

CONTROL ISSUES AT THE LEVEL OF BUDGET PLANNING AIMED AT EFFECTIVE MANAGEMENT OF PUBLIC FINANCE

Ashot Kh. Markosyan

Yerevan State University
1 Alex Manoogian, Yerevan, RA
Shushi University of Technology
35/12, Naberejnaya 3rd alley, Stepanakert, RA
ashotmarkos@rambler.ru
ORCID iD: 0000-0002-5077-4253
Republic of Armenia

Sargis Kh. Tevosyan

State Supervision Service of the RA
47 Mashtots str., 0009, Yerevan, RA
sargistevosyan@gmail.com
ORCID iD: 0000-0001-8879-1617
Republic of Armenia

Abstract

The shortcomings in the management process of utilization of irrigation water as well as the reasons for their occurrence were revealed through the study of actual data on its use in the Republic of Armenia. It is noted that effective management of public finance largely depends on the correct planning of sector budgets and control is necessary for correct calculated and effective planning at the planning stage.

The authors suggested to improve the financial and economic condition of the studied sphere by using effective management tools.

Key words: public finance, effective management, budget planning, control implementation, program budgeting, irrigation system, target and basic indicators, water supply company, grant, financial support.

Introduction

The management of public finance is first of all the organization of the budget process, because the incomes of public finance are planned, implemented and summed up as well as the directions of expenditures are defined at that time. Therefore, the process of managing public finance can be divided into stages of planning, implementation (execution) and summarizing the results (reporting).

Management of public finance is a complex and multi-layered process the establishment and implementation of which requires the introduction of an especially effective system of budget management and toolkit. Since the beginning of the 2000s, programmatic financing of state budget expenditures has been used to develop and operate effective management systems of public finance in the Republic of Armenia, but as practice in the irrigation system of the Republic of Armenia shows, inefficient management methods have taken place in this area due to which the irrigation water supply system has suffered significant damage for decades. As a result, the important natural resource of the republic is used with low efficiency and especially the losses of water resources are very high.

The authors aim to show the possibilities of improving the management in this field through effective control, especially in the planning stage based on the study of the irrigation water supply system of the Republic of Armenia.

Work has been carried out on the preparation of program-based budgets in order to increase the efficiency of management of public finance since the beginning of the 2000s on the basis of which the program budgeting (PB) system has been introduced. It is a special way of budgeting, during which the budget process is based on the programs implemented within the budget. Programs are a set of measures to achieve certain budget results, on the basis of which the preparation of the budget obliges, in addition to purely financial information, to include program information in the budget, i.e. the budget must clearly state the goals and results of any sectoral strategy. The sectoral strategy is a set of steps resulting from a political decision to achieve public goals.

In general, the emergence of program budgeting and its toolkit is largely due to the need to overcome the existing insufficient clarity between the system of sectoral strategies and the traditional (incoming) budget system. In the past, these systems operated quite independently of each other.

In fact, the sectoral strategy discussed the part of goals, objectives and indicators of performance while the budget system discussed resource planning and the issues of ensuring interconnectedness and coherence between them were left to narrow and professional circles (for example, research institutes) [1, p. 41].

These programs are developed on the basis of strategic documents affecting government revenues and expenditures in accordance with the policy strategy of government expenditure set out in the MTEP.

Depending on the scopes of involvement, maturity and impact on public spending, the strategic documents are classified into the following 3 main groups: comprehensive strategic documents, mid-level strategic documents and strategies of budget program. In this sense, the program of the Government of the Republic of Armenia and MTEP are also strategic documents, but the procedure for their elaboration, approval and reporting is defined by the Constitution and Laws of the Republic of Armenia and strategic plans of other levels are prepared in accordance with methodological instructions [2].

These strategic documents include objectives that should have final, intermediate and direct results. When defining the resulting indicators in the strategic documents, both the relevant **target** and their **basic** indicators must be defined for each of them. The basic indicators describe the actual level of the relevant indicator against which the target indicators have been set and against which progress in the respective outcome will be further assessed. Target indicators express the target (desired) level of the relevant indicator, which the state seeks to achieve through appropriate interventions. At the same time, it should be noted that when defining the target indicators, they must be linked to specific dates or periods, i.e. the deadlines for achieving those indicators must be clear [2].

