and 2017 data.

The research results show that the changes in distribution of management liabilities between the state executive authorities and local governments in the nature management area failed to occur. However, certain amendments were introduced into the distribution of revenues from rent payment for special use of natural resources and environmental tax between the budgets. As of 1 January 2018, local budgets are assigned 5% of revenues from rent payment for the use of deposits to extract oil, natural gas and gas condensate (2% — for oblast budgets and 3% for budgets of consolidated territorial communities (CTCs) and accordingly 2% and 1% for district (rayon) budgets and village, town and local budgets (of non-consolidated communities).

Territorial communities bring the need to assign rent payment for special use of forest resources in terms of timber logged in main use logging to the foreground. This resulted in making amendments to the Budget Code of Ukraine. As of 2019, 37% of this type of rent payments are assigned to the general fund of the budgets of oblast significance cities and consolidated territorial communities.

The changes occurred in the distribution of rent payments for special use of water from water objects of national importance, which have been previously assigned to the State Budget in the amount of 100%. Since 2015, 50% of such payments have been assigned to oblast budgets.

The amendments to management liabilities in the area of ecological security regulation haven't been introduced either. However, in 2016 the distribution of environmental tax revenues between budgets was substantially amended. The share of local budgets increased from 35% to 80%, with the relevant reduction of the share of state budget from 65% to 20%. However, already since 1 January 2018 the share of environmental tax assigned to local budgets has been reducing from 80% to 55%.

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<sup>1</sup> Budget Code of Ukraine distinguishes land fees and rent payments for the special use of natural resources. However, the land is an important component of natural resources capacity of territorial communities. Therefore, it is reasonable to attribute the land fees to natural resources sources of budget revenues

In 2014—2017, the volumes of revenues to the budgets from rent payments for natural resources increased. The revenues to the state budget increased 2.3 times, while those to local budgets somewhat reduced, which is shown in *Table 1*. The revenues from land fees, which are assigned only to local budgets, increased almost 2.2 times in Ukraine.

Table 1

The revenues from payments for natural resources to the budgets, million UAH

Budget revenues (without transfers)	Payments for subsoil use		Payments for forest resources use		Payments for water use		Total payments for natural resources		Land fees	
	years									
	2014	2017	2014	2017	2014	2017	2014	2017	2014	2017
Consolidated budget of Ukraine	19620	44979	624	943	1265	1501	21509	47423	12084	26385
including:										
State budget of Ukraine	18199	43876	207	330	631	750	19036	44956	-	-
Local budgets of Ukraine	1421	1103	417	613	635	751	2473	2467	12084	26385
specifically:										
Local budgets of Lvivska oblast	29	26	27	35	24	33	80	94	374	971

*Source:* developed based on the data of Statistical Yearbooks «2014 Budget of Ukraine» [12], «2017 Budget of Ukraine» [13]

The revenues from rent payments for special use of natural resources to local budgets in Lvivska oblast somewhat increased in the abovementioned period (by 18%). The revenues to oblast budget grew by 13%, to the budgets of administrative-territorial units of basic level (village, town and city councils, consolidated territorial communities — CTCs) — by 31%, including the increase of almost 2.7 times to the CTCs budgets.

The changes in the ratio of the revenues from payments for natural resources to state and local budgets weren't in favour of local budgets, having reduced from 11.5% in 2014 down to 5% in 2017, which is shown in *Table 2*.

Table 2

Distribution of revenues from payments for natural resources between budgets, %

Budget revenues (without transfers)	Payments for subsoil use		Payments for forest resources use		Payments for water use		Total payments for natural resources		Land fees	
	years									
	2014	2017	2014	2017	2014	2017	2014	2017	2014	2017
Consolidated budget of Ukraine	100	100	100	100	100	100	100	100	100	100
including:										
State budget of Ukraine	93	97.5	33	35	50	50	88.5	95	-	-
Local budgets of Ukraine	7	2.5	67	65	50	50	11.5	5	100	100

*Source:* developed based on the data of Statistical Yearbooks «2014 Budget of Ukraine» [12], «2017 Budget of Ukraine» [13].

In general, the share of payments for natural resources in the consolidated budget of Ukraine did not change and accounted for 4.7%. The share of rent payments for subsoil use somewhat increased (from 4.3% up to 4.4%) and the share of rent payments for the special use of water fell from 0.3% to 0.1%. The share of land fees in the consolidated budget grew from 1.2% to 2.6% (*Table 3*). It has the more essential share in local budgets compared to the rent payments for special use of natural resources — 11.5% in 2017, while the share of rent payments for natural resources

accounts only for 1.1%, having fallen down from 2.4%. However, their share in state budget increased from 5.4% to 5.7%. The tendency does not correspond to the decentralization concept.

