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PROPERTY MANAGEMENT DOMINANTS FOR RECREATIONAL NATURAL RESOURCES

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Introduction. The natural resources national ownership, which basis the formation of state and other forms of ownership, has a complex nature, sometimes its interests do not reflect the interests of every member of society, especially this applies to the system of appropriation in the nature use management. The analysis of various aspects of state property management for natural resources is due to the necessity of its development as a complex, integrated process involving the expansion of horizontal and vertical interactions and relationships.

Aim and tasks. The aim of the article is to determine the vectors for improving the system of state management by appropriating natural recreational resources for their effective disposal, alternatives to use, and, also receiving and distributing the proceeds of its ownership. In accordance with the article aim, were set the following tasks: to investigate the trends of rent payments and environmental taxes revenues to the state budget; to analyze revenues to the state budget from the use of natural recreational resources, for example, forest and water polyfunctional resources; to provide suggestions, how to improve the property state management of natural recreational resources.

Results. Analyze of positive and negative tendencies towards effective state management, based on the experience of managing property ownership on natural recreational resources in different countries of the world, are identified. The essence of appropriation of natural recreational resources as an economic-ecological category is determined, and includes appropriation of income from natural resources and losses for irrational use of them. The budgetary revenues from the use of natural production factors are analyzed and their insignificant part of the product manufacturing cost in the areas of activity (forest and water management) is determined, where the basis of the produced goods and services are natural resources. The horizontal management functions dissipation of the same natural recreational resources between different ministries and agencies is identified. Priorities recommendations on the improvement of state natural recreational resources property management are given (inter alia, regulatory framework, forecasting and planning, organization, accounting and control).

Conclusions. The analysis of rent payments for the natural resources use and environmental taxes shows that almost the free assignment of income from the use of natural capital to economic entities. Thus, summing up the research it can be concluded that the state policy regarding the use of natural recreational capital should be based on ecosystem and polyfunctional approaches, and the most effective directions for its use in various sectors of the national economy and forms of ownership should be determined by the state.

Keywords: natural resources, state management, appropriation, natural recreational resources, ownership forms, rent payments, ecological tax.

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ДОМІНАНТИ УПРАВЛІННЯ ВЛАСНІСТЮ НА РЕКРЕАЦІЙНІ ПРИРОДНІ РЕСУРСИ

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Вступ. Загальнонародна власність на природні ресурси, яка є основою формування державної та інших форм власності, має складну сутність, часом, її інтереси не відображають інтересів кожного члена суспільства, особливо це стосується системи привласнення в сфері природокористування. Аналіз різних аспектів державного управління власністю на природні ресурси обумовлений необхідністю його розбудови як комплексного, інтегрованого процесу, що передбачає розширення горизонтальних та вертикальних взаємовпливів та зв'язків.

Мета та завдання. Метою статті є визначення векторів удосконалення системи державного управління привласненням природних рекреаційних ресурсів щодо ефективного розпорядження ними, альтернативності у використанні, а також отриманні та розподілі доходів від власності на них. Відповідно до мети поставлені до виконання наступні завдання: дослідити тенденції надходжень рентних платежів та екологічних податків до державного бюджету; аналіз надходжень до державного бюджету від використання природних рекреаційних ресурсів, на прикладі лісових та водних поліфункціональних ресурсів; надати пропозиції щодо напрямів вдосконалення державного управління власністю на природні рекреаційні ресурси.

Результати. На основі дослідження досвіду управління власністю на природні рекреаційні ресурси в різних країнах світу визначено позитивні та негативні тенденції щодо ефективного державного управління ними. Визначено сутність привласнення природних рекреаційних ресурсів як економіко-екологічної категорії, що включає привласнення доходу від природних ресурсів та збитків за нерациональне їх використання. Проаналізовано бюджетні надходження від використання природних факторів виробництва та встановлено їх незначну частку у собівартості виробленої продукції в сферах діяльності (лісового та водного господарства), де основою виробленого товару, послуги є природні ресурси. Встановлено розпорошеність функцій управління одними й тими самими природними рекреаційними ресурсами між різними міністерствами та агентствами по горизонталі. Надано рекомендації щодо пріоритетів вдосконалення державного управління власністю на природні рекреаційні ресурси, зокрема стосовно нормативно-правової бази, прогнозування та планування, організації, обліку та контролю.