The above-mentioned basic and target indicators are expressed on the basis of certain baseline data, financial assessments and resource calculations by giving qualitative and quantitative assessments, and the strategic objectives are defined as realistic, measurable and practical in terms of management. The effectiveness of the strategy largely depends on the accuracy of these indicators which implies the accuracy and efficiency of public financial management planning.

Let us try to show how effective control can be exercised at the level of budget planning, and how it can be done in terms of effective management of public finance by practical example. For this purpose, we will analyze the planning of the process of providing irrigation water to water consumers in the Republic of Armenia, the public expenditure, planning and implementation for the organization of that process.

The process of providing irrigation water to water users in the Republic of Armenia is organized and carried out through companies of water users (hereinafter referred to as the Company). The companies are non-profit organizations created by water users and have the status of a legal entity, which, guided by the public interest, operates and maintains the irrigation system as well as the process of providing irrigation water to water users. The companies carry out the functions of maintenance and preservation of the irrigation system [3].

The Company is established on a voluntary basis in accordance with the legislation of the Republic of Armenia and with the Regulation of the Company.

The members of the Company can be physical and legal entities who have land area in the service site of the Company.

Management of Water Systems is the state body coordinating the activities of the company which operates on the basis of a decree of the Government of the Republic of Armenia.

The governing body of water management provides support services of irrigation and agriculture to the Company, participates in the annual calculation and perspective activities of demand for usable irrigation water resources and ensures the development of investment policy and implementation of water systems, organizes expertise for investment program, provides preliminary expertise of reconstruction design documents of water supply systems, submits proposals, supervises the operation, maintenance and repair of irrigation systems, participates in the development of norms of drainage and standards of water losses of water supply and performs other functions defined by law and the legislation of the Republic of Armenia.

Companies compile and submit reports on annual balance in accordance with the legislation of the Republic of Armenia [3].

Within the framework of the process of providing irrigation water to water users, the RA Government provides assistance to water user companies in the form of subsidies or tax benefits in accordance with the legislation, depending on the specific amount of financial assistance stipulated in the National Water Program.

The Government submits the amount of subsidies provided to water suppliers and water users or tax benefits to the National Assembly for approval in the form of the draft of state budget for each year according to the manner prescribed by law.

Subsidies from the state budget or tax benefits in accordance with the legislation should be defined in such a way as to contribute to the reimbursement of preservation of water supplies and costs of technical maintenance [6].

The planning of the above-mentioned state support process in this sphere was carried out by the state as defined by the RA Government Decree N1291-N of September 30, 2010 “On approval of the mid-term state assistance strategy to water using companies and ensuring implementation of separate measures arising from the strategy” for 2012-2016. According to the mid-term strategy (hereinafter referred to as the 2012-2016 Strategy) and the strategy for improving the financial stability of the irrigation sector as defined by the Protocol decree N33 on August 25, 2016 “On approval of the strategy of financial stability of irrigation sector” for 2017-2021 (hereinafter referred to as the 2017-2021 strategy).

By the decree N398-N of the Government of the Republic of Armenia on March 10, 2011 “On regulating the process of providing state financial support in the form of current grants to companies of water users” in 2012-2016, the estimated amounts of state financial

support in the form of current grants to companies of water users for 2012-2016 were defined according to the mid-term strategy for state support to companies of water users (Table 1). The maximum acceptable levels (norms) of irrigation water losses (Table 2) are defined as the basis on which they will be used as a basis for assessing the amount of state financial support to be provided to water using companies in the form of current grants in relation to the determination of corporate tax liabilities.

It should be mentioned that the same decree also defined the further activity of maximum acceptable levels (norms) of irrigation water losses according to water using companies during 2012-2016 and the coming years as well.

