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ASSESSING THE LOCAL GOVERNMENT EFFICIENCY IN UKRAINE: MULTI-ATTRIBUTE RANKINGS BASED ON BUDGET PROGRAM INDICATORS¹

Over the past few years, a number of Ukrainian scientists alongside international organizations have done research in the area of optimizing the current method for assessing the efficiency of budget programs in Ukraine. Evaluating the efficiency of budget programs seeks for appropriate analytical tools enabling to present different indicators in the common format. Therefore, an issue of supplementing the tools for assessing the efficiency of budget programs in Ukraine is of considerable importance. To accomplish this goal, the author has applied four ranking methods, which allow indicating what local government agency has conducted its budget programs most efficiently.

Key words: public sector, program-based budgeting, performance budgeting, performance indicators, budget program, ranking methods.

JEL Classification: H83, H72, H53.

Problem setting. Analysing the efficiency of budget programs is a pivotal step of program-based budgeting in Ukraine. The Budget Code of Ukraine (2010) defines program-based budgeting as a method of managing budget funds to achieve specific results against budget funds by assessing the efficiency of using budget funds

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across all the stages of the budget process. Budget program is referred to as a range of measures aimed at achieving a common objective, tasks, and the expected result identified and implemented by a spending unit according to its respective functions (“The Budget Code of Ukraine”, 2010). Evaluating the efficiency of budget programs seeks for appropriate analytical tools enabling to present different indicators in a common format. To accomplish this goal, the author has applied several ranking methods, which allow indicating what local government agency has conducted its budget programs most efficiently.

Recent research and publication analysis. Issues concerned with the implementation of performance budgeting in local governments of European countries and the evaluation of budget programs by executive bodies have been considered in scientific papers of numerous economists such as Mussari, Tranfaglia, Reichard, Bjørnå, Nakrošis, and Bankauskaitė-Grigaliūnienė (2016), Moynihan, Beazley, de Jong, Hawke, Mordacq, Raudla, and Vaksova (2016), Sejdini (2014), Kowalczyk (2018), Grynchuk (2019), Slukhai (2011), Kraan, von Trapp, Kostyleva, van Tuinen, and Morgner (2016).

Raudla points out that the central government of Estonia does evaluate programs, but there is no requirement that these programs have to be evaluated at regular intervals. Systematic evaluations are required, however, for programs financed by EU structural funds (Moynihan et al., 2016). De Jong mentions that in Poland, as in many other countries, the public sector has no pattern of critical self-reflection or of using performance measures as opportunities to learn and improve. The use of performance information for budget allocation is very limited. Nevertheless, the performance budgeting system did help the Ministry of Finances conduct better examinations of public spending (Moynihan et al., 2016). Mordacq argues that, in France, there is not enough time for discussion of performance during budget negotiations. Hence, reducing the number of indicators can facilitate this discussion. Although it may be possible to link performance data and budgeting to efficiency and quality indicators, how to use effectiveness indicators (outcomes) is still in question (Moynihan et al., 2016).

Over the past few years, a number of Ukrainian scientists alongside international organizations have done research in the area of optimizing the current method for assessing the efficiency of budget programs drawn up by the Ministry of Finances of Ukraine. Particularly, they highlight the necessity for analysing the extent of citizen’s satisfaction with services rendered by public sector institutions (Kraan et al., 2016). Slukhai (2011) reveals the absence of rigorous selection of performance indicators to evaluate the budget program implementation and a need for changes in approaches to assessing budget programs in Ukraine. According to observations of Grynchuk (2019), the situation regarding the proper assessment of budget programs’ outcomes in Ukraine did not improve significantly. Grynchuk

emphasizes that performance indicators are formally drawn up without a proper analysis of the reasons for previously underperformed or over fulfilled performance indicators.

Therefore, an issue of supplementing the tools for assessing the budget program efficiency in Ukraine is of considerable importance.

Paper's objective. The article's objectives are as follows: to ascertain what ranking methods may be applied to arrange local government agencies by their level of performance efficiency; to compile four multi-attribute rankings based on proposed samplings of performance indicators achieved by local government agencies of certain Ukrainian regions and scores of the budget program efficiency.

Paper main body. A multi-attribute ranking is an efficient tool of the economic research created through combining several ranked lists into a single ranking. To make multi-attribute ranked lists, managers of public sector agencies may use methods for comparative rank assessment. The methods for comparative rank assessment are methods of economic modelling applied in making ranked lists to present different indicators in the unified format. The method of the sum of points, the method of the sum of positions, the method of standardized indicators, the method of the geometric mean, and the method of distances are the most common methods for comparative rank assessment (Sheremet, 2006).

To analyse the budget program efficiency, the author has enhanced the aforementioned methods and applied them for evaluating the efficiency of activities performed by key spending units or persons in charge of budget programs (executive bodies, their departments, and branches). A database for doing this research comprises two types of official reports issued by public sector entities: reports on the implementation of the budget program passport and generalized results of analysing the budget program efficiency.

The author has carried out the comparative rank assessment of the efficiency of budget programs prepared by:

1) offices of oblast state administrations (OSAs) of fifteen oblasts (regions), using the methods of:

- a) *the geometric mean*;
- b) *the sum of points accompanied by the significance ratio*;

2) social protection agencies belonged to city councils (SPAs) of eight cities of oblast subordination, using the methods of:

- a) *the sum of points accompanied by the ratio of frequency of appearance*;
- b) *standardized indicators*.

