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BUDGETARY STIMULATION MECHANISMS FOR THE TRANSPORT COMPLEX DEVELOPMENT OF THE NATIONAL ECONOMY

ABSTRACT

The paper's significance lies in the necessity to rationalise state support for transport companies in view of the constant shortage of their financial resources, the need to minimise their costs and to create an effective system of redistribution between certain areas of activity by combining the budgeting system and the information component of cost management. The article aims to justify budgetary incentives' mechanisms for developing the economy of Ukraine's transport sector. To achieve this, general scientific analysis and synthesis methods, along with specific techniques like constructing analytical tables, evaluating budget expenditure dynamics and structure, and generalisations were applied. Key findings: the proportions of growth in budget expenditures in 2021-2023 in terms of expenditures on economic activity, transport, and road infrastructure by the items of the Consolidated, State, and local budgets of Ukraine are established. It is demonstrated that lending to transport is equivalent to lending to the road sector, and it underpins the expenses of both the Consolidated and State Budgets. The data indicate that the primary portion of expenses on transport and the road sector is allocated from the State Budget of Ukraine. The amount of financing from regional and city budgets is substantially less while financing from rural budgets is minimal. In the years 2021-2023, budget funding for all subsectors within the Ukrainian transport complex decreased, with the exception of water transport. It is indicated that the primary spending priority within Ukraine's transport sector is the expansion and upkeep of the public road network of national significance, considered a development expense due to its economic nature. It is evident that budgetary incentives for transport sector development are implemented to eliminate financial support discrimination against all modes of transport, particularly the road sector, compared to automobiles. Innovative projects in air, water and rail transport should be prioritised for budget support. The prospect of further research is to develop recommendations for the application of the programme-based approach to the financing of transport enterprises.

Keywords: state, regulation, budget, expenditures, functioning, transport, economy

JEL Classification: H50, H60, H69, H72, P44, R49

INTRODUCTION

The budget is a key tool of the government for implementing economic and social policies, enabling the redistribution of national income, altering the structure of social production, and impacting upon the outcomes of economic activity and social developments. The transport sector's budgetary system forms part of Ukraine's financial system, and thus its budget process plays a crucial role in the sector's development. To achieve a balanced budget and meet its targets, the transport sector needs to increase revenue and reduce expenses, regulate budget deficits, and align its size with other economic anti-crisis measures.

Ukraine's transportation sector holds strategic importance for its economy; however, the lack of financial and investment resources hampers its growth. In such a scenario, the government should establish favourable conditions for budgetary and foreign financing and investment, boost the industry's export potential, and undertake other measures. When establishing and executing the budget of a transportation company, it is crucial to consider the trends in the growth of internal and external factors that affect

the enterprise. Budgetary instruments for state regulation must take into account the unique features of the transport infrastructure, together with the existence of competitive and natural monopoly sections.

To ensure the efficiency of transport companies, operating costs must be optimised and all available resources used economically through budgeting in the form of developing strategic plans and annual financial estimates-budgets by cost item. Budgeting is one of the planning and control methods that involves the development of operating and financial budgets. Operational budgets include the transportation budget, the budget of expenses by type of activity, and the budget of financial results. Financial budgets consist of a cash budget, capital investment budget, and forecast balance sheet. The system of enterprise budgets is hierarchical and should be flexible, be prepared for several possible volumes of activity within the relevant range, ensure a balance between real needs and resource availability, and optimise costs taking into account the stages of the transport enterprise's life cycle. Budget planning is one of the most important elements of transport sector management, the essence of which is to determine future volumes of passenger and freight traffic in general, by type of transport, direction of traffic, subdivisions for a certain period, etc. The perpetual financial shortfall of transport companies necessitates state funding, cost minimisation, and an efficient system of redistribution of resources between distinct areas of operation through a combination of budgeting and the information component in cost management.