Висновки. Проведений аналіз показників рентних платежів за використання природних ресурсів та екологічних податків свідчить про майже безкоштовне привласнення суб'єктами господарювання доходів від використання природного капіталу. Таким чином, підсумовуючи дослідження можна зробити висновок про те, що політика держави щодо використання природно-рекреаційного капіталу має базуватись на екосистемному та поліфункціональному підходах, а найбільш ефективні напрями його використання за секторами національної економіки та формами власності повинні визначатись державою.

Ключові слова: природні ресурси, державне управління, привласнення, природні рекреаційні ресурси, форми власності, рентні платежі, екологічний податок.

Introduction. According to the Constitution of Ukraine, people are the owner of all natural resources, which delegates to the state authorities the right to dispose of them, that is, de facto all property rights are undertaken by the State. The state manages natural resources and forms of ownership on them: establishes restrictions on forms and property rights; at the state level, decisions are taken to change ownership, for example, the unsolding agricultural lands, transfer them to the ownership of peasants, the introduction of a moratorium on the sale of agricultural land, the rent payments settings for the use of various natural resources types. The national ownership on natural resources underlies system of production relations and restriction forms on their use, distribution, exchange and consumption.

In the system of the national economy state management, the rational disposal of natural resources and the placement of the productive forces of society are important. The use of natural resources can be considered in two directions: first, as source of human existence (air, water, land, flora, fauna, etc.); and secondly, as a raw material base for the production of goods and services. Natural resources state property management bodies often resolve issues of its alternative disposal: whether to use them for extraction of minerals, or to create national protected areas.

Proceeding from the aforementioned state, as the manager of the national ownership of natural resources and carrier of national interests, it is necessary to form a unified policy on the use and protection of natural resources of Ukraine. Creating such a policy in a situation where the departmental interests of different government bodies in the use, protection and restoration of natural resources are involved are rather problematic. Currently, the Law of Ukraine "On the optimization of the central executive authorities system " in the structure of public administration operates 18 ministries and 34 public services, agencies and inspections, of which, respectively, 9 and 20 departmental bodies, to one degree or another, because of their competences defend the departmental interests, according to which they conduct their own policies regarding the use of natural resources. The specific nature of the use of natural resources for recreational activities is

the domination of private ownership of technical means of production, and state-of-the-art natural factors. According to scientists [1], in 2016, private property owned 62.4% of the objects of the sanatorium and resort complex of Ukraine, in the state and communal - 37.6%. Separate appropriation by economic entities of the proceeds from exploitation of natural objects of national property leads to a conflict of interests at different stages of production and protection of natural resources.

At the present stage of the socio-economic development of the state, the management of the natural resources use must be carried out with a clear definition of ownership relations with them, including natural recreational resources and recreational territories (NRRs and RT).

Selection of the previously unresolved issues that is a part of the general problem that the article is devoted to. In the works of scientists, much attention is devoted to environmental safety and sustainable economic and social development [2; 4-6]. Some emphasize the need for institutional changes in the rational use of natural resources and their value in a global dimension [3]. The modern environmental management tools in developing countries are studied, most of which are aimed at determining the natural indicators of reducing the amount of pollutants [7]. Some publications explain the role of local management of natural resources for the development of recreation and tourism [8-11]. At the same time, it should be noted that insufficient attention is paid to the issues that form the basis of all methods of production and cause the development of industrial relations and productive forces in all economies of the world - the ownership relations of the main factors of production in general, and in particular on natural resources.

