

## РОЗДІЛ 5

### Наукові повідомлення

#### Program-Target Method as an Instrument of State Regulation of Strategic Economic Development of Ukraine

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The paper investigates theoretical and applied principles to determine the conditions for the introduction of the targeting regime in the government instruments system of economic and social development. This paper determines the key factors influencing the development of state-targeted programs, and analyzes the main weaknesses in the organization of its implementation. The paper suggests stages of monitoring based on the targeting regime, taking into account the stages of development and implementation of state target programs. We have developed the conceptual principles of the introduction mechanism of the targeting regime in the implementation of state target programs. The paper demonstrates the imperfection of the domestic system to implement the program-target method compared with its use in the European countries in terms of management and assessment of programs. An important aspect of the success to apply the targeting regime is the availability of a proper legal and regulatory framework that controls the main provisions of its implementation, the purpose of which is to ensure consistency of the indicator both at the strategic and operational levels and at the national, regional, sectoral levels. The object of monitoring at the final stage of the state target programs implementation is the target level, calculated on the basis of achieved indicators. The article states that the monitoring on the basis of the state target program targeting regime allows them to rank their priority in quantitative (target level taking into account spatial and temporal constraints) and qualitative aspects (compliance with the basic and additional conditions of the economic potential of the national economy). Also, monitoring based on the targeting regime allows the formation of an approved list of state target programs, which will be implemented first and foremost. The paper concludes that for the methodological support of the target regime introduction it is necessary to assess the real conditions that determine the development of the economic potential of the Ukrainian economy at the present stage.

*Keywords:* national economy, state target program, target, optimization, state examination.

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*JEL Codes:* H30, H68

**Introduction.** Investigating the modern system of the state regulation, let us notice that in Ukraine the program-target method takes an important place in the system of state regulation instruments for economic and social development. The urgency of its implementation is caused by the fact that the necessary conditions of the effective state economic policy is coordination of its tasks by the execution terms, by authorities, which are responsible for their

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implementation, and the necessity to define the cost financing sources, realization of which provides the achievement of the set goals, which are implemented through state target programs in the domestic economy. There is an essential role of the state bodies in the resource and administrative provision to fulfill the state target. However, at the same time, laws and regulations do not define the mechanisms to involve private capital, and material and technical and organizational support of the enterprises and organizations, for improvement of activity conditions of which the above projects are mentioned. It will let extend the economic potential use of the national economy in their implementation.

**Problem statement.** The problems regarding the program-target method use in the government control system were studied in works of leading foreign and native scientists, among which there are Ju. A. Hluschenko [1], O. V. Vasylyk, H. S. Hryhoryev [2], V. M. Heyets [10], O. I. Derevchuk [3], I. V. Zapatrina, O. P. Orlyuk, M. I. Kulchytsky, I. A. Levchenko [5], I. V. Lunina, T. I. Prykhodko [10], T. K. Tukhtarova [8], Yu. V. Pasichnyk, O. V. Soldatenko, I. Ya. Chuhunov [9] and others. However, conditions to introduce targeting regime in the system of the government control instruments of the economic and social development, require further investigations.

**The aim.** The aim of the article is to generalize factors, which influence the processes of the state target programs development and investigation of the conceptual principles of the mechanism to introduce the targeting regime in their implementation.

**Results of the research.** According to the national legislation, which regulates the main positions to use the program-target method, the state target program is a “complex of the interconnected tasks and actions, which are oriented to solve the most important problems of the state development, some economic sectors or administrative units, are performed with the use of State budget of Ukraine and are coordinated by the execution terms, group of performers, resource provision” [6].

Factors, which constrain the development of the state-target programs, are the terms of their initiation, defined by legislation. According to Procedure to develop and execute the state target programs, approved by the Cabinet of Ministers of Ukraine [7], initiators can be only central and local authorities. At the same time, the current possibilities of the budget financing are taken into account, whereas the share of other sources in the structure of the financial provision is a secondary aspect. Adjustment of these terms can be a factor to activate the state-private partnership in this sector that is urgent under modern conditions, considering the lack of costs from the state budget.

