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## РОЛЬ ФІЗИЧНИХ ОСІБ У ФОРМУВАННІ НАДХОДЖЕНЬ НЕУРЯДОВИХ ОРГАНІЗАЦІЙ УКРАЇНИ

**Анотація.** Досліджено особливості формування бюджетів неурядових організацій в Україні за рахунок фізичних осіб.

Проаналізовано надходження громадських організацій України від членських внесків і благодійності фізичних осіб за період 2006—2019 рр. Виявлено непостійність надходжень громадських організацій України із джерел, пов'язаних з фізичними особами.

Дослідження структури надходжень громадських організацій України вказало на нестабільність ролі надходжень від фізичних осіб у ній, при цьому суттєво скоротилася частка членських внесків і дещо зросла частка надходжень від благодійної діяльності фізичних осіб. Зазначена тенденція може вказувати на зростання привабливості для фізичних осіб діяльності тих неурядових організацій України, які приносить користь всьому суспільству, на противагу тим, діяльність яких спрямована суто на задоволення інтересів їхніх членів.

Аналіз надходжень політичних партій України у період 2016—2018 рр. від благодійності фізичних осіб вказав на суттєво зростання ролі цього джерела у формуванні бюджетів політичних партій.

З'ясовано, що в періоді 2006—2018 рр. при формуванні бюджетів неурядових організацій суттєво зросла роль фізичних осіб. Більше того, зростання спостерігається як у номінальних цінах, так і у цінах, скоригованих на індекси інфляції. Аналіз надходжень громадського сектору України від фізичних осіб у розрахунку на одиницю населення показав, що вони зростали навіть швидшими темпами, ніж сукупні надходження, що свідчить про активізацію благодійної діяльності населення України. Відповідно, на підставі здійсненого дослідження та отриманих результатів аналізу надходжень громадських організацій і політичних партій України від фізичних осіб зроблено висновок про подальше зростання ролі фізичних осіб у формуванні бюджетів неурядових організацій України.

**Ключові слова:** громадські організації, політичні партії, надходження неурядових організацій, громадянське суспільство, фінанси громадянського суспільства.

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## THE ROLE OF PRIVATE INDIVIDUALS IN THE FORMATION OF REVENUES OF NON-GOVERNMENTAL ORGANIZATIONS OF UKRAINE

**Abstract.** The peculiarities of forming budgets of non-governmental organizations in Ukraine owing to private individuals have been researched.

The revenues of public organizations of Ukraine from membership contributions and charity of individuals from 2006 to 2019 have been analyzed. The inconsistencies of revenues of public organizations of Ukraine from sources related to private individuals have been discovered.

The study of the structure of revenues of public organizations of Ukraine indicated the instability of the role of revenues from private individuals in it, with a significantly reduced the share of membership fees and slightly increased share of income from charitable donations of individuals. This tendency may indicate an increase in the attractiveness of the activities of those non-governmental organizations of Ukraine, which benefit the entire society to individuals, as opposed of those whose activities are aimed solely at satisfying the interests of their members.

Analysis of the revenues of political parties of Ukraine over the period 2016—2018 from charity of private individuals indicated a significant increase in the role of this source in the formation of budgets of political parties.

It has been found that from 2006 to 2018 the role of individuals significantly increased in the formation of budgets of non-governmental organizations. Moreover, growth is observed i both nominal and inflation-adjusted prices. Analysis of public sector revenues from private individuals per unit of population showed that they were growing at a faster rate than aggregate revenues, which indicates an increase in charitable activities of the Ukrainian population. Accordingly, based on the conducted research and obtained results of analysis of revenues of public organizations and political parties of Ukraine from private individuals, it has been concluded that the role of private individuals in the formation of budgets of public organizations of Ukraine continues to increase.

**Keywords:** public organizations, political parties, revenues of non-governmental organizations, civil society, civil society finances.

Formulas: 0; fig.: 5; tabl.: 4; bibl.: 14.

**Introduction.** After the Revolution of Dignity, Ukrainian society has changed considerably in terms of quality. More and more people are engaging in activities directly or indirectly related to the functioning of CSOs. Despite the insignificant involvement of citizens in membership in public organizations (according to the poll conducted by Ilko Kucheriv Democratic Initiatives Foundation, more than 85% have not been members of any public associations [1]), while the share of population that has been engaged in volunteering in the last few years makes up 12 % [2].