LITERATURE REVIEW

The budgetary support for the development of the economy of Ukraine's transport sector is currently the subject of numerous scholarly inquiries. Postolenko Yu. P. highlights the outdated material and technical infrastructure of transport companies and their limited financial resources, impeding the growth of the export potential of the transport sector and the country as a whole [1, p. 238]. To solve this problem, the author proposes to use macro-level budgetary instruments. The article by Riabchuk O., Panasiuk O., Tarashchenko V., Bilobrovenko T., and Saliamon-Mikhieieva K. identifies the potential of local budgets to support the economic activity of regions and control its efficiency [2, p. 108]. Tribin A. considers the budget from the point of view of allocation of public resources based on the theory of public choice [3, p. 14]. Hessami Z. studies the structure of public spending through the prism of political corruption and political rent [4, p. 387]. Millonig A., Rudloff C., Richter G., Lorenz F., and Peer S. introduced the concepts of fair budgets and transport justice into academic discourse [5, p. 13]. They are considering the viability of implementing personal mobility budgets to attain climate objectives pertaining to transportation. Rui Jiang, Peng Wu, and Chengke Wu investigate budget scenarios for pavement maintenance at the road network level [6, p. 1019] by systematically considering road conditions and economic, environmental, and social sustainability. The study by Lee J., and Madanat S. on minimising greenhouse gas emissions under budgetary constraints for road surface management [7, p. 49] is similar in terms of the problematic issue, based on heterogeneous interventions, including maintenance, rehabilitation and reconstruction. In their work, Bruun M. and Laumet P. [8, p. 2984] put forward proposals for evaluating maintenance quality and establishing required levels of road maintenance within financial limitations. The article by Wangsness P. B. explores the matter of toll road pricing for electric and traditional vehicles, considering state budgetary limitations and the need for reduced carbon emissions, with differentiation between urban and rural areas [9, p. 656].

The research conducted by Engel E., Fischer R., and Galetovic A. investigates the usage of public-private partnerships in the transportation sector as a means of addressing budgetary constraints and their endogenous revisions [10, p. 49]. The research conducted by Li N., Zhang Y., Tiwari S., and Kou G. [11, p.16] focuses on the challenges of organising budget auctions for procuring transport services. In the article, Mahmoudzadeh A., Khodakarami M., Ma C., Mitchell K. N., Wang X. B., and Zhang Y. highlight the importance of budget allocation for waterway maintenance in a multimodal network [12, p.17]. Based on a study of operational budgets conducted by Yu. Ostapenko, a Consolidated Budget for the transportation of goods by water was developed. This budget can be compiled at the level of the vessel, by fleet type, and for the enterprise in its entirety [13, p. 46]. The article aligns with O. A. Yevtushevskaya's perspective that budgeting at the enterprise, in current economic conditions, is becoming a dynamic and flexible system closely connected to the country's economic processes. The system reflects optimal and effective solutions for the management and development of the enterprise's activities [14, p. 158]. Modelling the budgeting problem and selection of internal maintenance projects for dredging whilst maximising the value of transported goods without disrupting the inland waterway system is the focus of Khatereh A. K., Sullivan K. M., and K. N. Mitchell's work [15, p. 86]. Understanding the general effectiveness of production in public transport systems is the topic of a study by Obeng K., Sakano R., and Naanwaab C. [16, p. 148], which concentrates on budget expenditures, subsidies, and so forth. Liu M., Liu X., Chu F., Zheng F., and Chu C. addressed the issue of inventory routing with the aim of maximizing the level of service offered by transport companies while operating under a limited budget [17, p. 209].

The paper by Dykan V., Kirdina O., Ovchynnikova V., Kalicheva N., and Obruch H. describes systematic approaches to public management of railway transport development [18, p. 106]. According to Chornobrovka I. V. [19, p. 66], the most promising approach for improving cost management in railway enterprises is to use a process-oriented method, implement budgeting, and utilise a centralised automated system for inputting, coordinating, and approving budgets. This will enable control of all stages of the budget process, rapid response to feedback, and receiving feedback from branches, services, directorates, etc. Make necessary budgetary adjustments to the enterprise based on the prevailing situations. Reallocate the saved funds from specific measures to the needs of enterprise development and financial incentives for employees. The article by Yakymova A. M. [20] discusses how railway transport enterprises can manage their budgets effectively to monitor and control the implementation of strategic decisions and ensure economic security. The author adheres to a budgeting process that adapts to the internal and external environment's changing conditions. This process involves two budget components: the operating (current) budget and the capital (investment) budget. Toporkova O. A. and Gunko L. O. [21, p. 122] proposed an organisational framework for managing railway transport inventory through budgeting, which enables increasing staff and managers' accountability regarding raw material usage, identifying cost attribution for specific economic activities, and making informed decisions on material resource management. This framework ensures rational use of resources and facilitates scientific decision-making.

Having in mind the scientific achievements of these authors, it is necessary to acknowledge the lack of a systematic approach to the management of budget financing of enterprises in the transport sector of Ukraine.

