

DETERMINANTS OF SUSTAINABLE DEVELOPMENT OF THE AGRICULTURAL SECTOR UNDER THE CONDITIONS

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Abstract. *The article considers the essence of concepts of decentralization and determinants of sustainable development of the agricultural sector. It analyzes the dynamics of payment for land to local budgets of Ukraine in 2014-2019. It shows that the introduction of new normative monetary valuation significantly reduces the fiscal potential of territorial communities, whose main profitable source of budget generation is the proceeds from payment for land. The paper proposes some approaches to improve the mechanism of state regulation of sustainable development of the agricultural sector of Ukrainian economy for enhancing its competitiveness in the context of Ukraine's integration into the European area.*

The study substantiates the fact that determinants of sustainable development of the agricultural sector of economy are identified from two perspectives: on the one hand, determinants of sustainable development of the agricultural sector are the conditions, causes, factors on which this development depends; on the other hand, they are constituent elements of sustainable development of the agricultural sector of economy.

The paper considers the process of transfer of agricultural land plots from state to communal ownership of united territorial communities in Ukraine in 2018.

It provides a comparative description of advantages and disadvantages of sources of investment projects financing in the agricultural sector of economy. As a result, it is determined that own funds of enterprises are the most reliable and stable investment resource.

The authors propose to mobilize investment processes in the agricultural sector based on all possible sources, to increase state investments, to intensify alternative investments, to stimulate the inflow of foreign investments, to expand the practice of insurance and guarantee of the state-supported investment projects in the agricultural sector of economy.

Key words: *sustainable development, determinants of sustainable development, agricultural sector, decentralization.*

Problem setting.

The agricultural sector is a special, specific branch of Ukrainian economy because its development is directly related to the process of social reproduction and the standard of living of people. Globalization processes intensification, focus on the European integration of Ukraine require commitment to the principles of sustainable development. Unlike many other spheres, the agricultural sector has a special status in the national economy, therefore, sustainability tendencies in its development will determine the general character of economic performance.

After a long process of ratifying the EU-Ukraine Association Agreement [1], Ukraine has been given a tool to develop and implement a coherent public policy aimed at social sustainable development and adequate response to internal and external challenges. However, despite substantial theoretical and methodological developments of scientists on the problems of the functioning and development of agricultural processes, the issue of improving the mechanism of state regulation of the agricultural sector of Ukraine's economy under the conditions of decentralization remains relevant.

The problems of increasing the general level of sustainability of the agricultural sector have been investigated by O. Shubravska, O. Borodina, V. Tregobchuk, R. Coase, A. Tretiak, R. Harrod, A. Hirschman, Yu. Yarmolenko. An important contribution to the study of the methodology of decentralization was made by the works of the following foreign scientists: R. Barro, R. Musgrave, V. Panizzi, V. Oats, D. Wright, M. Friedman.

Objective of the paper.

To substantiate theoretical approaches to the improvement of the mechanism of state regulation of sustainable develop-

ment of the agricultural sector of Ukraine's economy for enhancing its competitiveness in the context of Ukraine's integration into the European landscape.

The information base of the study comprises laws of Ukraine, resolutions of the Cabinet of Ministers of Ukraine, regulatory documents of ministries and departments, regulatory acts of local self-government bodies and other bodies of state administration; statistical and analytical materials of the State Statistics Service of Ukraine; monographs and scientific-analytical articles of domestic and foreign authors; information materials published in periodicals; electronic resources provided on the Internet.

The following research methods have been used in this work: method of logical generalization, scientific abstraction, system-structural analysis (when studying the essence, systematization and classification of determinants of sustainable development of the agricultural sector); comparative analysis (in the study of advantages and disadvantages of sources of financing investment projects in the agricultural sector of economy); statistical and factor analysis (in the study of land payments to the local budgets of Ukraine).

Body of the article.

Decentralization of the management system is the main socially significant transformational trend that currently determines the lines of sustainable development of the agricultural sector of Ukraine. The goal of decentralization policy is to move away from the centralized model of governance in the state, ensure the capacity of local governments and build an effective system of territorial power in Ukraine, fully implement the provisions of the European

Charter of Local Self-Government [1]. In this case, sustainable development of the agricultural sector is formed and ensured by its determinants.