Moreover, CSOs in Ukraine are those exceptional institutions that the public trusts. Thus, the balance of trust in volunteer organizations in 2018 was +37%, to public organizations is +4%. This positively characterizes the attitude of the population to the activities of CSOs, because, for instance, the balance of trust in the church was +25% the same year [2].

It is expected that such social trends should have a positive impact on the role of individuals in the formation of the NGO's resource base.

What is more, the scientific data gained from the study of the impact of the role of personal finances in the budgeting process of NGOs of Ukraine will not only expand the methodology of civil society research, but also provide significant practical benefits: it will help diversify the resource base of Ukrainian non-governmental organizations and make them less independent on foreign donors.

**Research analysis and task assignment.** Many Ukrainian and foreign scientists addressed the problems of financing civil society institutions in their scientific research. We consider the works of such Ukrainian scientists as L. Vasylenko and S. Zelinskyi [3], O. Kyrilenko [4], V. Kodatskyi and H. Sharlai [5], and S. Obushnyi [6] to be the most important scientific works devoted to the study of the organization of finances of CS.

We have already tried to investigate the role of the population in the formation of the resource base of the public organizations [7], but the focus was on the financial benefits that public organizations could receive from the introduction of a mechanism of interest philanthropy in Ukraine. However, we believe that the changes that have taken place in Ukrainian society have also affected their role in budgeting. That is why we shall look into the place and role of personal finances in the formation of the resource base of CSOs in more detail.

The aim of this article is to explore the role of personal finances in the budgeting of civil society organizations.

In the course of the research, a set of general scientific and special methods was used. Methods of mathematical analysis were used to study changes in the trends of revenues of non-governmental organizations from private individuals and their shares in the general structure of revenues. The graphical method was used to visualize the obtained results.

**Research results.** Current Ukrainian legislation does not overly encourage charitable activity among the population of Ukraine. An individual, who pays personal income tax, may receive a tax rebate, because expenses that are allowed to be included in the tax rebate include donations or charitable contributions to non-profit organizations, but their size should not exceed 4% of the total taxable income of the personal income tax payer in the reporting year [8]. Otherwise, such expenses do not qualify for a tax rebate [13].

Despite the lack of proper tax incentives, to support NGOs individuals use two existing ways to fund NGOs activities and development: to pay membership fees and to make charitable donations to support NGOs.

Table 1 contains information on membership fees and charitable donations of private individuals at nominal prices and those of 2006 for public organizations of Ukraine.

Table 1

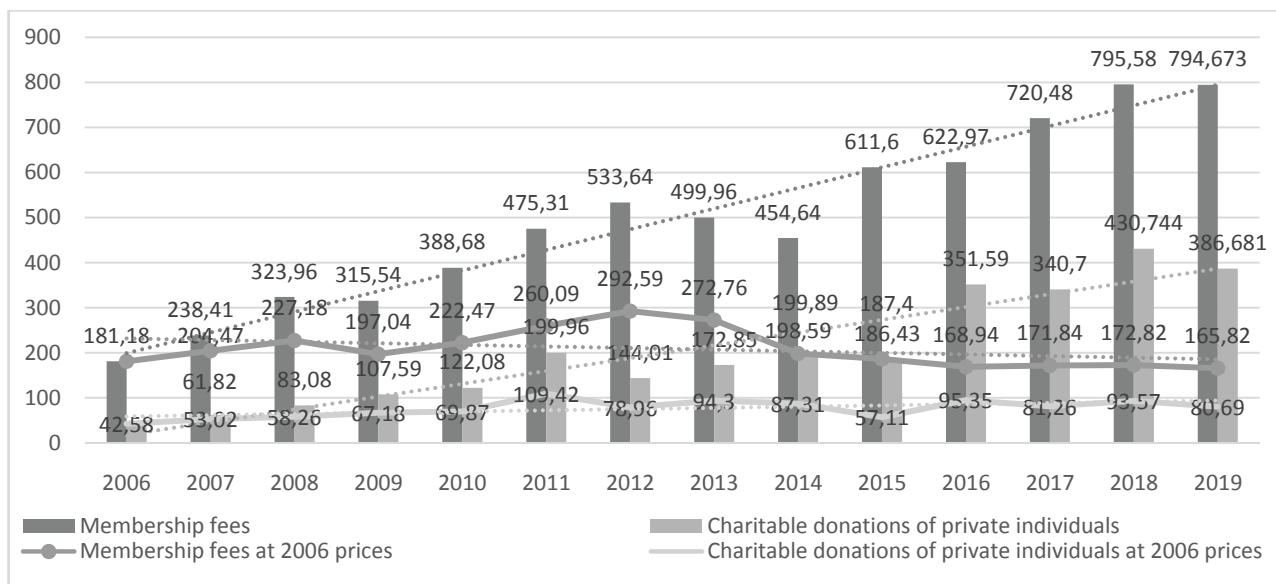
**Revenues of public organizations of Ukraine from membership fees and charity of private individuals over the period 2006—2019, million UAH**