Table 1

The amounts of state financial support of current grants of water using companies in 2012-2016, thousand Drams

Years	2012	2013	2014	2015	2016
Total	3,934,420	3,224,305	2,784,231	2,226,857	1,760,202

Table 2

Maximum acceptable levels (norms) of irrigation water losses according to water using companies during 2012-2016 in percentage to water intake

NN	WUC	2012	2013	2014	2015	2016
1	2	3	4	5	6	7
1.	«Azat» WUC	48.30	48.30	48.30	48.30	48.30
2.	«Aknalich» WUC	42.69	42.69	42.69	42.69	42.69
3.	«Amberd» WUC	43.64	43.64	43.64	43.64	43.64
4.	«Ashtarak» WUC	51.60	51.60	51.60	51.60	51.60
5.	«Aparan-Aragats» WUC	38.47	38.47	38.47	38.47	38.47
6.	«Ararat» WUC	35.00	35.00	35.00	35.00	35.00
7.	«Arax» WUC	43.00	43.00	43.00	43.00	43.00
8.	«Armavir» WUC	44.60	44.60	44.60	44.60	44.60
9.	«Artashat» WUC	42.30	42.30	42.30	42.30	42.30
10.	«Gavar» WUC	31.54	31.54	31.54	31.54	31.54
11.	«Garni-Geghard» WUC	26.79	26.79	26.79	26.79	26.79
12.	«Getik» WUC	39.86	39.86	39.86	39.86	39.86
13.	«Yeghegnadzor» WUC	38.26	38.26	38.26	38.26	38.26
14.	«Yeghvard» WUC	46.92	46.92	46.92	46.92	46.92
15.	«Yerevan» WUC	40.00	40.00	40.00	40.00	40.00

1	2	3	4	5	6	7
16.	«Talin» WUC	53.00	53.00	53.00	53.00	53.00
17.	«Ijevan» WUC	24.09	24.09	24.09	24.09	24.09
18.	«Lori Canal» WUC	32.95	32.95	32.95	32.95	32.95
19.	«Khoy» WUC	46.00	46.00	46.00	46.00	46.00
20.	«Kapan» WUC	29.98	29.98	29.98	29.98	29.98
21.	«Kotayk» WUC	47.01	47.01	47.01	47.01	47.01
22.	«Hrazdan-water» WUC	40.60	40.60	40.60	40.60	40.60
23.	«Masis» WUC	35.51	35.51	35.51	35.51	35.51
24.	«Martuni» WUC	45.81	45.81	45.81	45.81	45.81
25.	«Meghri» WUC	40.52	40.52	40.52	40.52	40.52
26.	«Merzapnya» WUC	42.68	42.68	42.68	42.68	42.68
27.	«Musaler» WUC	47.80	47.80	47.80	47.80	47.80
28.	«Nairi» WUC	36.49	36.49	36.49	36.49	36.49
29.	«Noyemberyan» WUC	34.51	34.51	34.51	34.51	34.51
30.	«Shamiram» WUC	39.14	39.14	39.14	39.14	39.14
31.	«Shenik» WUC	43.43	43.43	43.43	43.43	43.43
32.	«Shirak» WUC	51.01	51.01	51.01	51.01	51.01
33.	«Vorotan» WUC	40.66	40.66	40.66	40.66	40.66
34.	«Utiq» WUC	30.87	30.87	30.87	30.87	30.87
35.	«Jrvej-Zoraghbyur» WUC	26.28	26.28	26.28	26.28	26.28
36.	«Sev jur–Akhtamar» WUC	33.91	33.91	33.91	33.91	33.91
37.	«Sisian» WUC	31.58	31.53	31.49	31.44	31.39
38.	«Vagharshapat» WUC	40.91	40.91	40.91	40.91	40.91
39.	«Vayq» WUC	30.83	30.83	30.83	30.83	30.83
40.	«Vardenis» WUC	40.93	40.93	40.93	40.93	40.93
41.	«Vedi» WUC	41.74	41.69	41.63	41.57	41.51
42.	«Parpi» WUC	41.55	41.55	41.55	41.55	41.55
43.	«Qasakh» WUC	37.05	37.05	37.05	37.05	37.05
44.	«Qarakert» WUC	43.57	43.57	43.57	43.57	43.57
	Total	42.92	42.92	42.92	42.92	42.93

According to the strategy, the Government of the Republic of Armenia would continue to be guided by the policy of increasing the estimated levels of payments for the volume of irrigation water in 2012-2016 in providing ongoing financial assistance to WUCs in the form of grants assuming the following levels of irrigation water payments as the basis for grant calculations (Table 3) [4].