In the systematization and classification of determinants of sustainable development of the agricultural sector Yu. Lopatynskyi and S. Todoriuk [2, p. 17] argue that 'sustainable development of agricultural enterprises' is the development based on the balance and combination of such important determinants as economic (maintenance of a certain level of profitability), ecological (preservation of nature and its capacity for self-regeneration), social (provision of a certain level of life of employees today and in the future), institutional (institutional framework of sustainable development, formation of which relies on the corresponding institutional support), as well as the interaction of these components based on a system approach.

In her turn, Y. Demian [3, p. 15] argues that management of sustainable development of the agricultural sector should be understood as an environment for doing agricultural business and considered as a pool of subjects of agricultural production, infrastructure, related activities.

T. Gogol [4] notes that for establishing efficient and viable public management of sustainable development of the agricultural sector, it is necessary to ensure the implementation and coordination of the state agricultural policy with the main components of the reformation of the state system of managing the development of rural areas. After all, local budgets remain financially dependent on central administration. Local governments have limited powers in terms of forming local budgets. As an example, the draft state budget for 2019 envisages 1.9 billion UAH of subventions for community infrastructure development

[5]. Considering the area of rural territories and rural population numbers, the amount of subventions for the development of the infrastructure of the united territorial communities should be not less than 4.5 billion UAH.

From the point of view of politics, in particular, decentralization of authority is to contribute to more efficient work of governing bodies, allowing local needs and conditions to be taken into account for the achievement of regional and national goals [6, p. 91].

According to P. Liubchenko, the main task of the territorial organization of power is the achievement of an optimal combination of centralization and decentralization, efficient division of powers of governing bodies [7]. Thus, decentralization is a central government policy for the transfer to local governments of a number of competencies that were previously exercised by the state to ensure financial, legal and organizational conditions for their implementation.

According to O. Hutorov [8], the most significant consequence of strengthening local self-government is that the effectiveness of public administration as a whole is enhancing. When citizens trust their territorial authorities and are more actively involved in improving the situation in their communities, their attitude towards the state is also changing for the better. Thus, although the central government's powers may narrow because of decentralization, the legitimacy of the state as a whole is strengthened. Therefore, decentralization can be viewed as a way taking which all levels of government and rural communities will win at the same time.

It should be noted that in the agricultural sector there are urgent problems remaining unresolved in the context of decentralization, in particular:

- removal of local governments from decision-making in the area of land relations;
- funding target programs of agricultural development, including the agrarian sector, far inferior to needs;
- failure to provide full-fledged public services to the rural population in the sphere of land relations;
- increase in social tension among the rural population due to the lack of ubiquity of local governments. That is, the uneven development of territorial communities in the context of the implementation of administrative and territorial reform will cause an increase in the migration from communities with a low resource potential and insufficient financial capacity to communities with an active civic position.

In addition, despite the sufficient number of regulatory legal acts that set measures to support the agricultural sector, the problem remains unresolved. In particular, the Concept of the State Target Program for Sustainable Development of Rural Territories for the period up to 2020, approved by the Resolution of the Cabinet of Ministers of Ukraine of February 3, 2010 No. 121-p. [9], has lost effect.

The current Law 'On Local Self-Government in Ukraine' only provides for forms of participation of the territorial community in managing local affairs, but such recognition is merely a statement of the community's capabilities and in no way regulates the technology of direct participation. Therefore, wide legislative regulation of such forms as public hearings, general meetings of citizens by place of residence, local initiatives must be one of the areas of improving the legal basis of local governments.

For example, the drafting of the Environmental Code of Ukraine, which pro-

vides for 'The main directions of the state policy of Ukraine in the field of environmental protection, use of natural resources and ensuring environmental safety', approved by the Verkhovna Rada of Ukraine on March 5, 1998, No. 188/98-BP, was not finished in time for the implementation of this document. Instead, there is only the Public Ecological Code in Ukraine. In addition, 'Draft structure of the Program for the development of the agricultural sector of economy for the period up to 2020' [10] was not adopted in 2014. In our opinion, these problems get more complicated due to issues of legal and institutional character, as well as lack of agreement between reforms in various spheres and the reform of the local government system and the administrative and territorial structure of the country. Therefore, undergovernance decentralization, consolidating efforts of local entities, citizens and potential investors, the development of land use should be considered through the prism of adapting land legislation to world standards, as the current system of land use in Ukraine, which is the result of structural deformations of economy, does not provide conditions for the formation of safe and rational land use [11, p. 54].