The author has ranked the offices of OSAs, drawing on data on factual and planned values of eight performance indicators disclosed in budget programs "The Exercise of Executive Power in the ___ Oblast" in 2019 for the offices of 15 oblast state administrations, namely Vinnytsia, Volyn, Zaporizhzhia, Ivano-Frankivsk,

Kyiv, Kirovohrad, Lviv, Mykolaiv, Poltava, Rivne, Sumy, Ternopil, Kharkiv, Kherson, and Cherkasy Oblast State Administrations (Vinnytsia Oblast State Administration, 2019; Volyn Oblast State Administration, 2019; Zaporizhzhia Oblast State Administration, 2019; Ivano-Frankivsk Oblast State Administration, 2019; Kyiv Oblast State Administration, 2019; Kirovohrad Oblast State Administration, 2019; Lviv Oblast State Administration, 2019; Mykolaiv Oblast State Administration, 2019; Poltava Oblast State Administration, 2019; Rivne Oblast State Administration, 2019; Sumy Oblast State Administration, 2019; Ternopil Oblast State Administration, 2019; Kharkiv Oblast State Administration, 2019; Kherson Oblast State Administration, 2019; Cherkasy Oblast State Administration, 2019).

To compile a ranked list of the offices of OSAs, the author has used the following performance indicators of budget programs “The Exercise of Executive Power in the ___ Oblast”:

- the number of full-time positions (Indicator 1);
- the number of state, oblast, and district programs implemented in the territory of an oblast (Indicator 2);
- the number of made managerial decisions (Indicator 3);
- the number of bought computer equipment (Indicator 4);
- a rate of gross regional product of an oblast (Indicator 5);
- a share of administrative services provided by administrative service centres (ASCs) in the general number of administrative services, which can be provided by ASCs (Indicator 6);
- a share of administrative services provided by ASCs, which are offered in the electronic format (Indicator 7);
- a share of the execution of local budgets in the general number of local budgets executed by local governments (by the general fund) (Indicator 8).

The process of compiling a ranked list of the offices of OSAs according to *the method of the geometric mean* may be divided into four stages (Table 1, Table 2, and Table 4).

At the first stage, the author has determined *ratios of factual to planned values* for the performance indicators of the fifteen budget programs (Table 1).

At the second stage, the author has calculated *the geometric mean of the ratios of factual to planned values* for each of the eight performance indicators (Table 1):

$$\text{Geometric mean} = \sqrt[i]{\prod_1^i C_{ij}}, \quad (1)$$

where i – office of OSA (assumes values from 1 to 15);

j – performance indicator (assumes values from 1 to 8);

C_{ij} – ratio of factual to planned values for a j performance indicator and an i office of OSA.

Table 1

Ratios of factual to planned values for the performance indicators of the budget programs “The Exercise of Executive Power in the __Oblast” in 2019

Offices	C_{ij}							
	Indicator 1	Indicator 2	Indicator 3	Indicator 4	Indicator 5	Indicator 6	Indicator 7	Indicator 8
Vinnysia OSA	0.898	0.902	1.007	1.655	2.167	1.012	0.619	0.967
Volyn OSA	0.901	0.897	1.070	0.813	1.650	0.850	3.308	0.970
Zaporizhzhia	0.794	2.190	1.117	1.120	0.680	1.000	1.912	0.905
Ivano-Frankivsk OSA	0.911	0.982	1.020	0.815	1.000	1.000	0.900	0.640
Kyiv OSA	0.714	1.093	1.098	1.345	1.320	1.007	1.004	1.031
Kirovohrad OSA	0.823	2.361	0.434	1.000	1.004	1.000	1.000	0.714
Lviv OSA	0.886	1.000	0.932	0.964	0.750	1.059	1.000	0.971
Mykolaiv OSA	0.849	1.052	3.128	1.774	1.952	0.600	1.000	0.994
Poltava OSA	0.884	1.007	1.852	0.925	1.415	0.381	0.043	1.000
Rivne OSA	0.889	1.273	0.990	2.792	1.500	1.667	1.000	1.000
Sumy OSA	0.759	1.841	0.572	2.313	1.147	1.018	1.259	0.928
Ternopil OSA	0.893	1.208	0.950	1.000	1.000	1.000	1.000	0.822
Kharkiv OSA	0.845	1.007	1.347	1.190	1.400	1.078	1.653	1.000
Kherson OSA	0.729	1.000	0.936	2.788	0.914	1.629	1.137	1.000
Cherkasy OSA	0.835	1.043	1.037	1.563	1.000	1.000	1.050	0.890
Geometric mean	0.838	1.193	1.055	1.347	1.196	0.969	0.937	0.915
K_j	0.1	0.1	0.1	0.1	0.3	0.1	0.1	0.1

Source: calculated by the author

At the third stage, the author has computed absolute deviations of *the ratio of factual to planned values* for a performance indicator belonging to a certain office of OSA from *the geometric mean of the ratios* for this indicator (Table 2).

At the fourth stage, the author has computed the sum of *absolute deviations* (the ranking score) for each participant of the ranking (Table 4). The higher the value of the sum of deviations is, the higher the position of an office of OSA in the ranking is.