Theoretical and methodological principles of ownership of natural resources are considered in domestic legislative documents and scientific literature more in the context of regulating economic-ecological relations in the field of natural resources use. The main aspects of these issues are discussed in the works O. Veklych, who substantiates the need to determine the state of natural capital in the analysis of general economic development and its impact on GDP

[1]. Bystryakov I.K., Pylypiv V., Lutsiv O. investigate the management of natural resources, determine the negative laws of economic development and substantiate that the rational use of natural resources will contribute to ensuring the transition to sustainable development of Ukraine under the condition of capitalization of natural resources as a process of natural capital formation [12]. The main principles, functions and tools of state ecological management are considered in the work of Zerkalova D.V. [13]. Cherchik L.M. Investigates the management of natural resources on the basis of system, process, polyfunctional, subjective - object and structural approaches [14]. In the work "Rent for natural resources: how much money was received by the state budget" Golyan V.A. Detailed investigation of budget revenues from the use of forest, water rent, rent from subsoil, land and amber rent and defines the main gaps in its formation [15]. In the context of the development of rent relations on natural resources B. M. Danylyshyn, V.S. Mishchenko investigate the property relations between the state and natural entities, substantiate the need to increase the rent component in the state budget revenues [16]. The institutional framework and economic aspects of improving the appropriation of natural resources in the recreational and tourist area need further development.

The aim. The purpose of the research is to determine the directions of improvement of the system of state property management for natural recreational resources for their effective disposal. The research used the following: normative legal documents and legislative acts of Ukraine regarding the appropriation of natural recreational resources, information and statistical data on the use of natural recreational resources, general scientific and special research methods: logical analysis and synthesis, comparative and structural-system analysis, expert economic and environmental assessments.

Results. Ownership of natural resources is considered by the authors not only as legal, but above all, as the economic and economic-ecological category, which is enshrined in the law and is the basis for the formation of industrial relations in the economy as a whole and in particular in the economy of nature

management. Proceeding from the above statement, the authors provided the definition of the essence of the appropriation of natural recreational and tourist resources in the system of production relations (distribution, exchange, use in the production process, consumption) of recreational and tourist nature use, consisting of:

- appropriation of tourist and recreational natural resources by economic entities in natural and monetary form on the basis of distribution and exchange for private and economic needs;

- management and production activities for the use, protection, restoration and recreation of recreational natural resources (use in the production process);

- appropriation of income from ownership of natural resources in the relations of production and distribution within the entity (obtaining income from the production of goods and services, and distributing profits to the main activity and protection of recreational natural resources); between the subject and the state (rent and ecological payments for the use of natural recreational resources); redistribution between the subjects of the state (allocation of funds from the state budget, received as rent payments and environmental taxes, for social and environmental needs);

- appropriation of socio-economic-ecological damage from ownership of natural resources in the relations of production and distribution within the entity (compensatory payments and the covering of losses to other entities from pollution of natural resources, ie the owner is liable for the damage and must internalize the external negative externalities); between the entity and the state (environmental payments and fines in the budget); redistribution between the subjects of the state (formation of environmental funds and allocation of funds for environmental measures);

- appropriation of economic, social, ecological and legal obligations, restrictions and encumbrances.

The experience of conducting economic activity by subjects of various forms of ownership to the natural and technical factors of production in different countries proves that, under the conditions of effective state regulation, the development of recreational business can be highly productive both state

and private households and enterprises. An example of effective government management by the state of natural recreational resources is the experience of the famous New York City Central Park, founded in 1859, which covers more than three square kilometers in the prestigious Manhattan area. City authorities - The Department of Parks and Towns of New York City has preferred to preserve the recreational value of this territory for alternative activities and organized its rational management by concluding a contract with a managing private not-for-profit organization - the Environmental Committee, which in recent years has successfully used the potential of ecosystem services a park for the improvement of the population, tourist rest, sports and gambling activities, etc. [17].

A different degree of public administration efficiency is illustrated by D. Dutter, S. Feulster in the book "The State of the Nations", citing an example of the productivity of forestry in Sweden, which is more than 30 times the productivity of the state forest enterprises in Lithuania. In Sweden, the state has transferred forest management to a consolidated company with fewer employees per hectare of forest land compared with 42 enterprises of the state forest industry in Lithuania, namely: Sweden has 4488 hectares of forest per employee, and in Lithuania 324 hectares [18].