Source of funding	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Deviation, million UAH	Deviation, %
Membership fees	181,18	238,41	323,96	315,54	388,68	475,31	533,64	499,96	454,64	611,6	622,97	720,48	795,58	794,673	613,493	338,61
Membership fees at 2006 prices	181,18	204,47	227,18	197,04	222,47	260,09	292,59	272,76	198,59	186,43	168,94	171,84	172,82	165,82	-15,36	-8,48
Charitable donations of private individuals	42,58	61,82	83,08	107,59	122,08	199,96	144,01	172,85	199,89	187,4	351,59	340,7	430,744	386,681	344,101	808,13
Charitable donations of private individuals at 2006 prices	42,58	53,02	58,26	67,18	69,87	109,42	78,96	94,3	87,31	57,11	95,35	81,26	93,57	80,69	38,11	89,5

Source: compiled by the authors according to official data of the State Statistics Service [9]

The data presented in table 1, show us the growth of revenues from private individuals at nominal prices, both under «Membership fees» and «Charitable donations of private individuals». However, at 2006 prices, growth was only due to the charity of private individuals, while membership fees decreased by -8.48%.

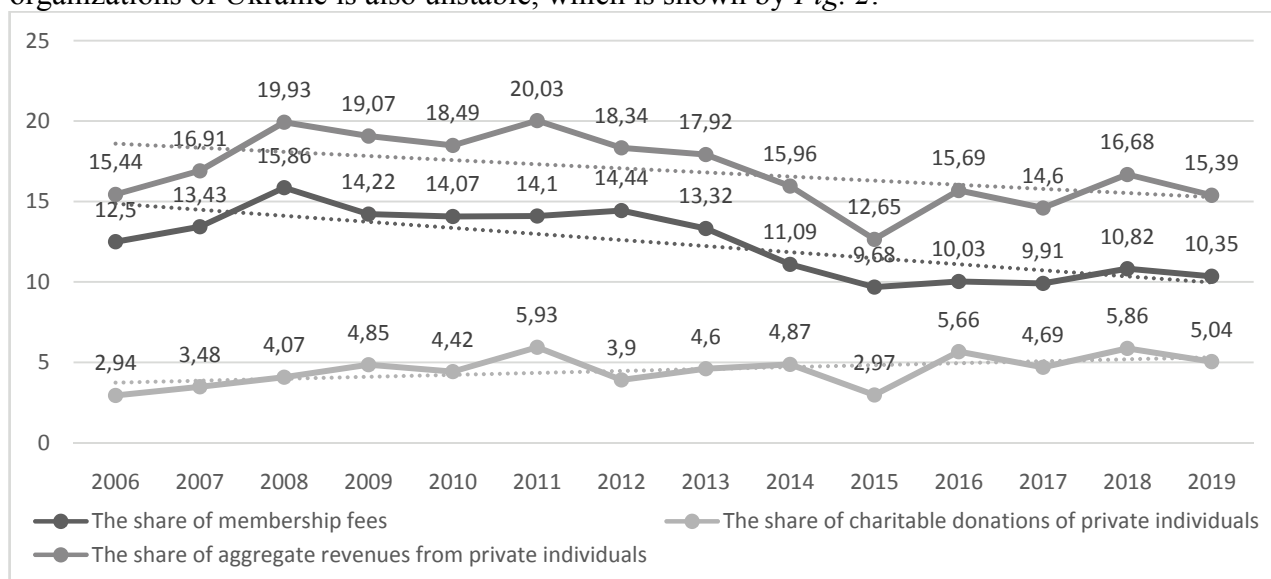
The dynamics of revenues of public organizations from private individuals is graphically shown in Fig. 1.