Table 2

Absolute deviations of the ratios of factual to planned values for the performance indicators from the geometric mean of the ratios

Offices	Indicator 1	Indicator 2	Indicator 3	Indicator 4	Indicator 5	Indicator 6	Indicator 7	Indicator 8
Vinnysia OSA	0.060	-0.291	-0.048	0.308	0.970	0.043	-0.318	0.052
Volyn OSA	0.063	-0.296	0.015	-0.535	0.454	-0.119	2.370	0.055
Zaporizhzhia	-0.044	0.997	0.062	-0.227	-0.516	0.031	0.974	-0.010
Ivano-Frankivsk OSA	0.072	-0.211	-0.035	-0.533	-0.196	0.031	-0.037	-0.275
Kyiv OSA	-0.125	-0.100	0.043	-0.002	0.124	0.038	0.067	0.116
Kirovohrad OSA	-0.015	1.168	-0.621	-0.347	-0.192	0.031	0.063	-0.201
Lviv OSA	0.048	-0.193	-0.122	-0.383	-0.446	0.090	0.063	0.056
Mykolaiv OSA	0.011	-0.142	2.073	0.427	0.756	-0.369	0.063	0.079
Poltava OSA	0.046	-0.186	0.797	-0.422	0.218	-0.588	-0.894	0.085
Rivne OSA	0.050	0.080	-0.065	1.445	0.304	0.698	0.063	0.085
Sumy OSA	-0.079	0.648	-0.483	0.965	-0.049	0.048	0.322	0.013
Ternopil OSA	0.055	0.014	-0.105	-0.347	-0.196	0.031	0.063	-0.093
Kharkiv OSA	0.007	-0.186	0.293	-0.157	0.204	0.109	0.715	0.085
Kherson OSA	-0.109	-0.193	-0.118	1.441	-0.282	0.660	0.200	0.085
Cherkasy OSA	-0.003	-0.150	-0.018	0.216	-0.196	0.031	0.113	-0.025

Source: calculated by the author

The process of compiling a ranked list of the offices of OSAs according to the method of the sum of points accompanied by the significance ratio may be split into four stages (Table 1, Table 3, and Table 4).

At the first stage, the author has determined the ratio of factual to planned values of the performance indicators of budget programs (Table 1).

At the second stage, the author has calculated the significance ratio for each indicator out of eight performance indicators. One indicator (the rate of gross regional product of an oblast (indicator 5)) from among eight indicators is a macroeconomic indicator of an outcome of applied measures. Thus, the author has assigned a higher significance ratio to the indicator 5, compared to the other indicators (0.3 for the indicator 5 and 0.1 for the others) (Table 1).

At the third stage, the author has computed the product of the ratio of factual to planned values of a performance indicator of a certain office of OSA and the significance ratio for this indicator (Table 3):

$$P_i = C_{ij} \times K_j, \tag{2}$$

where C_{ij} – ratio of factual to planned values of a j performance indicator for an i office of OSA (Table 1);

K_j – significance ratio for a j performance indicator (Table 1).

At the fourth stage, the author has calculated the sum of products (P_{ij}) (the ranking score) for each participant of the ranking (Table 4). The higher the value of the sum of products is, the higher the position of an office of OSA in the ranking is.

Table 3

Products of the ratios of factual to planned values of the performance indicators and the significance ratios

Offices	$C_{ij} \times K_j$							
	Indicator 1	Indicator 2	Indicator 3	Indicator 4	Indicator 5	Indicator 6	Indicator 7	Indicator 8
1	2	3	4	5	6	7	8	9
Vinnysia OSA	0.090	0.090	0.101	0.166	0.650	0.101	0.062	0.097
Volyn OSA	0.090	0.090	0.107	0.081	0.495	0.085	0.331	0.097
Zaporizhzhia	0.079	0.219	0.112	0.112	0.204	0.100	0.191	0.091

1	2	3	4	5	6	7	8	9
Ivano-Frankivsk OSA	0.091	0.098	0.102	0.081	0.300	0.100	0.090	0.064
Kyiv OSA	0.071	0.109	0.110	0.135	0.396	0.101	0.100	0.103
Kirovohrad OSA	0.082	0.236	0.043	0.100	0.301	0.100	0.100	0.071
Lviv OSA	0.089	0.100	0.093	0.096	0.225	0.106	0.100	0.097
Mykolaiv OSA	0.085	0.105	0.313	0.177	0.586	0.060	0.100	0.099
Poltava OSA	0.088	0.101	0.185	0.093	0.424	0.038	0.004	0.100
Rivne OSA	0.089	0.127	0.099	0.279	0.450	0.167	0.100	0.100
Sumy OSA	0.076	0.184	0.057	0.231	0.344	0.102	0.126	0.093
Ternopil OSA	0.089	0.121	0.095	0.100	0.300	0.100	0.100	0.082
Kharkiv OSA	0.085	0.101	0.135	0.119	0.420	0.108	0.165	0.100
Kherson OSA	0.073	0.100	0.094	0.279	0.274	0.163	0.114	0.100
Cherkasy OSA	0.084	0.104	0.104	0.156	0.300	0.100	0.105	0.089

Source: calculated by the author

The author may conclude that, in 2019, the office of the Mykolaiv Oblast State Administration conducted its program “The Exercise of Executive Power in the Mykolaiv Oblast” most efficiently from among the offices of fifteen oblast state administrations according to both methods (the method of the geometric mean and the method of the sum of points accompanied by the significance ratio). Unlike the office of the Mykolaiv Oblast State Administration, the offices of the Ivano-Frankivsk Oblast State Administration and the Lviv Oblast State Administration carried out similar programs least efficiently according to the method of the geometric mean and the method of the sum of points accompanied by the significance ratio, respectively (Table 4).