Let us point out that while approving the project, proposed by the initiator, with the executive bodies, the innovative orientation of the developed program conception, is taken into account. It proves the priority of innovative development in the realization of the state economic and social policy. However, at the same time, the list of the state target programs, oriented to develop the innovative potential in the national economy, is rather limited.

Therefore, analyzing the expected results of the state target programs fulfillment, given in the proper legal acts, one should pay attention to the fact that target landmarks are represented as absolute indicators and it does not enable to compare the obtained results and costs, performed during their achievement. At the same time, the implementation of the relative indicators in the determination of the priority to distribute budget funds between programs provides the increase of their use efficiency.

Besides, the state target programs passports do not define the mechanism to monitor their execution. It is limited by the obligatory reports, which are submitted in the middle or at the end of the fixed implementation period that does not let to correct the system of actions in accordance with the tendencies in the development of the national economy and the world achievements in the science and technique sphere. It forms the retaining factor of the state innovative regulation efficiency.

Analyzing the experience to implement the state target programs, let us point out some essential differences between the domestic and European practice (Table 1).

*Table 1*

Comparison of the peculiarities to implement the state target innovative programs in Ukraine and the EU (formed based on [4])

| Criterion                              | Region                                                                                          |                                                                  |
|----------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
|                                        | Europe                                                                                          | Ukraine                                                          |
| The budget of the program              | 90–3000 thousand Euro                                                                           | 15–18 thousand Euro                                              |
| Provision of the budget                | The income of all planned funds                                                                 | Probability of the budget funds shortfall                        |
| Participation of the enterprises       | It is often the preconditions of the program approval                                           | Less than 1% of enterprises participate                          |
| State-private partnership              | It is the criterion to make decisions about financing                                           | There are no effective mechanisms and instruments of realization |
| Monitoring                             | It is predicted in the implementation plan and can be fulfilled after the end of the program    | Absent in many cases                                             |
| Selection of the experts on assessment | It is carried out according to the criteria of experience and absence of the interests conflict | Related persons are often the experts on assessment              |
| Subjects, who investigate the program  | The organization, which provides the program financing                                          | Ministries, state committees, agencies                           |
| Heads of the program                   | Scientists or heads of enterprises                                                              | High-level officials of state executive bodies                   |

Let us notice that as of today there are significant disadvantages in Ukraine regarding the organization of the state target programs fulfillment. First of all, one should pay attention to the difference in the financing volumes in this area – budget of the small program in the EU Member States is higher than the budget of the national program in Ukraine that certainly relates to the problem of the process organization regarding the private subjects' involvement to participate in the project financing.

Besides, analyzing the peculiarities of the financial aspect regarding the programs execution, let us point out that in the EU Member States the financing is performed during the show period of the program fulfillment, whereas in Ukraine there is no possibility for clear planning of budget funds, taking into account the higher legal power of the law of Ukraine “On the State Budget” over the legal acts, which regulate the fulfillment of the programs. That is why there is a situation that the budget financing is not full.

One should pay special attention to the imperfection of the native system to implement the program-target method in comparison with its use in the European countries in the part of the regulation and assessment of the programs. Criteria to make decisions regarding the approval and financing of the target programs in the EU include the investigated management system and indicators, by which monitoring has to be carried out, in the project of the program. At the same time, in Ukraine the mentioned positions are not key elements of the program, which, accordingly, determines the imperfection of the evaluation process – often the results of the program are not monitored either at the intermediate or at the final stages. Besides, the objectivity of the outcome, obtained in the course of the evaluation process, is also doubtful, since often subjects, who perform it, are the participants of the program, whereas in many European countries assessment is carried out by experts from other states, who, moreover, evidence the absence of the interests conflict.

That is why, nowadays, there is an objective necessity to transform mechanisms, which provide the fulfillment of the state's control function in the process of the program-target

method implementation with a purpose to increase the efficiency to use budget funds. It is proposed to realize through the introduction of the targeting regime, the conceptual functioning principles of which are demonstrated in Fig. 1.