AIMS AND OBJECTIVES

The objective of this study is to demonstrate the mechanisms for budgetary stimulation of the transport sector's development within the economy of Ukraine. To achieve this goal, the article utilises general scientific methods of analysis and synthesis, in addition to specific scientific methods like constructing analytical tables, evaluating budget expenditure dynamics and structure, and generalisation.

METHODS

The research work comprises several stages, including an analysis of the expenditure dynamics and structure of Ukraine's Consolidated Budget. Additionally, an assessment of the State Budget's expenditure dynamics and its share in the Consolidated Budget is carried out, as well as an analysis of the dynamics of the credit indicators of Ukraine's Consolidated and State Budgets: general expenditures, expenses for economic activity and spending on transport; analysis of the distribution of expenditures for financing the transport sector from the budgets of different levels; generalisation of the legal norms for the formation of expenditures for transport in accordance with the Law of Ukraine "On the State Budget of Ukraine" for 2021-2023; measures in the transport complex of Ukraine financed from the State Budget of Ukraine are highlighted, the dynamics and structure of budget expenditures on them are analysed. The study is based on data from the Statistical Collection "Budget of Ukraine - 2021" [22], along with the Laws of Ukraine "On the State Budget of Ukraine" for 2021-2023 [23, 24; 25].

RESULTS

In 2019-2021, the State Budget of Ukraine's expenditures rose by 473,016.8 million UAH, which represents a 34.47% increase (Table 1).

Expenditures on economic activities increased by 90.4%, with transport expenditures showing a lower growth rate of 84.83%. Consequently, the proportion of expenditures on economic activities rose from 11.24% to 15.91%, representing an increase of 4.67%. Similarly, transport expenditures increased from 5.65% to 7.76%, or by 2.12%. However, expenditures in the road sector exhibited significant growth, with an increase of 163.9%. The structural increase in road sector expenditures was 4.75%.

Table 1. Dynamics of expenditures and structure of the Consolidated Budget of Ukraine.

Expenditure items	2019, million UAH	2020, million UAH	2021, million UAH	Absolute growth	Growth rate, %
Total	1372350.6	1595395.9	1845367.4	473016.8	34.47
economic activity, incl.	154218.0	262916.6	293637.3	139419.3	90.40
transport, incl.	77501.9	143250.4	143250.4	65748.5	84.83
road sector	67702.6	132845.8	178687.5	110984.9	163.93
structure, %					
Total	100	100	100	0	-
economic activity, incl.	11.24	16.48	15.91	4.67	-
transport, incl.	5.65	8.98	7.76	2.12	-
road sector	4.93	8.33	9.68	4.75	-

The proportion of economic activity expenditures in Ukraine's Consolidated Budget funded by the State Budget increased from 46.92% to 61.74%. However, this increase is less than the proportion of the total budget, which rose from 78.34% to 80.81%, a change of 2.47%. These figures highlight the emphasis on social and military spending within the budget, as shown in Table 2.

Table 2. Dynamics of State Budget expenditures and their share in the Consolidated Budget of Ukraine.

Expenditure items	2019, million UAH	2020, million UAH	2021, million UAH	Absolute growth	Growth rate, %
Total	1075122.1	1288121.3	1491206.4	416084.3	38.70
economic activity, incl.	72363.7	168990	181277.2	108913.5	150.51
transport, incl.	36766.8	94555	137145	100378.2	273.01
road sector	35892.4	93978.9	132071.3	96178.9	267.96
structure, %					
Total	78.34	80.74	80.81	2.47	-
economic activity, incl.	46.92	64.28	61.74	14.81	-
transport, incl.	47.44	66.01	95.74	48.30	-
road sector	53.01	70.74	73.91	20.90	-

The proportion of transport expenses rose by 48.30%, from 47.44% to 95.74%, while road maintenance costs increased by 20.9%, from 53.01% to 73.91%.

In the context of limited budgetary resources, credit funds are the source of financing for budgetary expenditures (Table 3).

Table 3. Dynamics of Lending to the Consolidated and State Budgets of Ukraine.