The author has made a comparative rank assessment of efficiency of implementing budget programs prepared by social protection agencies (SPAs). This assessment is grounded in scores of the budget program efficiency for forty-five budget programs and subprograms, which pertain to a sector of local budget expenditures No. 3000 “Social Protection and Social Welfare”. The programs were carried out in 2018 by SPAs of eight city councils (CCs): Zaporizhzhia (Entity 1), Kupiansk

(Entity 2), Lyman (Entity 3), Mykolaiv (Entity 4), Nizhyn (Entity 5), Odesa (Entity 6), Pavlohrad (Entity 7), and Chuhuiv (Entity 8) City Councils (Zaporizhzhia City Council, 2019; Kupiansk City Council, 2019; Lyman City Council, 2019; Mykolaiv City Council, 2019; Nizhyn City Council, 2019; Odesa City Council, 2019; Pavlohrad City Council, 2019; Chuhuiv City Council, 2019). Table 5 shows codes of programs, which pertain to the sector No. 3000 “Social Protection and Social Welfare”, in compliance with the Typical Program-Based Classification of Expenditures and Loans of Local Budgets (TPCEL LBs) (“Typova prohramna klasyfikatsiia”, 2017).

Table 4

**Rankings of the offices of oblast state administrations
by the efficiency of conducting the budget program
“The Exercise of Executive Power in the __ Oblast” in 2019**

Offices	Method of the geometric mean		Method of the sum of points accompanied by the significance ratio	
	Score (the sum of deviations from the geometric mean)	Position in the ranking	Score (the sum of points)	Position in the ranking
1	2	3	4	5
Vinnysia OSA	0.777	8	1.356	4
Volyn OSA	2.008	3	1.376	3
Zaporizhzhia	1.267	6	1.108	9
Ivano-Frankivsk OSA	-1.184	15	0.927	14
Kyiv OSA	0.161	9	1.125	8
Kirovohrad OSA	-0.115	11	1.034	11
Lviv OSA	-0.888	13	0.906	15
Mykolaiv OSA	2.899	1	1.525	1
Poltava OSA	-0.944	14	1.034	12
Rivne OSA	2.660	2	1.411	2
Sumy OSA	1.386	5	1.213	6
Ternopil OSA	-0.578	12	0.987	13

1	2	3	4	5
Kharkiv OSA	1.070	7	1.232	5
Kherson OSA	1.682	4	1.196	7
Cherkasy OSA	-0.032	10	1.042	10

Source: calculated by the author

In Table 5, there are the scores of the budget program efficiency for these social protection programs disclosed in the generalized results of analysing the budget program efficiency (Zaporizhzhia City Council, 2019; Kupiansk City Council, 2019; Lyman City Council, 2019; Mykolaiv City Council, 2019; Nizhyn City Council, 2019; Odesa City Council, 2019; Pavlohrad City Council, 2019; Chuhuiv City Council, 2019).

Expenditures of the above-mentioned sector comprise a wide range of expenditures, particularly for benefits and housing subsidies used to pay for utility services, the low income assistance, the social aid for pregnant women, the adoption assistance, privileged health care services for persons affected by the Chernobyl Disaster, the financial assistance for disabled persons, the financial assistance for persons being not eligible for pension, the social aid for orphan children and children deprived of parental care, and the financial aid for persons escorting disabled persons.

The process of compiling a ranked list of social protection agencies according to the method of the sum of points accompanied by the ratio of frequency of appearance may be divided into four stages (Table 5 and Table 7).

At the first stage, the author has determined: a) which budget programs (from among forty-five ones) each social protection agency has undertaken; b) how many social protection agencies have undertaken each program (Table 5).

At the second stage, as can be seen from Table 5, the author has grouped the scores of the budget program efficiency for each social protection agency. It is worth mentioning that, in compliance with requirements of the Amended Guidelines for Doing the Comparative Analysis of the Budget Program Efficiency Conducted by Spending Units of Local Budgets, the maximum score to be taken into account in determining the program efficiency amounts to 250 points (Ministry of Finances of Ukraine, 2013). As shown in Table 5, the author has given 250 points to the programs, the scores of which exceed 250 points (e.g. to the program No. 3030 of the Chuhuiv City Council and to the program No. 3120 of the Lyman City Council). It should be noted that the author has indicated 0 points in Table 5 for those programs, which were not undertaken by a certain social protection agency in 2018.

At the third stage, the author has calculated the ratio of frequency of appearance for each budget program (Table 5). The author has determined this ratio, using the following formula:

$$KFA_i = \frac{8}{N_{SPA_i}}, \tag{3}$$

where 8 – the greatest possible number of SPAs conducting each program;
 N_{SPA_i} – the number of SPAs, which conducting an i program.