**Fig. 1. Dynamics of revenues of public organizations from private individuals, million UAH**  
 Source: created by the authors.

Fig. 1 demonstrates the volatility of the revenues of Ukrainian public organizations from sources related to private individuals. Thus, at nominal prices a significant decline in revenues from membership fees was observed in 2009 and 2014, and in those from charitable donations of private individuals in 2012, 2015, and 2017. It is quite peculiar that the trend lines of these data are upward, except for the trend line for membership fees at 2006 prices.

The role of revenues from private individuals in the structure of the revenues of public organizations of Ukraine is also unstable, which is shown by Fig. 2.



**Fig. 2. The share of revenues of Ukrainian public organizations from sources related to private individuals over the period 2006—2019, %**

Source: created by the authors.

Regardless of the considerable amounts of financial resources that the public organizations of Ukraine receive from membership fees, their share in the structure of total revenues of the public organizations over the period 2006—2019 is constantly changing and shows a tendency to decrease. At the same time, over time, the share of insignificant charitable donations from private individuals has increased in the structure of revenues of Ukrainian public organizations. Such a tendency is quite indicative and may demonstrate a change in the focus of the activity of public organizations of Ukraine from organizations, the activity of which their members are interested in, to organizations, the activities of which benefit the society and the latter recognizes it.

As for the political parties of Ukraine, similar information is contained in *Table 2*.

Table 2

**Revenues of the private political parties of Ukraine from charity  
of private individuals over the period 2016—2018, million UAH, %**

Revenue source	2016	2017	2018	Total	Deviation, 2016—2018, million UAH	Deviation, 2016—2018, %
Funds of private individuals	40,99	42,06	279,46	362,51	238,47	581,78
Funds of private individuals at 2006 prices	11,12	10,03	60,7	81,85	49,58	445,86
<b>Total financing of political parties</b>	241,58	511,12	816,4	1569,1	574,82	237,95
<b>Total financing of political parties at 2006 prices</b>	65,53	121,91	177,34	364,78	111,81	170,62
<b>The share of revenues from private individuals in total financing of political parties, %</b>	16,97	8,23	34,23	-	-	-

*Source:* compiled by authors according to data of the tool «Zoloto Partiy» of the social and political movement «Chesno» [10].

Overall, the volume of financing received from private individuals by the Ukrainian political parties even increased significantly over the period 2016—2018. Thus, the revenues of political parties from private individuals in 2016 amounted to only 40.99 million UAH and in 2018 they made up 279.46 million UAH, which in total was 581.78%. Concerning revenues at prices of 2006, there also was an increase in resources received by political parties from private individuals, but it was so insignificant and amounted to only 49.58 million UAH in total (445.86%). In comparison, over the same period, total financing at nominal and 2006 prices increased by 237.95% and 170.62%, respectively. Such an increase in the growth rate for the revenues of Ukrainian political parties from private individuals led to a significant increase in the share of revenues from private individuals in the structure of revenues of political parties, namely from 16.97% in 2016 to 34.23% in 2018. However, it should be noted that the share of revenues from this source in 2017 was only 8.23%. Such a sharp decrease in the share of revenues from private individuals in 2017 and an increase again in 2018 are explained by the fact that in 2017 political parties could ensure uninterrupted operation of their branch offices throughout Ukraine at the expense of the state budget. At the same time, just as it has been noted earlier, in 2018, the political parties of Ukraine, the representatives of which participated in the 2019 presidential elections, actually began preparing the springboard for elections, carrying out various political agitation, and it is not allowed to direct funds from the state budget to their financing, and so to the political parties were forced to raise funds from other sources, and revenues from private individuals are the source that is the hardest to track.

It should be noted that due to the difficulties in tracking the thousands of small contributions by private individuals to the political parties, they are the source of the biggest frauds committed by the political parties. For example, in 2019, activists identified a number of alleged violations concerning contributions to political parties. Thus, in order to contribute to the political parties, a private individual must fill out a specific application providing their personal information, which will include not only the name, but also the identification code and address of registration. Therefore, each of every contribution made by a private individual in support of political parties in Ukraine can be traced. Accordingly, activists drew attention to the mass support of different social groups of separate political parties. Through official reporting, they were able to track down all likely philanthropists who denied having supported a particular party. Therefore, it can be assumed that some political parties, which have access to databases containing information with all personal data of Ukrainian citizens, used them to «legalize» their own financial resources and hide the true source of their origin [11; 14].