Expenditure items	Consolidated Budget, million UAH			State Budget, million UAH			Share of the State Budget in the Consolidated Budget, %		
	2019	2020	2021	2019	2020	2021	2019	2020	2021
Total	4762.7	5736.8	4775.7	4216.5	5516.6	4533.9	88.53	96.16	94.94
economic activity, incl.	2778.1	616.2	1846	2502.6	613	1818.4	90.08	99.48	98.50
transport, incl.	4087.6	5510.2	5188.7	4087.6	5510.2	5188.7	100.0	100.0	100.0
road sector	4087.6	5510.2	5188.7	4087.6	5510.2	5188.7	100.0	100.0	100.0
structure, %									
Total	100	100	100	100	100	100	-	-	-
economic activity, incl.	58.33	10.74	38.65	59.35	11.11	40.11	-	-	-
transport, incl.	85.83	96.05	108.65	96.94	99.88	114.44	-	-	-
road sector	85.83	96.05	108.65	96.94	99.88	114.44	-	-	-

Lending for transportation is associated with lending to the road sector and forms the foundation of budgetary expenditures. Between 2019 and 2021, its share increased from 85.83% to 108.65% in the Consolidated Budget and from 96.94% to 114.44% in Ukraine's State Budget. The excess share of over 100% in 2021 resulted from the adjustment of lending indicators for other economic activities.

During 2019-2021, expenditures on economic activity from local budgets (Table 4) in Ukraine increased by 37.27%, a higher rate of growth compared to the total expenditures (19.15%).

Table 4. Dynamics of expenditures and structure of local budgets of Ukraine.

Expenditure items	2019, million UAH	2020, million UAH	2021, million UAH	Absolute growth	Growth rate, %
Total	297228.5	307274.6	354161	56932.5	19.15
economic activity, incl.	81854.2	93926.6	112360.1	30505.9	37.27
transport, incl.	40735.2	48695.4	58825.8	18090.6	44.41
road sector	31810.2	38866.9	46616.2	14806	46.54
structure, %					
Total	100	100	100	0	-
economic activity, incl.	27.54	30.57	31.73	4.19	-
transport, incl.	13.71	15.85	16.61	2.90	-
road sector	10.70	12.65	13.16	2.46	-

Expenditures on transport (road infrastructure) grew at a higher rate - by 44.41% and 46.54%, respectively. In the structure of local budget expenditures in 2019-2021, the share of transport increased from 13.71% to 16.61%, or by 2.90%, including an increase from 10.70% to 13.16%, or by 2.46%, due to road maintenance.

The allocation of funds for financing the transport sector from the different levels of government in 2021 is shown in (Table 5).

Table 5. Distribution of expenditures for financing the transport sector from budgets of different levels in 2021.

Expenditures	Consolidated Budget	Including by budget type, million UAH							
		State	Regional (Oblast)	District (Raion)	Hromadas				
					City	of which		Urban-type settlement	Rural
						with an administrative centre in a city of republican or regional significance, Kyiv and Sevastopol	including budgets of districts in the cities		
transport, incl.	195971	137145	25074	8	31374	30342	1032	1008	1362
road sector	178688	132071	24683	7	19573	18567	1006	999	1534
structure, %									
transport, incl.	100	69.98	12.79	0.004	16.01	15.48	0.53	0.51	0.69
road sector	100	73.91	13.81	0.004	10.95	10.39	0.56	0.56	0.86

The majority of expenditures originate from the State Budget of Ukraine, with 69.98% dedicated to transportation, including 73.91% allocated to the construction and maintenance of road infrastructure. The oblast budgets contribute 12.79% and 13.81% respectively, while the city budgets contribute 15.48% and 10.39%. The proportion of funding from urban-type settlement budgets (0.51% and 0.56%) and rural budgets (0.69% and 0.86%) is rather insignificant.

The most substantial expenditure in Ukraine's transportation sector pertains to bringing about network development and maintenance of public roads with national significance (Table 6).

Table 6. Dynamics of expenditures to finance the development of the network and maintenance of public roads of national importance.

Note: * - approved budget figures for 2023.

Year	Special fund, thousand UAH						Total amount of funding
	General fund	Total	Consumption expenditure	including:		Development expenditure	
				labour remuneration	utilities and energy resources		
2021	40000000.0	31030544.4	177865.2	16616.5	283.4	30852679.2	71030544.4
2022		42172133.3	629939.6	17963.6	620.0	41542193.7	42172133.3
2023*		27467986.4	226067.6	14348.5	944.0	27241918.8	27467986.4
in %							
2021	56,31	43,69	0,25	0,02	0,00	43,44	100,00
		100,00	0,57	0,05	0,00	99,43	-
2022		100,00	1,49	0,04	0,00	98,51	100,00
2023		100,00	0,82	0,05	0,00	99,18	100,00

In 2021, this item was funded by the general fund of the State Budget of Ukraine with a total expenditure of 40 billion UAH, which is 56.31% of the total spending. In 2022-2023, the analysed item was fully financed by the special fund. The development and maintenance of public roads of national importance are classified as development expenditures, which make up over 99% of the special fund's allocation.