It is worth mentioning that decentralization is a characteristic feature of most welfare states which led to the formation of a new mixed type of inter-budget relations and combines the principles of both budget unitarianism and fiscal federalism. Decentralization is associated with the powers of decentralized departments to decide on local expenditures or those transferred from the central government. However, the tax base is often insufficient for local investments, so they are heavily dependent on state transfers [12]. As an example, Ukraine can become a member of

the EU Life + program that will allow communities to receive funding for ecological projects at the local level [13]. This will allow territorial communities not only to receive funding for ecological projects at the local level, but also to introduce European instruments for assessing the state of the environment.

In welfare states, decentralization is carried out in response to the technical disadvantages of integrated national development planning or a weak impact of multisectoral, macroeconomic development of programs, including ecological ones. Neglected soils, reduced forest cover and increased air and water pollution are only part of the environmental problems in the welfare states. In theory, decentralization is to allow faster completion of projects by giving local governments the ability to limit the 'bureaucratic' procedures associated with overcentralized governments. It is obvious that local level governments can be effective communication channels between the national government and territorial communities.

According to K. Manuilova [14], the most important thing is that the reform of public power decentralization will be successful if, besides the government reform mentioned, transformations will be made in various spheres of the state.

It should be noted that the current legislation does not single out decentralization in the agricultural sector. We therefore propose to consider it as a process of creating a mechanism aimed at improving the pace and extent of decentralization in the agricultural sector, including increasing the level of information transparency and direct involvement of local governments in the process of agro-eco-regulation during the formation and implementation of the state policy. In this case, the system

of intergovernmental fiscal relations requires constant adjustments regarding the identification of agro-ecological, land effects taking into account regional programs and plans for the development of territories, master plans of settlements.

Given that each region has individual characteristics in the territorial system, the nature of its economic development must be formed considering the specific features of the territory concerned. Since January 1, 2019, local governments have had more authority in land matters in accordance with the Law of Ukraine 'On Amendments to Certain Legislative Acts of Ukraine on the Issue of Collective Ownership of Land, Improving the Land Use Rules in Areas of Agricultural Lands, Preventing Raiding and Stimulating Irrigation in Ukraine' [15]. This allowed local governments to get additional land plots for their further use, to have economic benefits and additional revenues of local budgets. Data on the transfer of agricultural land plots from state to communal ownership to united territorial communities (UTC) in Ukraine in 2018 are presented in Table 1.

Thus, within the framework of power decentralization reform, 1450.8 thousand hectares or 97.6% of the scheduled agricultural land were placed under the management of 646 united territorial communities in 2018. The largest number of united territorial communities was established in Dnipropetrovsk region - 55, Zhytomyr region - 44 and Ternopil region - 40. In contrast, the consolidation of territorial communities continues at a much slower pace in the Transcarpathian region - 6, Luhansk region - 8, Donetsk region - 9, Kyiv region - 8 and Kharkiv region - 12.

In 2019, the land transfer process continues for newly formed united territorial communities. Long-term plans

Table 1. Transfer of agricultural land plots from state to communal ownership to united territorial communities in Ukraine in 2018