Taking into account the data of table 1 and table 2 we can analyze the financial resources received by the public sector from private individuals. The results are presented in *Table 3*.

Table 3

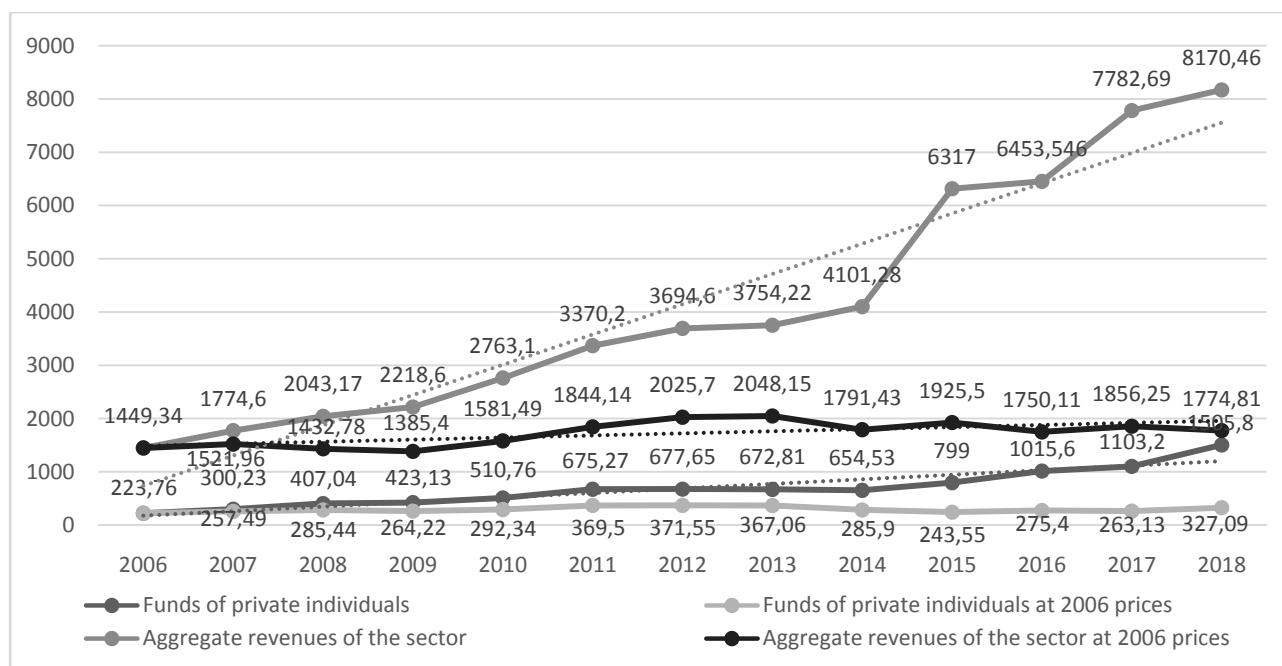
**Public sector revenues of Ukraine from private individuals in 2006—2018,**  
million UAH

Revenue source	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Absolute deviation, million UAH	Relative deviation, %
Funds of private individuals	223,76	300,23	407,04	423,13	510,76	675,27	677,65	672,81	654,53	799	1015,6	1103,2	1505,8	1282,02	572,94
Funds of private individuals at 2006 prices	223,76	257,49	285,44	264,22	292,34	369,50	371,55	367,06	285,90	243,55	275,40	263,13	327,09	103,33	46,18
Aggregate revenues of the sector	1449,34	1774,6	2043,17	2218,6	2763,1	3370,2	3694,6	3754,22	4101,28	6317	6453,546	7782,69	8170,46	6721,12	463,74
Aggregate revenues of the sector, at 2006 prices	1449,34	1521,96	1432,78	1385,40	1581,49	1844,14	2025,70	2048,15	1791,43	1925,50	1750,11	1856,25	1774,81	325,47	22,46

Source: compiled by the authors according to *Tables 1* and *2*.

*Table 3* indicates a significant increase in revenues from private individuals at both nominal and 2006 prices. It should be noted that the growth rate of aggregate revenues of the sector is slower than the growth rate of revenues from the specified source of financing.