Table 3

2012-2016 will continue to be guided by the accounting levels of payments for irrigation water amount

	m/u	2012	2013	2014	2015	2016
Payment for irrigation water (minimum) without VAT	Dram/sq/m	11.0	12.0	12.0	13.0	13.0

According to the strategy of 2012-2016, the following principles have been set in the basis of current grant support:

- Objectivity
- Efficiency
- Predictability and transparency
- Trend to provide the results

The aims of current state financial support are the following:

- The increase of availability of irrigation water thus reducing the possible risks of decreasing arable lands and supporting the increase of irrigated lands,
- The improvement of financial condition of WUC (including the use of toolkit of reducing creditory obligations) thus strengthening the preconditions to provide the possible high level of expenditure.

It was defined that the main preconditions of granting will be

1. The size of irrigated land area (minimum)
2. The maximum limit of creditory obligations

Minimum areas of irrigated lands

WUCs will be obliged to actually irrigate the areas of those lands which should be fixed by the contracts annually by grant agreements the total sum of which should not be less than the index of the total irrigated land fixed by this strategy.

If the actual irrigated land is smaller for a certain year, the amount of grants for the following year will be clarified by reducing them according to the strategy set out in the decision.

Maximum limit of creditory obligations

Water using companies working by grant agreements will be obliged to limit the accumulation of debts during the year the level of which can not exceed the 8% limit of expenses of WUCs for the given year.

Irrigation water loss assessments, according to all WUCs, the average level of which is in line with the average results stated by the Decree N 188-N of Government of the Republic of Armenia on February 8, 2007 “On the Principles of reforms of state financial support to water using companies approving the norms of supplied irrigation water losses” (it is

estimated at about 43% in 2012-2016), however, the actual results of recent years show both the positive and negative deviations among the actual previously confirmed normative losses of irrigation water of WUCs. In this regard, it was envisaged for 2012-2016 that the maximum levels (norms) of irrigation water losses defined by this strategy should be based on the WUCs presented in Table 2 based on both the state support calculations and the tax liabilities of water user companies [7].

The amount of irrigated land (minimum) and the maximum limit of accounts provided by the grants defined by the strategy are not applicable from the management point of view which contradicts the logic of drawing up strategic documents. The minimum amount of irrigated land or the maximum level of creditory obligations can not be set for the companies, as the Company actually carries out supply works for irrigation water and the company is obliged to carry out irrigation services regardless of the set of levels as they can not be stopped due to the significance of the works.

According to midterm strategy, such indicators were put in the basis of calculations of financial support as

- Maximum acceptable levels (norms) of irrigation water losses by water using companies for 2012-2016
- Estimated levels of average gross agricultural product per hectare of irrigated land in the WUC service area
- Estimated amounts of costly irrigation water consumption by gravity according to water using companies for 2012-2016
- Estimated amounts of costly irrigation water consumption mechanically according to water using companies for 2012-2016
- Estimated amounts of electricity consumption by water using companies for 2012-2016

The main indicators are the summative indicators of predictions of 2012-2016 financial flows of the Companies (Table 4).

In the case of control at the planning level, it would be clear that these key indicators are largely inapplicable, not measurable in practice and calculations based on them cannot provide accurate predictions.

From this point of view, it is first of all necessary to find out the accuracy of the maximum acceptable norms of water losses defined in Table 2 for which we should study the measurability of water level from water intake to its consumption.