The structure and dynamics of budget expenditures by transport type can be found in Table 7.

Table 7. Dynamics and structure of expenditures to finance the development of the network and maintenance of public roads of national importance. Note: * - approved budget figures for 2023.

Transport type	2021	2023*	Absolute growth	Growth rate, %	Structure, %		
	million UAH				2021	2023	Absolute change
waterway	225.5	874.1	648.6	287.6	0.19	1.09	0.90
railway	4030.9	1151.8	-2879.1	-71.4	3.31	1.43	-1.88
air	10925.7	1049.3	-9876.4	-90.4	8.97	1.31	-7.67
motorway	106606.4	77298.9	-29307.5	-27.5	87.53	96.17	8.64
Total	121788.5	80374.1	-41414.4	-34.0	100	100	0.00

In 2021-2023, the budgetary allocation for all sub-sectors of Ukraine's transport industry witnessed a decrease, except for water transport, which experienced an increase of 2.88 times. Air transport recorded the highest decline rate (90.4%), followed by intermediate rail transport (71.4%), and road transport (27.5%). During the analysis period, there was an increase in the concentration of budget expenditures on road transport from 87.53% to 96.17%, representing an 8.64% growth. This increase was mainly due to a decrease in the share of air transport from 8.97% to 1.31%, which accounts for a 7.67% reduction, and rail transport from 3.31% to 1.43%, representing a 1.88% decline. The percentage allocation of budget financing towards water transport is insignificant but has seen an increase from 0.19% to 1.09%, equating to an increase of 0.90%.

When evaluating the budget expenditures for different transport sector activities in Ukraine between 2021 and 2023, it is worth noting that the largest reduction in spending was 43562.5 million UAH for the development and maintenance of the road network (by 61.3%), 7026.7 million UAH for the financing of scheduled air transport, 2881.4 million UAH (or 71.6%) for the financing of railway transport, and 2078.2 million UAH (or 11.5%) for subsidies from local budgets. By type of measure, only the financial support of the Special Transport Service of Ukraine has increased (by 12425.8 million UAH, or 9.4 times). These substantial changes were caused by corresponding alterations in structure: the proportion of expenses on Ukraine's Special Transport Service rose from 1.08% to 17.1%, equating to a 16.02% increase; additionally, debt commitments relating to the expansion of the public road infrastructure grew from 12.12% to 23.04%, an increase of 10.92%. A noteworthy decline is evident in the proportion of spending on "Road network development and maintenance" from 58.32% to 34.18% - a reduction of 24.15%. Similarly, there is a decrease in the expenditure on "Funding for letter air transport" (A letter flight is a special flight of a civil air transport carrying valuable cargo or very eminent persons (most often, top state officials). Typically, the letter "A" is used to designate such planes.) from 5.77% to 0%.

DISCUSSION

Karacharova K. A., Obruch G. V. [26, p. 123] summarize the advantages of implementing the budgeting process in railway transport. These include optimizing costs both for Ukrainian Railways overall and in its structural units by establishing operational control, improving the financial condition of Ukrainian Railways through the rational allocation and use of resources, enhancing its solvency through effective cash flow management, improving the quality and efficiency of management decisions based on timely and reliable information, and coordinating the actions of individual units and types of economic activities to achieve strategic objectives. Cherep A. V. [27, p. 165] views budgeting as a component of the financial planning system in railway transport, whilst Savitska G. P. [28, p. 190] concentrates on revenue management in railway transport enterprises within the context of budgeting. Silva D. D., Klumpenhouwer W., Karner A., Robinson M., Liu R., and Shalaby A. [29, p. 12] conducted a quantitative analysis to model the effects of railway budgets and transport tariffs on consumer access to railway services. This study also considered the impact of the *COVID-19* pandemic. The article of Hernández A., and Jiménez J. L. [30, p. 218] is devoted to the study of the impact of high-speed railways on the state of local budgets, given that its infrastructure is expensive and requires large investments during the construction and operation periods, which are mainly financed by public funds, including in the form of subsidies to local budgets of other local budgets. The suggestions made by Bodyuk A. V. [31, p. 151] pertain to distributing State Budget revenue, acquired through rent for interstate transportation of hydrocarbon resources via pipelines, to local budgets through decentralisation.