The dynamics of personal and aggregate public sector revenues at nominal and 2006 prices are shown in *Fig. 3*.



**Fig. 3. Dynamics of aggregate public sector revenues and revenues from private persons**

Source: compiled by the authors.

Fig. 3 demonstrates the positive tendency that characterizes the focus of personal finances on supporting CSIs. Therefore, the trend lines for all datasets are ascending (although their slope varies significantly).

However, it should be noted that the population of Ukraine is not static and is characterized by changes in certain indicators, such as its size. This indicator has a significant impact on the overall vision of the situation with CSI funding. Thus, let us consider the changes that occurred in the population of Ukraine within the study period and examine the dynamics of financing of CSIs by private individuals per capita of the population of Ukraine.

Fig. 4 demonstrates a clear change in the population of Ukraine over the period 2006—2018.

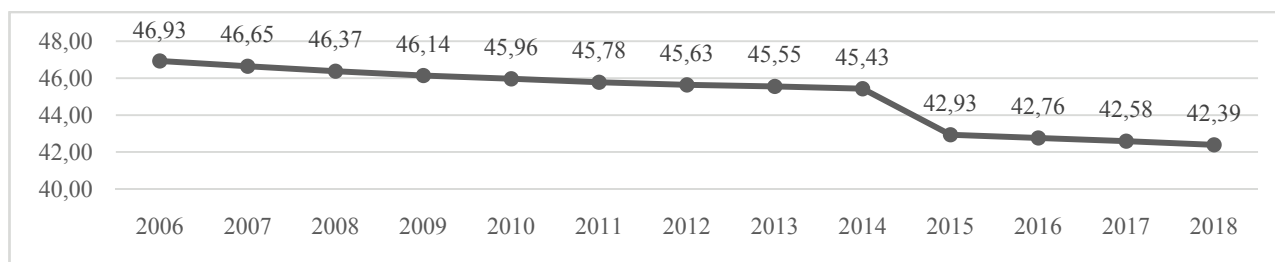


Fig. 4. Population of Ukraine in 2006—2018, million people

The population of Ukraine in the study period was declining at an extremely rapid rate (Fig. 3). Thus, in just 12 years the number of people living in Ukraine (as of January 1, every year) decreased from 46.93 million to 42.39 million, i.e. 4.54 million, which means a reduction of 9.67%. Apparently, such a significant decrease in the population of Ukraine could not but affect the revenues of NGOs. Therefore, we analyze the aggregate revenues of the public sector in general and from private individuals in particular per capita within the study period. The results of the calculations are shown in Table 4.

Table 4

**Income of non-governmental organizations of Ukraine per capita over the period 2006 to 2018**

Index / Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Deviation, million UAH	Deviation, %
Population, million	46,929	46,646	46,3727	46,1437	45,9629	45,7785	45,6336	45,553	45,4262	42,9289	42,7605	42,5845	42,39	-4,5395	-9,67
Funds of private individuals, UAH	4,77	6,44	8,78	9,17	11,11	14,75	14,85	14,77	14,41	18,61	23,75	25,91	35,52	30,75	645,02
Funds of private individuals at 2006 prices, UAH	4,77	5,52	6,16	5,73	6,36	8,07	8,14	8,06	6,29	5,67	6,44	6,18	7,72	2,95	61,83
Aggregate sector revenues, UAH	30,88	38,04	44,06	48,08	60,12	73,62	80,96	82,41	90,28	147,15	150,92	182,76	192,74	161,86	524,11
Aggregate sector revenues at 2006 prices, UAH	30,88	32,63	30,90	30,02	34,41	40,28	44,39	44,96	39,44	44,85	40,93	43,59	41,87	10,99	35,57

Source: Compiled by the authors using the data from the Ministry of Finance web-portal [12].

The results of the calculations presented in table 4, indicate that during the period under study, the population of Ukraine supported the activities of NGOs more actively, directing their own funds to them. Thus, the income of CSIs per capita grew at a faster rate than the similar indicator without taking into account the population of Ukraine. This is evidence of the fact that the population, being the first and largest beneficiary of CSI activities, is ready to «pay» for their activities by paying membership fees or by making charitable donations.

Fig. 5 graphically demonstrates how much money statistically the public sector receives from sources related to private individuals per capita in Ukraine.