At the fourth stage, the author has computed the sum of products of *the scores of the budget program efficiency* for each social protection agency and *the ratio of frequency of appearance* for a corresponding budget program (Table 7). The author determines *the sum of products*, using the following formula for each social protection agency:

$$P_{*j} = S_{1j} \times KFA_1 + S_{2j} \times KFA_2 + S_{3j} \times KFA_3 + \dots + S_{45j} \times KFA_{45}, \tag{4}$$

where i – budget program (assumes values from 1 to 45);
 j – social protection agency (assumes values from 1 to 8);

S_{ij} – score of the efficiency of an i budget program for a j social protection agency.

The aforementioned formula will assume the form of the following equation for the social protection agency belonging to the Zaporizhzhia City Council ($j=1$):

$$P_{*1} = S_{11} \times KFA_1 + S_{21} \times KFA_2 + S_{31} \times KFA_3 + \dots + S_{451} \times KFA_{45} = 6639.2. \tag{5}$$

The higher the value of the sum of products is, the higher a position of a certain social protection agency in the ranking is.

The process of compiling a ranking list of social protection agencies according to *the method of standardized indicators* may be split into four stages (Table 5, Table 6, and Table 7).

Table 5

Scores of efficiency received by the budget programs in 2018

Code (TPCEL (LBs) of a program)	Entity 1	Entity 2	Entity 3	Entity 4	Entity 5	Entity 6	Entity 7	Entity 8	N_{SPA_i}	KFA_i
1	2	3	4	5	6	7	8	9	10	11
3010	231	237.3	184.3	210.4	0	0	0	225	5	1,60
3011	0	0	0	0	0	247.4	0	0	1	8,00
3012	0	0	0	0	0	190	175.9	0	2	4,00
3020	236	250	229.2	224.6	0	0	0	225	5	1,6

1	2	3	4	5	6	7	8	9	10	11
3021	0	0	0	0	0	249.7	0	0	1	8,00
3022	0	0	0	0	0	250	238.7	0	2	4,00
3030	224	215.8	227.8	224.4	225.6	0	0	250	6	1,33
3032	0	0	0	0	0	212.3	166.9	0	2	4,00
3033	0	0	0	0	0	0	250	0	1	8,00
3035	0	0	0	0	0	250	227.3	0	2	4,00
3040	225	135.1	118.1	222	0	0	0	218	5	1,6
3041	0	0	0	0	0	125	227	0	2	4,00
3042	0	0	0	0	0	125	225	0	2	4,00
3043	0	0	0	0	0	125	225	0	2	4,00
3044	0	0	0	0	0	125	225	0	2	4,00
3045	0	0	0	0	0	125	224	0	2	4,00
3046	0	0	0	0	0	125	225	0	2	4,00
3047	0	0	0	0	0	125	215	0	2	4,00
3050	0	0	110.5	200	0	0	0	0	2	4,00
3080	225	99.5	209.3	224.2	0	0	0	210	5	1,60
3081	0	0	0	0	0	125	199	0	2	4,00
3082	0	0	0	0	0	100	220	0	2	4,00
3083	0	0	0	0	0	125	216	0	2	4,00
3084	0	0	0	0	0	100	223	0	2	4,00
3085	0	0	0	0	0	100	216	0	2	4,00
3100	231	0	179.6	224.5	0	0	0	210	4	2,00
3104	0	229.5	0	0	229.7	152.7	226	0	4	2,00
3105	0	0	0	0	219	0	0	0	1	8,00
3110	0	0	0	0	0	0	0	225	1	8,00
3120	232	0	250	214.7	0	0	0	235	4	2,00
3121	0	0	0	0	0	143.8	0	0	1	8,00
3140	216	0	0	0	0	0	0	0	1	8,00

1	2	3	4	5	6	7	8	9	10	11
3160	225	100	200.4	225	191.3	99	225	225	8	1,00
3170	0	0	150.5	216.1	0	0	0	0	2	4,00
3180	0	0	220.8	225	216.8	143.3	0	0	4	2,00
3190	225	100	100	224	0	0	0	225	5	1,60
3191	0	0	0	0	0	0	228	0	1	8,00
3192	0	0	0	0	225	0	191	0	2	4,00
3210	225	250	225	250	0	133.5	219.5	200	7	1,14
3220	238	0	0	217.5	0	0	0	200	3	2,67
3221	0	0	0	0	0	0	225	0	1	8,00
3230	225	172.1	174.1	223.3	0	0	225	210	6	1,33
3240	222	0	250	224.8	0	0	0	220	4	2,00
3241	0	0	0	0	0	133.2	0	0	1	8,00
3242	0	100	0	0	225.6	124.5	242	0	4	2,00

Source: calculated by the author

At the first stage, as can be seen from Table 5, the author has grouped the scores of the budget program efficiency for each social protection agency, drawing on data from the generalized results of analysing the budget program efficiency (Zaporizhzhia City Council, 2019; Kupiansk City Council, 2019; Lyman City Council, 2019; Mykolaiv City Council, 2019; Nizhyn City Council, 2019; Odesa City Council, 2019; Pavlohrad City Council, 2019; Chuhuiv City Council, 2019).