No	Region	Number of UTC for scheduled transfer of land plots	Number of UTC that received agricultural land plots as communal ownership	Area of land plots transferred to UTC, thousand ha	% of UTC that received land plots, out of scheduled
1	Vynytisia	34	34	37.6	100
2	Volyn	40	30	49.4	75.0
3	Dnipropetrovsk	56	55	185	98.2
4	Donetsk	9	9	41.8	100
5	Zhytomyr	45	44	95	97.8
6	Zakarpattia	6	6	1.7	100
7	Zaporizhia	36	36	105.6	100
8	Ivano-Frankivsk	20	20	13.4	100
9	Kyiv	9	8	7.4	88.9
10	Kirovohrad	13	13	25.8	100
11	Luhansk	8	8	13.5	100
12	Lviv	35	35	41.5	100
13	Mykolaiv	28	28	81.2	100
14	Odesa	25	25	97.5	92.0
15	Poltava	39	39	91.1	100
16	Rivne	25	25	27.8	100
17	Sumy	28	28	71.8	100
18	Ternopil	40	40	36.4	100
19	Kharkiv	12	12	28.1	100
20	Kherson	26	26	89.2	96.2
21	Khmelnitsk	39	39	100.5	100
22	Cherkasy	26	26	40.4	100
23	Chernivtsi	26	26	7.3	100
24	Chernihiv	37	37	161.8	100
	Total in Ukraine	662	646	1450.8	97.6

* Compiled by the authors based on data [16]

envisage establishing 1285 united territorial communities (however, 18.0% of the country's territory is not reflected in such plans). The lack of well-developed long-term plans entails risks of non-compliance with the time frame for the establishment

of united territorial communities and the possibility of forming potentially unsound communities. By January 1, 2019, 876 united territorial communities had been created in Ukraine as a result of the unification of 4010 territorial communities

Table 2. Dynamics of payment for land to local budgets of Ukraine in 2014-2019, million UAH

Name of indicators according to the budget classification	2014	2015	2016	2017	2018	2019 (as of 01.03.19)
Land tax	3161.3	4059.9	8093.2	9649.7	9870.6	2907.4
Share of land tax in the structure of land payment,%	26.2	27.4	34.7	36.6	36.1	38.4
Rent	8922.6	10771.6	15230.4	16734.8	17450.5	4672.7
Share of rent in the structure of land payment,%	73.8	72.6	65.3	63.4	63.9	61.6
Total inpayments for land	12083.9	14831.4	23323.6	26384.5	27321.1	7580.1
Share of inpayments for land in the structure of local budgets,%	5.2	5.0	6.4	5.2	4.9	5.5
Total revenues of local budgets	231702.0	294460.2	366143.1	502098.3	562421.8	137467.1

* Compiled by the authors based on data [19]

(36.6% of all territorial communities), their territory covering 37.6% of the area of the country [17, p. 10].

Considering the fact that the main fiscal regulators in relation to sustainable development of the agricultural sector are land payments, this tax is crucial to agribusiness since sustainable development of the agricultural sector is impossible without the use of agricultural land.

Analyzing land payments to local budgets in 2014-2019 (Table 2), one can conclude that there is a tendency for such revenues to increase (from 3161.3 million UAH to 9870.6 million UAH, respectively). Since 01.01.15, land payment has become an integral part of property tax, and property tax, in its turn, is attributed to local taxes [18].

The main difference of the revised norms of the Tax Code regarding land tax is the absence of fixed rates. In other words, the Tax Code stipulates only the limits of land tax rates. Specific rates will be established by local level authorities at the location of land plots.

In 2016-2018, there was recorded a tendency to a decrease in the share of rent for land in the budget (from 65.3% to 63.9%, respectively). This is explained by the fact that reduction in the monetary value of agricultural land leads to reduction in the level of rent which is usually reflected in lease contracts, mainly as a percentage of the normative monetary value. So, according to the adopted amendments to the Tax Code of Ukraine of 07.12.2017, No. 2245-VIII [20], the consumer price index for 2017-2023, used to determine the rate of indexation of normative monetary valuation of agricultural lands, is applied with a value of 100%. Consequently, the introduction of new normative monetary valuation significantly reduces the fiscal potential of territorial communities, whose main source of budget-generating revenues is land payment.