The amount of water loss is the difference between water intake (irrigation water supplied to companies) and water distribution (irrigation water distributed by companies to water users). The volume of irrigation water supplied to the companies can be measured by measuring the water at the time of water intake, and the volume of irrigation water distributed by the companies to the water users can be measured by measuring the actual water reached to the water user. Theoretically, this method of measurement is acceptable and will give accurate data, but practically many water supply facilities do not have corresponding metering facilities at the time of water intake. Therefore, it is not possible to calculate the amount of water loss with even approximate accuracy, so even in the conditions of content control, it becomes clear that the mentioned data are not correct and reliable.

The strategy sets irrigation water tariffs for 2012-2016 (see Table 3), which assumes that the water user will have to pay for irrigation water in the respective years, as defined in Table 3 for 1 cubic meter.

Summative indicators of predictions of 2012-2016 financial flows, thousand Drams

Indicators	m/u	2012	2013	2014	2015	2016
Revenues (without VAT)	Th.AMD	6,300,237	7,392,456	7,948,679	8,782,145	9,293,811
Expenditure (including VAT)	Th.AMD	9,216,231	9,424,271	9,535,885	9,657,856	9,784,685
Average cost price of water	AMD/cub	16.47	16.76	16.88	17.01	17.14
Average price of water consumption (including membership payments)	AMD/cub	11.26	13.15	14.07	15.46	16.28
Accounting gap	Th.AMD	-3,313,618	-2,537,758	-2,189,616	-1,687,764	-1,303,155
Accounting gap per hectare	AMD/hectare	-25,673	-19,564	-16,796	-12,882	-9,897
Damage by non calculation	Th.AMD	-620,814	-686,553	-594,571	-539,155	-457,002
Irrigated lands	Hectare	129,071	129,716	130,362	131,014	131,669
Expenditure of electricity	Th. kW/h	120,811	121,376	121,921	122,492	123,042
Length of irrigation network	Hectare/km	8.27	8.31	8.35	8.39	8.53
Watering	Th.cub	559,466	562,266	564,874	567,699	569,965
Specific cost of irrigation water per hectare	cub/hectare	4,335	4,335	4,333	4,333	4,333
Losses of irrigation water	Percent	42.9%	42.9%	42.9%	42.9%	42.9%
Accumulation *	Th. Drams	5,447,730	6,365,484	6,949,985	7,663,675	8,347,575
Degree of accumulation*	Percent	86.5%	86.1%	87.4%	87.3%	89.8%
Amount of current state grants	Th. AMD	3,934,432	3,224,311	2,784,187	2,226,919	1,760,157
Number of WUC receiving current state grants	Company	36	33	31	26	21
Cost coverage, accounting	Percent	68.4%	78.4%	83.4%	90.9%	95.0%
Cost coverage for actual accounting*	Percent	59.1%	67.5%	72.9%	79.4%	85.3%
Pay for irrigating water (minimum), without VAT	AMD/cub	11.00	12.00	12.00	13.00	13.00
Average cost for consumption (without the revenues from membership payment)	AMD/cub	11.00	11.75	11.81	12.50	12.50

* accesses of debt payment of the previous years are taken into account [7]

Theoretically, this method of calculating the fee will provide accurate data on revenue, but in practice, in the absence of adequate infrastructure and water metering facilities in the fields, it is not possible to measure how many cubic meters of water is supplied to the water user. In case of study on the setting of irrigation tariffs, it would become clear that the revenue generated at the tariff per cubic meter is practically not applicable: the revenue generated in this way can not be credible.

Analyzing the process of revenue generation of the company, it becomes clear that water is supplied to the water user mostly through landfills without using metering devices. Instead of calculating the actual revenue for water supplied to water users (hereinafter referred to as the actual revenue), it is actually formed according to crop species and prices set by the size of irrigated land, by calculating the amount per cubic meter, in the absence of water metering facilities, the amount of water can be measured only by eye. In fact, accurate water metering is not possible at the time of irrigation or in some cases it is possible with the provision of appropriate equipment by water users, which is a small part of our irrigation system. However, the strategy stipulates that the revenue from the supplied irrigation water is generated per cubic meter of water, according to the calculation of tariffs given in Table 3, which, as presented above, is not a practical method. Under these conditions, the amount of water recorded in the water management system can not be reliable and be used as a basis for calculating the maximum norms of water loss, water cost, grant size and other indicators defined in Table 4.