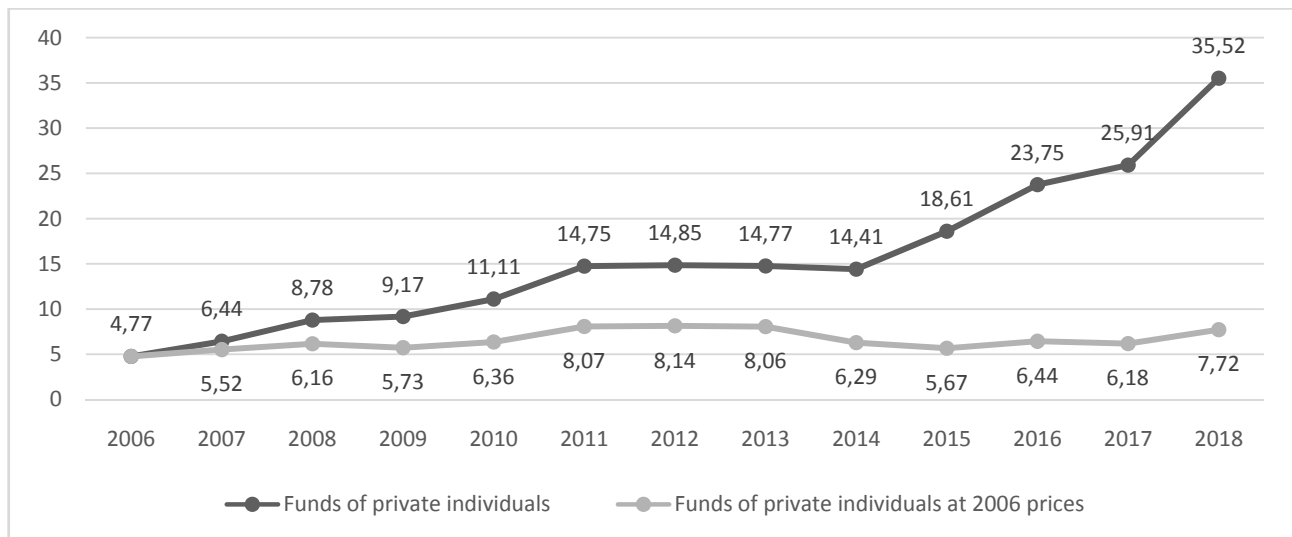


Fig. 5. Public sector revenues from sources related to private individuals, per capita, UAH

Source: created by the authors.

Fig. 5 demonstrates the lack of a unified direction for changing public sector revenues from sources related to private individuals per capita. Moreover, this statement is true for both nominal and 2006 data.

**Conclusions.** The qualitative changes that have taken place in Ukrainian society in recent years have significantly affected civil engagement and the overall level of education of the population. Accordingly, more and more people trust and support the activities of NGOs. In particular, this also applies to financial support of public organizations by the population.

In Ukraine, private individuals can support NGOs financially in two legal ways: by paying membership fees and by donating. In both ways, CSIs are actively using their own budgets. Thus, within the period 2006—2019 Ukrainian public organizations have received (nominal prices) 6 956,623 million UAH from membership fees and another 3 261,989 million UAH from the charity of private individuals who are Ukrainian residents. At the same time, the revenues from both sources increased significantly during the period under review (613,493 million UAH (338,61%) and 344,101 million UAH (808,13%), respectively).

It should be noted that during the period under review, the structure of revenues of public organizations also changed significantly: thus, the share of revenues from membership fees decreased significantly, while the share of revenues from insignificant (compared to membership fees) donations from private individuals increased slightly. At the same time, the revenues of political parties from the charity of private individuals increased significantly. Over the last three years, their volumes have grown from 40.99 million UAH to 279,46, thus the growth was 581,78%. Thus, from 2016 to 2018, the role of private individuals in the formation of NGO budgets significantly increased. Moreover, the growth can be observed in both nominal and inflation-adjusted prices.

As for the public sector revenues from private individuals per unit of population, they have been growing at a faster rate than the aggregate revenues, which indicates that the charitable activity of the population of Ukraine has intensified.

Therefore, given all the above mentioned, the role of private individuals in shaping the budgets of non-governmental organizations should be expected to further increase. Respectively, in

the future it is worth continuing the study by examining the impact of various macroeconomic factors on the volume of revenues of private individuals.

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