At the second stage, the author has determined a benchmark for the scores of the budget program efficiency. Taking into consideration requirements of the Amended Guidelines for Doing the Comparative Analysis of the Budget Program Efficiency Conducted by Spending Units of Local Budgets, the author has chosen 250 points as the benchmark score (Ministry of Finances of Ukraine, 2013).

At the third stage, the author has computed *proportions of the scores* received by the budget programs in 2018 in relation to *the benchmark score* (Table 6).

At the fourth stage, the author has indicated the sum of *proportions of the scores* in relation to *the benchmark score* pertaining to all the forty-five budgets programs for each social protection agency (Table 7).

The higher the value of the sum of proportions is, the higher a position of a certain social protection agency in the ranking is.

The author may conclude that, in 2018, the social protection agency of the Pavlohrad City Council carried out its budget programs pertaining to the sector of expenditures No. 3000 «Social Protection and Social Welfare» most efficiently according to both methods (the method of the sum of points accompanied by the ratio of frequency of appearance and the method of standardized indicators) (Table 7).

Table 6

**Proportions of the scores received by the budget programs
in 2018 in relation to the benchmark score**

Code (TPCEL LBs) of a program	Entity 1	Entity 2	Entity 3	Entity 4	Entity 5	Entity 6	Entity 7	Entity 8
1	2	3	4	5	6	7	8	9
3010	0.923	0.949	0.737	0.842	0	0	0	0.900
3011	0	0	0	0	0	0.990	0	0
3012	0	0	0	0	0	0.760	0.704	0
3020	0.944	1	0.917	0.898	0	0	0	0.900
3021	0	0	0	0	0	0.999	0	0
3022	0	0	0	0	0	1	0.955	0
3030	0.898	0.863	0.911	0.898	0.902	0	0	1
3032	0	0	0	0	0	0.849	0.668	0
3033	0	0	0	0	0	0	1	0
3035	0	0	0	0	0	1	0.909	0
3040	0.900	0.540	0.472	0.888	0	0	0	0.872
3041	0	0	0	0	0	0.500	0.908	0
3042	0	0	0	0	0	0.500	0.900	0
3043	0	0	0	0	0	0.500	0.900	0
3044	0	0	0	0	0	0.500	0.900	0
3045	0	0	0	0	0	0.500	0.896	0
3046	0	0	0	0	0	0.500	0.900	0
3047	0	0	0	0	0	0.500	0.860	0

1	2	3	4	5	6	7	8	9
3050	0	0	0.442	0.800	0	0	0	0
3080	0.900	0.398	0.837	0.897	0	0	0	0.840
3081	0	0	0	0	0	0.500	0.796	0
3082	0	0	0	0	0	0.400	0.880	0
3083	0	0	0	0	0	0.500	0.864	0
3084	0	0	0	0	0	0.400	0.892	0
3085	0	0	0	0	0	0.400	0.864	0
3100	0.924	0	0.718	0.898	0	0	0	0.840
3104	0	0.918	0	0	0.919	0.611	0.904	0
3105	0	0	0	0	0.876	0	0	0
3110	0	0	0	0	0	0	0	0.900
3120	0.930	0	1	0.859	0	0	0	0.940
3121	0	0	0	0	0	0.575	0	0
3140	0.864	0	0	0	0	0	0	0
3160	0.900	0.400	0.802	0.900	0.765	0.396	0.900	0.900
3170	0	0	0.602	0.864	0	0	0	0
3180	0	0	0.883	0.900	0.867	0.573	0	0
3190	0.900	0.400	0.400	0.896	0	0	0	0.900
3191	0	0	0	0	0	0	0.912	0
3192	0	0	0	0	0.900	0	0.764	0
3210	0.901	1	0.900	1	0	0.534	0.878	0.800
3220	0.950	0	0	0.870	0	0	0	0.800
3221	0	0	0	0	0	0	0.900	0
3230	0.900	0.688	0.696	0.893	0	0	0.900	0.840
3240	0.887	0	1	0.899	0	0	0	0.880
3241	0	0	0	0	0	0.533	0	0
3242	0	0.400	0	0	0.902	0.498	0.968	0

Source: calculated by the author

Simultaneously, the social protection agency of the Kupiansk City Council (according to the method of the sum of points accompanied by the ratio of frequency of appearance) and the social protection agency of the Nizhyn City Council (according to the method of standardized indicators) carried out their budget programs pertaining to the sector of expenditures No. 3000 «Social Protection and Social Welfare» least efficiently. Results of both rankings with regard to the other participants coincide (Table 7).

Table 7

**Rankings of the social protection agencies of city councils
by the budget program efficiency**

Social protection agencies	Method of the sum of points accompanied by the ratio of frequency of appearance		Method of standardized indicators	
	Ranking score (sum of points)	Position in the ranking	Ranking score (sum of proportions)	Position in the ranking
Zaporizhzhia CC	6639.2	4	12.72	4
Kupiansk CC	2877.0	8	7.56	7
Lyman CC	5183.6	6	11.32	6
Mykolaiv CC	6898.2	3	14.20	3
Nizhyn CC	4488.3	7	6.13	8
Odesa CC	16594.0	2	15.02	2
Pavlohrad CC	21895.0	1	21.92	1
Chuhuiv CC	6495.0	5	12.31	5

Source: calculated by the author

Conclusions. The author has illustrated the application of multi-attribute rankings based on performance indicators of budget programs for assessing the local government efficiency. Having enhanced classic methods for compiling multi-attribute rankings (the method of the sum of points, the method of the geometric mean, and the method of standardized indicators), the author applies four methods: a) the method of the geometric mean; b) the method of the sum of points accompanied by the significance ratio; c) the method of the sum of points accompanied by the ratio of frequency of appearance; d) the method of standardized indicators) to process data of budget program passports and reports on the budget program efficiency. These data encompass the factual and planned values of performance

indicators achieved by the offices of certain oblast (regional) state administrations of Ukraine and the scores of the budget program efficiency received by the social protection agencies of certain city councils.