As already mentioned, financial support to companies in the Republic of Armenia is provided in the form of subsidies or tax benefits in the manner prescribed by law. Subsidies of legal entities from the state budget are provided in accordance with the procedure defined by the decree N 1937-N of the Government of the Republic of Armenia on December 24, 2003 “On approving the procedure for granting subsidies to legal entities from the state budget of the Republic of Armenia” according to which compensation for the loss as a result of the production, export, import and performance of goods and services at a price below the minimum profitable price is, in other words, compensation for the difference between the price determined by the state [8]. In this case, the price set by the state is the price set in Table 3, and the minimum favorable price is the cost of 1 cubic meter of water, but the analysis above mentioned shows that it is impossible to calculate the cost of 1 cubic meter of water in the absence of water metering capabilities, consequently, calculations of financial assistance in the form of defined subsidies in Table 1 are incorrect and can not be used as a basis for financial planning.

The methodology of financial support for the 2017-2021 strategy has not mainly changed and the action plan does not define measures to solve the above mentioned issues [5].

The validity of the conclusions made as a result of the above-mentioned analyzes proves the fact that, according to the water using companies, the amounts of state financial support to companies were actually set at only 4,749,973.0 thousand AMD in 2014 [9] instead of 2,784,231.0 AMD defined by the strategy and in 2015 - 5,235,681 thousand AMD [10] defined by the strategy instead of 2,226,857.0 thousand AMD, that is, the actual financing in 2014 was 170% of what was planned in the strategy and in 2015 it was 235%. As you can see, the deviation between the actual financing and the amount of financial support provided by the strategy is huge.

It would be necessary to carry out a study on the accuracy and reliability of the data in case of control during the planning stage underlying the calculation of the indicators defined in the strategy of 2012-2016, as the amount of financial support is formed as a result of the application of these indicators. The study would reveal that the revenues, average cost of water, irrigation water losses and specific cost of irrigation water per hectare, calculated on the basis of the amount of irrigation defined in Table 4 and other indicators calculated on the basis of them are incorrect and unreliable as practically they can not be calculated in the absence of infrastructures and water metering facilities. It would become clear that the strategy does not comply with the requirements of the strategic documents in different parts, as well as some of the procedures defined by the strategy do not comply with the legal regulations in force in the Republic of Armenia. All these practically show the need and ability to exercise control over public finance at the planning stage.

Provisions aimed at solving the mentioned problems are defined by the point 3 of 2021-2026 program the RA Government by Water Economy sub-item, according to which the policy of the RA Government in the field of water economy is aimed at providing reliable, stable, safe and affordable irrigation water services and the development of reforms in the field.

The Government's activity is based on ensuring the modernization of water systems, attracting investments, increasing the efficiency of the management of state-owned organizations, improving the legislation regulating the sector and efficient and economical use of water resources.

In order to solve the existing problems in the field of irrigation and in order to improve the situation, it is envisaged:

Theses directed to solve the mentioned tasks are defined by the sub point of Water economy of the 3rd point of the program of 2021-2026 of the RA Government which states that the policy of the sphere of RA water economy is directed to provide reliable, constant, safe and available irrigation supply and to develop improvements in the sphere.

The Government activity is based on ensuring the modernization of water systems, attracting investments, increasing the efficiency of the management of organizations and state-owned water systems, improving the legislation regulating the sector and efficient and economical use of water resources.

To solve the issues in the irrigation sphere and to improve the condition we foresee:

- To implement necessary legislative and structural improvements
- To continuously furnish the irrigation systems with modern equipment and control and data collecting systems
- To implement total technical auditing and to develop and apply approaches of capital investments and criteria with the results of the auditing
- To implement capital investments and investment policy directed to the reconstruction of irrigation systems

The government will promote the use of new technologies to save water, including the introduction of drip-irrigation and rain irrigation systems as well as the use of reimbursement mechanisms of irrigation water [11].