Table 3

The share of payments for natural resources in the budget revenues, %

Budget revenues (without transfers)	Payments for subsoil use		Payments for forest resources use		Payments for water use		Total payments for natural resources		Land fees	
	years									
	2014	2017	2014	2017	2014	2017	2014	2017	2014	2017
Consolidated budget of Ukraine	4.3	4.4	0.1	0.09	0.3	0.1	4.7	4.7	1.2	2.6
including:										
State budget of Ukraine	5.1	5.6	0.06	0.04	0.2	0.1	5.4	5.7	-	-
Local budgets of Ukraine	1.4	0.5	0.4	0.3	0.6	0.3	2.4	1.1	12.0	11.5

Source: developed based on the data of Statistical Yearbooks «2014 Budget of Ukraine» [12], «2017 Budget of Ukraine» [13]

Overall, rent payments for special use of natural resources play insignificant role in forming of local budgets' revenues. Moreover, land fees occupy significant place in local budgets, in particular — in the budgets of consolidated territorial communities. In Lvivska oblast, land fees secured 15.2% of CTCs' own revenues in 2017. In some consolidated communities (Trostyanetska, Dublyanska) the share reached the third part of all own revenues.

All things considered, we can mention that management decentralization in the sphere of the use of natural resources and ecological security did not occur in 2014—2017. The same is with financial-budget decentralization. While local budgets received 11.5% of all rent payments for natural resources in 2014, in 2017 the amount was only 5%, and the rest 95 % were assigned to state budget. Herewith, the share of rent payments for natural resources in total revenues of local budgets is insignificant and reducing. For example, it amounted to 1.7% in 2014 in Lvivska oblast and it decreased down to 0.7% in 2017.

Some decentralization tendencies were caused by the abovementioned budget redistribution of revenues from rent payments and environmental tax.

The situation with environmental tax is somewhat different. The fact that 80% of this tax revenues were assigned to local budgets (including 55% to oblast budget) has expanded the resources opportunities of target natural protection funds in the regions. However, these resources are insufficient to solve the problems of environmental infrastructure development. It is one of essential problems of financial-budget decentralization relevant to the role of rent payments for natural resources and environmental payments in budget provision of local communities.

Further, we will outline some of them.

The discrete nature of distribution of mineral and raw material deposits, which are located at the territories of a few village, town and city councils and CTCs, does not contribute to considering the rent payments for subsoil use as consistent source of budget revenues at administrative and territorial units of basic level. However, the payments play potentially important role, taking into account the opportunities of additional development of deposits' capacity and as the impetus to establish efficient control for the activity of the users of deposits on part of local authorities and society and to prevent the unauthorized use of deposits.

Moreover, we consider the non-inclusion of rent payments for natural resources in calculation of subsidies to balance local budgets to be the problematic issue. The revenues from rent payments and land fees should be included in calculation of the coefficients of communities' tax capacity, because the benefits of the range of communities in form of budget preferences at the expense of the nature origin of the rent aren't socially justified.

Land fees have substantial reserves of budget revenues, which is confirmed by high growth paces of this type of budget revenues in the CTCs in Lvivska oblast, which have initiated the review of normative monetary evaluation of land plots.

Assigning of rent payments for special use of water to local budgets by the place of tax registration of rent payer rather than by the place of water intakes is also unfair to territorial communities. The rates of rent payments for special use of water are too low and local governments do not have any impact on their establishment.

The issues of assigning the rent payments for special use of forest resources of national importance to local budgets haven't been solved for quite a long time.

The rates of environmental tax should be reviewed, because, in the first place, they do not secure enough revenues to the nature protection funds, and secondly, they raised doubts regarding the adequate display of the negative impact of certain factors on environment and humans and regarding the socially justified expenses on prevention and elimination of the consequences of such impact. In particular, the structure of environmental tax revenues to all local budgets in Lvivska oblast consists of 79% revenues from air pollution from stationary sources, 11.6% from waste disposal, 9.4% from discharge of pollutants into water. Furthermore, the growth rates of revenues in 2014—2017 were 4.4, 2.7 and 2.9 times respectively.

Ignorance of the areas of dispersion and transfer of pollutants in the system of environmental taxation and interbudgetary distribution of relevant liabilities is another problem.

**Conclusions.** Administrative and financial decentralization creates interest on part of local governments to expand tax and budget base and use all available opportunities to provide revenues to local budgets. Decentralization processes were supposed to change the structure of state consolidated budget with the increasing share of local budgets. The research of changes in liabilities of public authorities in terms of nature management and ecological security as well as the place of rent payments for natural resources and environmental taxes in the structure of state consolidated budget in 2014—2017 show slight transformations, which do not correspond to strategic objectives of decentralization processes. It causes the range of problems we have mentioned before.

We see the solution of these problems in the increased role of rent payments for natural resources and land fees in the forming of local budgets' revenues and in providing environmental tax with the role of major and sufficient source of forming of local budgets' target special funds to finance the complex of territorial nature protection activities.

It is also reasonable:

- to take into account the rent payments for natural resources in calculation of tax payment capacity indices and budget alignment;
- to assign the rent payments for special use of all types of natural resources to the budgets by the place of resources' location;
- to provide local governments with the right to participate in establishment of rent payment rates for special use of natural resources of local importance;
- to review the distribution of environmental taxes revenues between local budgets in terms of revenues from waste disposal in specified areas to avoid the dispersion of funds and to secure their accumulation for solution of waste management problems at intermunicipal level;
- to distribute the revenues from waste discharge into water objects and into atmosphere between budgets taking into account the areas of transferring the pollutants from their emission sources beyond the administrative and territorial units.

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