The examined performance indicators are disclosed in the reports on the implementation of the budget program passport “The Exercise of Executive Power in the ___ Oblast”. The indicators include the following ones: the number of full-time positions; the number of state, oblast, and district programs implemented in the territory of an oblast; the number of made managerial decisions; the number of bought computer equipment; a rate of gross regional product of an oblast; a share of administrative services provided by administrative service centres in the general number of administrative services, which can be provided by ASCs; a share of administrative services provided by ASCs, which are offered in electronic format; a share of the execution of local budgets in the general number of local budgets executed by local governments (by the general fund). By compiling the rankings according to the *a* and *b* methods, the author has ascertained that the Mykolaiv oblast state administration had carried out the budget program “The Exercise of Executive Power in the Mykolaiv Oblast” most efficiently.

The considered scores of the budget program efficiency are disclosed in the generalized results of analysing the budget program efficiency. These scores are calculated by agencies of local councils in compliance with the Amended Guidelines for Doing the Comparative Analysis of the Budget Program Efficiency Conducted by Spending Units of Local Budgets. The author has selected and processed the scores of efficiency for forty-five budget programs belonging to the sector of local budget expenditures No. 3000 “Social Protection and Social Welfare”. Names of the considered budget programs coincide with names of local budget expenditures, codes of which are presented in the Typical Program-Based Classification of Expenditures and Loans of Local Budgets. By compiling the rankings according to the *c* and *d* methods, the author has ascertained that the social protection agency of the Pavlohrad City Council had conducted its budget programs pertaining to the sector of local budget expenditures No. 3000 most efficiently.

The examined methods may be applied for processing performance indicators of budget programs and clustering government agencies or other public sector entities in order to substantiate the expediency of implementing a particular budget program by local government agencies.

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ОЦЕНИВАНИЕ ЭФФЕКТИВНОСТИ ДЕЯТЕЛЬНОСТИ ОРГАНОВ МЕСТНОГО САМОУПРАВЛЕНИЯ В УКРАИНЕ: КОМПЛЕКСНЫЙ РЕЙТИНГ НА ОСНОВЕ ПОКАЗАТЕЛЕЙ БЮДЖЕТНЫХ ПРОГРАММ

Анализ эффективности бюджетных программ является ключевым этапом программно-целевого метода планирования местного бюджета. На протяжении последних лет украинские экономисты осуществляли исследования в сфере оптимизации существующей методики оценки эффективности бюджетных программ, разработанной Министерством финансов Украины. В частности, они подчеркивают необходимость анализа степени удовлетворения граждан услугами, которые предоставляются учреждениями государственного сектора. Таким образом, актуальным является дополнение инструментария оценки эффективности бюджетных программ в Украине. Для проведения исследования автором дополнены и применены несколько методов сравнительной комплексной рейтинговой оценки (методы средней геометрической, суммы баллов с коэффициентом значимости, суммы баллов с коэффициентом частоты появления, стандартизированных показателей). В результате осуществленного исследования автором составлены четыре рейтинга: два рейтинга аппаратов областных государственных администраций на основе фактических и плановых значений результативных показателей паспортов бюджетных программ; два рейтинга органов социальной защиты населения городов областного подчинения на основе баллов эффективности бюджетных программ.

Ключевые слова: государственный сектор, программно-целевой метод, бюджетное планирование, результативные показатели, бюджетная программа, методы сравнительной комплексной рейтинговой оценки.

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ОЦІНЮВАННЯ ЕФЕКТИВНОСТІ ДІЯЛЬНОСТІ ОРГАНІВ МІСЦЕВОГО САМОВРЯДУВАННЯ В УКРАЇНІ: КОМПЛЕКСНИЙ РЕЙТИНГ НА ОСНОВІ ПОКАЗНИКІВ БЮДЖЕТНИХ ПРОГРАМ

Постановка проблеми. Аналіз ефективності бюджетних програм є ключовим етапом програмно-цільового методу планування місцевого бюджету. В основі аналізу ефективності бюджетних програм лежить вибір інструментарію, який дозволяє подавати різнопланові показники паспортів бюджетних програм у єдиній стандарт-

ній формі. З метою проведення аналізу автором запропоновано доповнити декілька методів комплексної рейтингової оцінки, що можуть бути застосовані для визначення органів місцевого самоврядування, які виконують власні бюджетні програми найбільш ефективно.