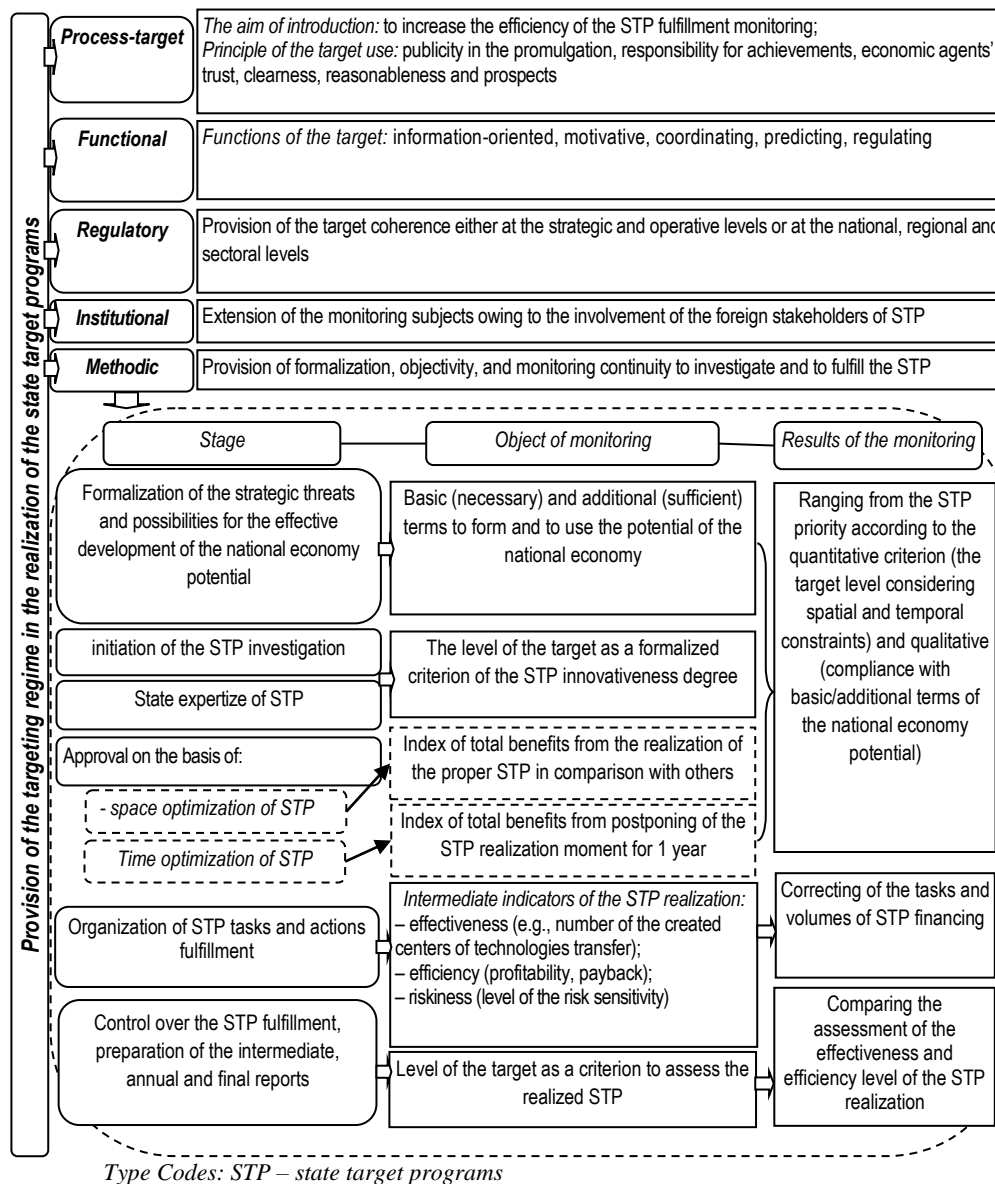


Figure 1. Conceptual principles of the mechanism to introduce the targeting mechanism in the state target program realization

The aim of the targeting regime implementation is to increase the efficiency to monitor the fulfillment of the state target programs. Therefore, this regime is based on the target use –

indicator, the level of achievement of which describes the program efficiency. This indicator may be included to assess the project in its fulfillment process and to be a criterion to define the priority of the state target programs implementation. Therefore, it should be noticed, that while selecting the parameter as a target, one should consider its compliance with the necessary features.