In addition, the country needs significant changes in the sphere of decentralization of power, creation of an attractive investment climate for the

Table 3. Advantages and disadvantages of fundingsources for investment projects in the agricultural sector of economy

Funding forms	Advantages	Disadvantages
Self-financing	minimal risk of bankruptcy; enterprises independently select nature conservation projects, including those in the agricultural sector.	limited funding sources for investment nature conservation projects, including those in the agricultural sector; insufficiently developed mechanism of investing in nature conservation projects, including those in the agricultural sector; no state support of agriculture.
Financing by borrowing	possibility of attracting considerable funds; independent effective control over the rational use of investment resources for project implementation creating conditions for the provision of loans to commodity producers considering production seasonality	high interest rates on borrowed funds risk of default on borrowed funds decrease in profits due to monthly payments for granted loans.
Financing from attracted funds	funds received from the issue of shares are not to be paid back possible improvement of business image guaranteed fulfilment of obligations on securities.	when shares are issued, there is a dilution of shareholders' shares; necessity of public disclosure
Budget financing	funding investment projects in the agricultural sector is targeted;	limited amount of budget financing; ineffective control over the use of budget funds.
	possibility of providing state funding on a freeofcharge and nonrepayable basis.	no practice of insurance and guarantee of state-supported investment projects; low level of solvency of potential borrowers seeking to acquire ownership of land by using a mortgage loan; insufficient level of development of the infrastructure of the mortgage market; lack of real institutional investors.
Financing through foreign investments	strict control over the use of funds; possibility of accumulating funds to finance global projects in the agricultural sector.	complexity of the process of obtaining funds; possible loss of ownership in case of non-performance of the contract by the enterprise.

* Compiled by the authors based on data [21; 22; 23; 24; 25; 26]

introduction of innovative technologies, improvement of the mechanism of forecasting and planning sustainable development of the agricultural sector and creation of acceptable conditions for staffing the agrarian sector.

Finding and forming a stable source of investment funding is one of the main approaches to investing and servicing the agricultural sector. In other words, the choice of a source of funding investment projects in the agricultural sector of economy determines the method of substantiating the project and methodology for analyzing its effectiveness. The advantages and disadvantages of financing sources for investment projects in the agricultural sector are presented in Table 3.

Thus, the most reliable and stable investment resource is own funds of enterprises since enterprises independently determine what projects in the agricultural sector of economy will get their financial resources which, unlike borrowed funds, are not to be paid back. Budgetary financing of agricultural activity is the most attractive for enterprises, but due to its limited amount, it is practically unavailable. The formation of indicators of the efficiency of spending budget funds should take into account specific features of budget projects of the agricultural sector, as well as closer attention to financing research on the use of resource conservation and energy efficiency of biotechnology, as they are mandatory elements of the modern competitive agricultural sector of economy.

In our opinion, the main line of increasing the investment attractiveness of domestic agricultural production is mortgage loans against agricultural land. After lifting the moratorium on the

circulation of agricultural land, we expect to have a possibility of transferring mortgage loans and land lease rights. Priority prerequisites for establishing a civilized land market and efficient, highly competitive agricultural production are completion of inventory of agricultural lands, elimination of deficiencies of normative monetary valuation of land, completion of formation and timely updating of the State Land Cadastre and state registers.

Despite the fact that current financing of investment projects in the agricultural sector of Ukrainian economy is at a low level, it is necessary to mobilize investment processes in the agricultural sector using all possible sources, to increase state investments, to intensify alternative investment, to stimulate the inflow of foreign investments, to expand the practice of insurance and guarantee of state-supported investment projects in the agricultural sector of economy.

Conclusions

In summary, it can be noted that sustainable development of the agricultural sector is a complex and multifaceted process that encompasses many components and determinants. In this context, determinants of sustainable development of the agricultural sector of economy are identified from two perspectives: on the one hand, determinants of sustainable development of the agricultural sector are the conditions, causes, factors on which this development depends; on the other hand, they are constituent elements of sustainable development of the agricultural sector of economy. Decentralization opens up significant prospects for ensuring the ability of local communities to solve independently local daily life issues, in particular, increase the role of

citizens, their influence on the process of adoption and implementation of decisions on financial improvement of the agricultural sector of economy with the goal of providing sustainable development of agricultural enterprises and the country as a whole.

Further research will be aimed at improving the economic mechanism of mortgage lending in the agricultural sector of economy.