Аналіз останніх досліджень і публікацій. Питання впровадження програмно-цільового бюджетування на рівні місцевих бюджетів європейських країн та оцінки бюджетних програм органами виконавчої влади розглядалися в наукових працях низки економістів, серед яких Р. Муссари (R. Mussari), А. Е. Транфaglia (A. E. Tranfaglia), С. Рейхард (C. Reichard), Г. Бйорна (H. Bjørnå), Д. Мойніган (D. Moynihan), І. Бізлі (I. Beazley), М. де Йонг (M. de Jong), М. Ковальчик (M. Kowalczyk), Н. Гринчук, С. Слухай. Зокрема, вони підкреслюють необхідність аналізу ступеня задоволеності громадян послугами, які надаються установами державного сектору. Зважаючи на це, актуальним є питання доповнення інструментарію оцінки ефективності бюджетних програм в Україні.

Формулювання цілей. Цілями статті є: визначити, які методи комплексної рейтингової оцінки можуть бути застосовані для упорядкування органів місцевого самоврядування за рівнем ефективності виконання бюджетних програм; скласти чотири комплексні рейтинги на основі результативних показників, досягнутих органами місцевого самоврядування України, та балів ефективності виконання бюджетних програм.

Виклад основного матеріалу. Методи порівняльної рейтингової оцінки – це методи економіко-математичного моделювання, що застосовуються для побудови рейтингів шляхом приведення різнопланових показників в єдину стандартну форму. Зазначені методи можуть використовуватися для оцінки ефективності діяльності головних розпорядників / відповідальних виконавців бюджетних програм. Інформаційними джерелами для проведення дослідження можуть бути звіти про виконання бюджетних програм та узагальнені результати аналізу ефективності бюджетних програм.

Автором здійснено порівняльну рейтингову оцінку ефективності діяльності: 1) апаратів обласних державних адміністрацій (ОДА) 15 областей України з використанням методів: а) середньої геометричної; б) суми балів із коефіцієнтом значущості; 2) органів соціального захисту та соціального забезпечення населення міських рад 8 міст обласного значення з використанням методів: а) суми балів із коефіцієнтом частоти появи; б) стандартизованих показників.

Рейтинги апаратів ОДА побудовано на основі даних про фактичні та планові значення 8 результативних показників бюджетних програм «Здійснення виконавчої влади в ___ області» за 2019 рік, що виконувалися апаратами 15 ОДА. Для побудови рейтингів автором використано такі результативні показники бюджетних програм «Здійснення виконавчої влади»: кількість штатних одиниць; кількість державних, обласних та районних програм, що реалізуються на території області; кількість при-

йнятих управлінських рішень; кількість придбаної комп'ютерної техніки; ріст валового регіонального продукту області; частка адміністративних послуг, що надаються центрами надання адміністративних послуг (ЦНАП), до загальної кількості адміністративних послуг, що можуть надаватись ЦНАП; частка адміністративних послуг, що надаються в електронному вигляді ЦНАП; частка виконання місцевих бюджетів в загальній їх кількості, які виконуються місцевими державними адміністраціями (за загальним фондом).

Рейтинг ефективності діяльності органів соціального захисту побудовано на основі балів ефективності виконання 45 бюджетних програм та підпрограм напряму видатків 3000 «Соціальний захист та соціальне забезпечення», які виконувались управліннями/департаментами соціального захисту 8 міських рад (Запорізької, Куп'янської, Лиманської, Миколаївської, Ніжинської, Одеської, Павлоградської, Чугуївської міських рад) у 2018 р.

Висновки. Відповідно до одержаних рейтингів за методом середньої геометричної та методом балів з коефіцієнтом значущості, у 2019 р. апарат Миколаївської обласної державної адміністрації виконав свою програму «Здійснення виконавчої влади у Миколаївській області» найбільш ефективно серед апаратів 15 ОДА. Відповідно до одержаних рейтингів за методом суми балів з коефіцієнтом частоти появи та методом стандартизованих показників, у 2018 році орган соціального захисту Павлоградської міської ради виконав свої програми з напрямом видатків 3000 «Соціальний захист та соціальне забезпечення» найбільш ефективно серед органів соціального захисту 8 міських рад.

Коротка анотація статті

Анотація. Аналіз ефективності бюджетних програм є ключовим етапом програмно-цільового методу планування місцевого бюджету. Упродовж декількох останніх років українські економісти за участю міжнародних організацій здійснювали дослідження у сфері оптимізації існуючої методики оцінки ефективності бюджетних програм, розробленої Міністерством фінансів України. Зокрема, вони підкреслюють необхідність аналізу ступеня задоволеності громадян послугами, які надаються установами державного сектору. Зважаючи на це, актуальним є питання доповнення інструментарію оцінки ефективності бюджетних програм в Україні. Для проведення дослідження, автором доповнено і застосовано декілька методів комплексної рейтингової оцінки (середньої геометричної, суми балів із коефіцієнтом значущості, суми балів із коефіцієнтом частоти появи, стандартизованих показників). У результаті здійсненого дослідження автором побудовано чотири рейтинги: два рейтинги апаратів обласних державних адміністрацій на основі фактичних та планових значень показників виконання паспортів бюджетних програм; два рейтинги органів соціального захисту населення міст обласного значення на основі балів ефективності бюджетних програм.

Ключові слова: державний сектор, програмно-цільовий метод, бюджетне планування, результативні показники, бюджетна програма, методи порівняльної комплексної рейтингової оцінки.

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