First, the use of the target provides keeping of the following principles:

- publicity in the promulgation – the target index has to be accessed for a wide range of people;
- responsibility for achievement – the necessary aspect of control is to organize the range of people, whose task is to provide the efficiency of the program realization;
- the trust of the economic agents – compliance of the target with the economic subjects' activity priorities;
- clearness – understanding of the effective indicator calculation method and data;
- substantiation – compliance of the indicator with the economic development laws and main goals of the state economic policy;
- perspectivity – the urgency to use the defined parameter in the long-term period under conditions of the economic development tendencies change.

Second, one should point out that the use of the target is based on the fact that it performs several functions within the economic potential development. First of all, the information-oriented function is urgent. It provides the bringing of the planned result to the economic subjects, for the achievement of which the realization of the system of actions has to be oriented.

The motivative function provides the target's peculiarity of the stimulating feature for the economic development, whereas its coordinating function is to spread to all entities, engaged in the economic activity with the purpose of the complex efficiency growth.

The level of the parameter, which is selected as a target, has to provide the possibility to plan the indicators of the economic activity development at different levels of the economic system, that is its predictive function. Besides, the target benchmark performs the regulating function, which is to correct the above goals and actions in case of the insufficient level of the index achievement during the state target program realization.

A significant aspect of the success of the targeting regime implementation is a proper regulatory base, which regulates main positions of its realization, the ask of which is to provide the coherence of indicator either at the strategic and operative levels or at the national, regional and sectoral levels. The investigated target benchmark has to be approved by the regulatory acts according to the level of the state authorities and has to be brought to subjects, who are responsible for its achievement.

Taking into account the efficiency of the state-private partnership introduction, proved by the world economic experience, it is urgent to activate the integration of the state and private sector. In this context, it is proposed to implement through the involvement of foreign stakeholders of the state target programs to the monitoring process of their fulfillment efficiency.

The next aspect, which has to be realized during the targeting regime introduction, is to form and to use its methodic provision system. It enables to formalize the monitoring process of the investigation and fulfillment of the state target programs and forms the base for its objective and continuous execution. Introduction of the monitoring on the basis of the targeting regime is proposed to realize through several stages in accordance with stages of the state target programs development and execution.

Within the first stage, it is provided to formalize the strategic threats and possibilities for the effective development of the national economic potential that enables to identify the

degree of its formation and the ability for further development. At this stage, the object of monitoring includes basic and additional terms to form and to use economic potential of the national economy, which describes its general level, and to define a strong and weak side that has to be considered in the state target programs realization.

The next stage is initiating of the state target program investigation by persons, who are interested in its realization. The goal of the program has to take into account the priorities of the state regulation of the economic potential development and to comprise the subjects' interests, who are engaged in economic activity. At this stage, the problem is defined, which has to be solved as a result of the proposed program realization. Measures, oriented to solve the set problem considering the terms, which are necessary for their introduction, are established, resources, which are planned to be involved in fulfilling the program, are assessed. A significant part of the state target program includes expected results of its realization, which have to be shown in the form of absolute and relative indices. As for the mentioned stage, the object, under which the monitoring will be carried out, is the level of the proposed target program innovativeness, formalized in the form of the target benchmark, which is practically realized within the next stage – states expertize of the target program.

The compliance of the proposed program with the parameters, defined by the current legislation in this sphere, is analyzed. The goal of the state expertize of the state target program project is to define reasonability of its implementation involving budget funds. That is why the priority criterion to form the positive conclusion of the expert council, which is formed with state authorities, who are subjects of the economic policy realization in the state, is its efficiency, which is shown through the target level, evaluated by the body, which carries out the expertize. As a result of the state expertize, the project may be elaborated in case of its non-compliance with the mentioned criteria.