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- Яремко Ю.І., Дудяк Н.В.,
Мацієвич Т.О.**
- ДЕТЕРМІНАНТИ СТАЛОГО РОЗВИТКУ
АГРАРНОГО СЕКТОРУ В УМОВАХ ДЕЦЕН-
ТРАЛІЗАЦІЇ**
- [https://doi.org/
10.31548/zemleustriy2019.02.07](https://doi.org/10.31548/zemleustriy2019.02.07)
- Анотація.** Розглянуто сутність понять децентралізації та детермінант сталого розвитку аграрного сектору. Проаналізовано динаміку плати за землю до місцевих бюджетів України за 2014-2019 роки. Встановлено, що запровадження нової нормативної грошової оцінки суттєво знижується фіскальний потенціал територіальних громад, основним доходним джерелом формування бюджетів яких є надходження від плати за землю. Запропоновано підходи щодо вдосконалення механізму державного регулювання сталого розвитку аграрного сектора економіки України для підвищення його конкурентоспроможності в контексті інтеграції України в європейський простір.

Обґрунтовано, що детермінанти сталого розвитку аграрного сектору економіки визначаються з двох позицій: з одного боку, детермінанти сталого розвитку аграрного сектора – це умови, причини, фактори, від яких цей розвиток залежить, з іншого боку – це елементи, складові сталого розвитку аграрного сектору економіки.

Розглянуто процес передачі земельних ділянок сільськогосподарського призначення із державної у комунальну власність об'єднаним територіальним громадам в Україні за 2018 рік.

Проведено порівняльну характеристику переваг і недоліків джерел фінансування інвестиційних проектів в аграрному секторі економіки. В результаті, встановлено, що найбільш надійним та стабільним інвестиційним ресурсом є власні кошти підприємств.

Запропоновано мобілізувати інвестиційні процеси в аграрному секторі з усіх можливих джерел, збільшити державні інвестиції, активізувати альтернативне інвестування, стимулювати притік іноземних інвестицій, розширити практику страхування і гарантування підтримуваних державою інвестиційних проектів у аграрний сектор економіки.

Ключові слова: сталий розвиток, детермінанти сталого розвитку, аграрний сектор, децентралізація

**Яремко Ю.И., Дудяк Н.В.,
Мацевич Т.А.**

ДЕТЕРМИНАНТЫ УСТОЙЧИВОГО РАЗВИТИЯ АГРАРНОГО СЕКТОРА В УСЛОВИЯХ ДЕЦЕНТРАЛИЗАЦИИ

<https://doi.org/10.31548/zemleustriy2019.02.07>

Анотація. В статті розглянуто сутність понять децентралізації і детермінант устійливого розвитку аграрного сектора. Проаналізовано динаміка плати за землю в місцеві бюджети України за 2014-2019 роки. Встановлено, що введення нової

нормативної денежної оцінки суттєво знижує фискальний потенціал територіальних об'єднань, основним доходним джерелом формування бюджетів яких є плати за землю. Предложено підходи по совершенствованию механизма государственного регулирования устойчивого развития аграрного сектора экономики Украины для повышения его конкурентоспособности в контексте интеграции Украины в европейское пространство.

Обосновано, что детерминанты устойчивого развития аграрного сектора экономики определяются с двух позиций: с одной стороны, детерминанты устойчивого развития аграрного сектора - это условия, причины, факторы, от которых это развитие зависит, с другой стороны - это элементы, составляющие устойчивого развития аграрного сектора экономики.

Рассмотрено процесс передачи земельных участков сельскохозяйственного назначения из государственной в коммунальную собственность объединенным территориальным общинам в Украине за 2018 год.

Проведено сравнительная характеристика преимуществ и недостатков источников финансирования инвестиционных проектов в аграрном секторе экономики. В результате установлено, что наиболее надежным и стабильным инвестиционным ресурсом – собственные средства предприятий.

Предложено мобилизовать инвестиционные процессы в аграрном секторе из всех возможных источников, увеличить государственные инвестиции, активизировать альтернативное инвестирование, стимулировать приток иностранных инвестиций, расширить практику страхования и гарантирования поддерживаемых государством инвестиционных проектов в аграрный сектор экономики.

Ключевые слова: устойчивое развитие, детерминанты устойчивого развития, аграрный сектор, децентралізація