CONCLUSIONS

1. From 2021 to 2023, expenditure on economic activity increased more quickly than transport, but the rate was significantly higher for the road sector. Consequently, there was a structural rise in the proportion of expenses for economic activity, transport, and particularly road maintenance in the overall expenditure for the Consolidated Budget of Ukraine. The portion of the Ukrainian State Budget allocated to economic activities within the overall budget of Ukraine increased at a slower rate than the overall budget. This highlights the emphasis on social and military spending in the budget. The proportion of spending on transport and road upkeep increased markedly in relation to spending on economic pursuits.
2. In the context of restricted budgetary resources, credit is the source of financing budgetary expenses. Lending to transport is equivalent to lending to the road sector and constitutes the foundation of lending to expenses of both the Consolidated Budget and the State Budget. The spending on transportation and road infrastructure from local budgets in Ukraine has increased at a higher rate in comparison to general expenditures as well as those on economic activities, resulting in a rise in their proportionate share. A significant portion of expenditures on transport and road infrastructure comes from the State Budget of Ukraine, a much smaller portion from oblast and city budgets, and a very small share from urban-type settlement and rural budgets.
3. The development and maintenance of public roads of national importance accounts for the largest expense in the transportation sector in Ukraine, being a form of developmental expenditure by its economic nature. From 2021-2023, budget funding for all subsectors in the Ukrainian transport sector has decreased, except for water transport. Nonetheless, the concentration of budget expenditures on road transport prevails and has augmented due to a reduction in the share of air and rail transport.
4. The mechanisms of budgetary incentives for the development of the transport sector of the economy of Ukraine are to eliminate discrimination in financial support for all modes of transport, compared to the motor vehicle sector, especially the road sector. Innovative projects in air, water, and rail transport should be prioritised for budget support.

The potential for further research lies in developing recommendations for the application of the program-targeted method to finance transportation enterprises.

ADDITIONAL INFORMATION

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МЕХАНІЗМИ БЮДЖЕТНОГО СТИМУЛЮВАННЯ РОЗВИТКУ ТРАНСПОРТНОГО КОМПЛЕКСУ НАЦІОНАЛЬНОЇ ЕКОНОМІКИ

Актуальність дослідження зумовлена необхідністю раціоналізації державної підтримки підприємств транспортного комплексу з огляду на постійний дефіцит їхніх фінансових ресурсів, необхідність мінімізації їхніх витрат, створення ефективної системи перерозподілу між окремими сферами діяльності за рахунок поєднання системи бюджетування та інформаційної складової при управлінні витратами. Метою дослідження є обґрунтування механізмів бюджетного стимулювання розвитку транспортного комплексу національної економіки. Для досягнення зазначеної мети використано загальнонаукові методи аналізу й синтезу, а також конкретно-наукові – побудова аналітичних таблиць, оцінка динаміки та структури бюджетних видатків, узагальнення. Основні результати: встановлено пропорції зростання протягом 2021-2023 років бюджетних видатків у розрізі видатків на економічну діяльність, на транспорт, на дорожнє господарство за статтями Зведеного, Державного, місцевих бюджетів України. Показано, що кредитування транспорту тотожне з кредитуванням дорожнього господарства й становить основу кредитування видатків і Зведеного, і Державного бюджетів. Статистично показано, що основна питома вага видатків на транспорт і дорожнє господарство припадає на Державний бюджет України, значно меншою є частка фінансування з обласних і міських бюджетів, зовсім незначною є питома вага селищних і сільських бюджетів. Встановлено, що протягом 2021-2023 років бюджетне фінансування всіх підгалузей транспортного комплексу України скоротилося, за винятком водного транспорту. Показано, що найбільш значною статтею видатків на транспортний комплекс України є розвиток мережі та утримання автомобільних доріг загального користування державного значення, які за своєю економічною суттю є видатками розвитку. Обґрунтовано, що механізми бюджетного стимулювання розвитку транспортного комплексу національної економіки полягають в усуненні дискримінації фінансової підтримки всіх видів транспорту, порівняно

з автомобільним, передусім дорожнього господарства. Пріоритетами бюджетної підтримки мають стати інноваційні проекти на авіаційному, водному, залізничному транспорті. Перспективою подальших досліджень є розробка рекомендацій щодо застосування програмно-цільового методу до фінансування підприємств транспортного комплексу.

Ключові слова: держава, регулювання, бюджет, видатки, функціонування, транспорт, економіка

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