The conclusion of state expertize is taken into account during the next stage – coordination, and approval of the state target program. According to the current legislation of Ukraine, the program draft is approved in two stages – at the level of Ministry of Economic Development; whereas it is approved by the Cabinet of Ministers of Ukraine. At this stage, it is peculiar to monitor the state target program by two aspects – provision of their space and time optimization.

The space optimization of the state target programs provides a comparison of one program efficiency with other projects in this sphere, which is carried out on the basis of total benefits index from their realization, the level of which is the monitoring object at this stage of the program approval.

Despite the space optimization, time optimization of the state target programs provides consideration of the concrete program realization urgency in relation to the economic development current state, which is carried out on the basis of calculation of the total losses index in case of the state target program realization postponement for one year. At this stage, the program, postponing of the realization term of which does not lead to their urgency loss or their realization efficiency reduction, are defined.

Consideration of all the criteria, mentioned within four observed stages, while monitoring the state target programs, as a result, allows to range their priority by quantitative (level of target considering spatial and temporal constraints) and qualitative aspects (compliance with basic and additional terms of the economic potential in the national economy) and form the approved list of the state target programs, which will be introduced first of all.

The next stage, at which the approved projects for realization are monitored, is to organize the fulfillment of tasks and state target programs steps. This stage provides a selection of subjects, who have to execute the program activities. They can include enterprises, organizations, and institutions regardless of the property form, whereas the head of the

program is responsible for the realization of the program and financial resources use, given for its financing. In terms of this stage, the monitoring object includes intermediate indices, which describe the expected consequences from the realization of the state target innovative program, which include:

- effectiveness parameters (e.g., number of the created centers of technologies transfer, number of the carried out investigations, volumes of the produced innovative production, etc);
- efficiency parameters (profitability level, payback period term of the project);
- riskiness parameters (level of risk sensitivity).

Analysis of the mentioned criteria let correct tasks and volumes of the state target program financing according to the predicted indicators of the economic potential development in the national economy, and develop instruments to control risks in cases of the high value of the calculated riskiness level for the program realization if it is possible.

The final stage, at which the state target programs are monitored, is to control their fulfillment and to prepare intermediate, annual and final reports. This stage provides the assessment of results, obtained in the process of the economic development program execution, based on the reports, formed by its head, which include the approved goal and measures for the program realization in terms of the consideration of planned sources and financing volumes, and results of the planned measures implementation within the reported period in terms of quantitative and qualitative indices.

At the final stage of the state target programs execution, the monitoring object is the target level, calculated on the basis of the achieved indices. Therefore, the efficiency to realize the program is evaluated by two criteria – compliance of the target with the index, defined at the initiating stage of the program, and comparison of the achieved indicator of the target benchmark in one program with results, obtained as a result of other state target programs realization.

This stage allows to evaluate the efficiency and effectiveness of the realized state target programs and to identify goals of the state policy to control the economic potential development of the national economy and to provide strengthening of the indices activity, which are stimulators of the economic potential development, and leveling of the indices-destimulators activity.

**Conclusions and prospects of further research.** The article deals with the theoretical and applied principles to define terms of the targeting regime introduction in the system of the state regulation of economic and social development. It was defined that consideration of all the criteria, mentioned within the observed stages of the monitoring based on the state target programs targeting regime, as a result, allows ranging their priority by quantitative (the target level considering spatial and temporal constraints) and qualitative aspects (compliance with basic and additional terms of the economic potential of the national economy) and forming the approved list of the state target programs, which will be introduced first of all. Under modern conditions, the activation of the state and private sector integration could also be achieved through the involvement of foreign stakeholders within the international program of cooperation. That is why within the methodical provision of the targeting regime introduction it becomes important to evaluate real conditions, which determine the economic development potential in the economy of Ukraine at the recent stage that forms the base to predict indices of efficiency, effectiveness, and risk of the state target programs realization.