Approaches and goals are certainly very relevant and necessary, but in order to achieve those goals it is necessary to develop strategies that can be applied in practice. The problems in this area are so diverse that they are difficult to solve due to their cost, time and narrow professional approaches that require short-term solutions and long-term solutions are needed

to achieve the goals set by the government program with other institutional development, strategic planning and policy development.

Taking into account the mentioned circumstances, we suggest to develop short-term and long-term strategies in the field of water management, to define the legal acts that need to be developed or amended in the short term and to develop the long-term strategy strictly adhering to the requirements of the strategic documents by setting strategic goals, to provide the relevant infrastructure, tangible and intangible assets for the implementation of the processes as well as to provide the necessary resources, to clearly indicate the sources of their formation and to include them in the process of institutional development.

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**ՀԱՆՐԱՅԻՆ ՖԻՆԱՆՍՆԵՐԻ ԱՐԴՅՈՒՆԱՎԵՏ ԿԱՌԱՎԱՐՄԱՆ ՆՊԱՏԱԿՈՎ
ԲՅՈՒՋԵՆԵՐԻ ՊԼԱՆԱՎՈՐՄԱՆ ՄԱԿԱՐԴԱԿՈՒՄ ՎԵՐԱՀՍԿՈՂՈՒԹՅԱՆ
ԻՐԱՎԱՆԱՑՄԱՆ ՀԻՄՆԱԽՆԴԻՐՆԵՐԸ**

Ա.Խ. Մարկոսյան^{1,2}, Ս.Խ. Թևոսյան³

¹Երևանի պետական համալսարան

²Շուշիի տեխնոլոգիական համալսարան

³ՀՀ պետական վերահսկողական ծառայություն

ՀՀ-ում ոռոգման ջրի օգտագործման փաստացի տվյալների և վիճակի ուսումնասիրության միջոցով բացահայտվել են այդ գործընթացի կառավարման ոլորտում տեղ գտած թերությունները, ինչպես նաև դրանց առաջացման պատճառները: Նշվում է,

որ ոլորտային բյուջեների ճիշտ պլանավորումից է մեծապես կախված հանրային ֆինանսների արդյունավետ կառավարումը, իսկ արդյունավետ և ճիշտ պլանավորման համար կարևոր է պլանավորման փուլում վերահսկողության իրականացումը:

Հետագոտված ոլորտի արդյունավետ կառավարման գործիքների կիրառման շնորհիվ առաջարկություններ են ներկայացրել համակարգի ֆինանսատնտեսական վիճակը բարելավելու համար:

Բանալի բաներ. հանրային ֆինանսներ, արդյունավետ կառավարում, բյուջեների պլանավորում, վերահսկողության իրականացում, ծրագրային բյուջետավորում, ոռոգման համակարգ, թիրախային և բազային ցուցանիշներ, ջուր մատակարարող ընկերություն, դրամաշնորհ, ֆինանսական աջակցություն:

ПРОБЛЕМЫ КОНТРОЛЯ НА УРОВНЕ БЮДЖЕТНОГО ПЛАНИРОВАНИЯ С ЦЕЛЬЮ ЭФФЕКТИВНОГО УПРАВЛЕНИЯ ГОСУДАРСТВЕННЫМИ ФИНАНСАМИ

Ա.Մ. Մարկոսյան^{1,2}, Շ.Մ. Կեոսյան³

¹Երևանский государственный университет

²Шушинский технологический университет

³Служба государственного надзора РА

Основываясь на изучении актуальных данных об использовании оросительной воды в Республике Армения авторами выявлены недостатки в процессе управления использованием воды, а также причины их возникновения. Отмечается, что эффективное управление государственными финансами во многом зависит от правильного планирования отраслевых бюджетов, а для правильного рассчитанного и эффективного планирования необходим контроль именно на этапе планирования.

За счет внедрения и использования эффективных инструментов управления в исследуемом секторе авторами внесены предложения по улучшению финансово-экономического состояния отрасли.

Ключевые слова: государственные финансы, эффективное управление, бюджетное планирование, контроль, программное бюджетирование, ирригационная система, целевые и базовые показатели, компания водоснабжения, грант, финансовая поддержка.

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