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**Программно-целевой метод как инструмент государственного регулирования стратегического экономического развития Украины**

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В работе развиты теоретические и прикладные основы по определению условий введения режима таргетирования в системе инструментов государственного управления экономическим и



социальным развитием. Определены ключевые факторы, влияющие на процессы развития государственно-целевых программ, и проанализированы основные недостатки по организации их выполнения. Предложено этапы проведения мониторинга на основе режима таргетирования с учетом стадий разработки и выполнения государственных целевых программ. Разработаны концептуальные основы механизма введения режима таргетирования при реализации государственных целевых программ. В работе отмечено несовершенство отечественной системы реализации программно-целевого метода по сравнению с его использованием в странах Европы в части управления и оценки программ. Важным аспектом успешности применения режима таргетирования является наличие надлежащего нормативной правовой базы, регламентирующей основные положения его реализации, задачей которой является обеспечение согласованности показателя как на стратегическом и оперативном уровнях, так и на общегосударственном, региональном, отраслевом уровнях. Объектом мониторинга на заключительном этапе выполнения государственных целевых программ выступает уровень таргета, рассчитанный на основе достигнутых показателей. В статье указано, что проведение мониторинга на основе режима таргетирования государственных целевых программ позволяет проранжировать их приоритетность по количественному (уровень таргета с учетом пространственных и временных ограничений) и качественным аспектам (соответствие базовым и дополнительным условиям экономического потенциала национальной экономики). Также мониторинг на основе режима таргетирования позволяет сформировать утвержден перечень государственных целевых программ, внедрение которых будет осуществляться в первую очередь. Сделан вывод, что для методического обеспечения введения режима таргетирования необходимо оценивания реальных условий, детерминирующих развитие экономического потенциала экономики Украины на современном этапе.

*Ключевые слова:* национальная экономика, государственная целевая программа, таргет, оптимизация, государственная экспертиза.

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**Програмно-цільовий метод як інструмент державного регулювання стратегічного економічного розвитку України**

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У роботі розвинуто теоретичні та прикладні засади щодо визначення умов запровадження режиму таргетування у системі інструментів державного управління економічним і соціальним розвитком. Визначено ключові фактори, що впливають на процеси розвитку державно-цільових

програм, та проаналізовано основні недоліки стосовно організації їх виконання. Запропоновано етапи проведення моніторингу на основі режиму таргетування з урахуванням стадій розробки та виконання державних цільових програм. Розроблено концептуальні засади механізму запровадження режиму таргетування при реалізації державних цільових програм. У роботі відзначено недосконалість вітчизняної системи реалізації програмно-цільового методу порівняно з його використанням у країнах Європи у частині управління та оцінювання програм. Важливим аспектом успішності застосування режиму таргетування є наявність належного нормативно-правової бази, що регламентує основні положення його реалізації, завданням якої є забезпечення взаємоузгодженості показника як на стратегічному та оперативному рівнях, так і на загальнодержавному, регіональному, галузевому рівнях. Об'єктом моніторингу на заключному етапі виконання державних цільових програм виступає рівень таргету, розрахований на основі досягнутих показників. У статті зазначено, що проведення моніторингу на основі режиму таргетування державних цільових програм дозволяє проранжувати їх пріоритетність за кількісним (рівень таргету з урахуванням просторових та часових обмежень) та якісним аспектами (відповідність базовим та додатковим умовам економічного потенціалу національної економіки). Також моніторинг на основі режиму таргетування дозволяє сформулювати затверджений перелік державних цільових програм, впровадження яких буде здійснюватися першочергово. Зроблено висновок, що для методичного забезпечення запровадження режиму таргетування необхідним є оцінювання реальних умов, що детермінують розвиток економічного потенціалу економіки України на сучасному етапі.

*Ключові слова:* національна економіка, державна цільова програма, таргет, оптимізація, державна експертиза.

*JEL Codes:* H30, H68

*Table: 1; Figure: 1; References: 10*

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