The Ukrainian practice of rehabilitation of degraded recreational lands, in particular around the Black Sea estuaries, which was actively used in the nineties, consisted of the free transfer of state land plots to cooperative and private property, which positively influenced the ecosystem of these territories.

The practice of Israel with regard to the extraction and use of the Dead Sea's medical resources is a positive example of public administration of the activities of recreational business entities. Recreational activities using the Dead Sea treatment procedures bring income in the amount of \$ 31 million. USA [19], which is practically 10% of the total GDP. In total, Israel's state budget revenues from hotel business totaled 0.317 billion dollars. USA. The tax system for doing business using recreational and tourist resources includes a profit tax of 36% and a tax on the use of medical resources of 25% [20].

Various examples of the use of the national property for natural recreational resources prove that both state and private property can be effective.

Natural capital is the main productive asset of the state and is used directly or indirectly in all areas of the national economy. That is why it is important to analyze its contribution to the formation of the revenue part of the state budget of Ukraine, as a payment for the use of natural factor of production and the resource of the national property, used for the creation of GDP, accepts and assimilates the waste of production and human life. In the national economy, the revenue part of the budget consists of tax revenues of various spheres of activity of the subjects of the national economy, in particular taxes: on incomes, on profits, on increase of market value; fees for the special use of natural resources, internal taxes on goods and services; taxes on international trade and external operations. The state budget is also replenished with non-tax revenues, official transfers and income from operations with capital, including proceeds from the sale of land and intangible assets.

In the context of the study, the budgetary receipts from the use of natural factors of production of the national property by isolated economic entities of various forms of ownership on the main productive resources were analyzed. For consumption of natural resources of national property, entrepreneurial structures pay rental payments and environmental tax accrued in the state budget. It is also important to investigate the tax revenues from activities of individuals and enterprises, excise tax and value added tax on goods and services produced in Ukraine from activities that use and pollute natural resources. Next, compare the shares of these types of taxes in the general tax revenues of the state budget. Such a comparison, in our opinion, is correct, since the national ownership of natural resources is expressed in rent and environmental payments, while taxes from the activities of enterprises reflect their belonging to the state and provide an opportunity to operate in this territory. Table 1 provides an analysis of rental payments to the state budget of Ukraine [21, 22, 23].

Table 1. Comparison of state budget revenues from the production activities of enterprises and individuals and the use of the national natural resources

s/n	Tax revenues	2015		2016		2017	
		Plan	Fact	Plan	Fact	Plan	Fact
1	Total incomes of the state budget	516980130,3		607966450,8		771266617,6	
2	Tax revenues	409 970,9	409 417,5	502 554,6	503 879,4	632 202,4	627 153,7
3	Individual Income Tax and Enterprise Profit	79 506,3	79 838,3	104 691,2	114 154,6	144 297,4	141 945,3
4	Value-added tax and excise tax on manufactured goods and services in Ukraine	142 635,1	146 881,0	114 169,0	109 169,0	153191,20	129754,1
5	Together p.2+3	222141,4	226719,3	218860,2	223323,6	297488,6	271699,4
6	<i>% p. 2 + 3 in the total amount of tax revenues</i>	<i>54,2%</i>	<i>55,4%</i>	<i>43,6%</i>	<i>44,1%</i>	<i>47,1%</i>	<i>43,3</i>
7	Rent for use of natural resources	44 679,0	39 803,8	62 503,4	44 092,2	49 591,3	48 661,1
8	<i>% in total tax revenues</i>	<i>10,9</i>	<i>9,7</i>	<i>12,4</i>	<i>8,7</i>	<i>7,8</i>	<i>7,7</i>
9	Ecological tax	1 495,1	1 105,4	1 168,0	1 619,2	1 680,3	1 680,3
10	<i>% in total tax revenues</i>	<i>0,36</i>	<i>0,27</i>	<i>0,43</i>	<i>0,32</i>	<i>0,26</i>	<i>0,27</i>
11	Together p. 6 + 8	46174,1	40909,2	63671,4	45711,4	51271,6	50341,4
12	<i>% p.6 + 8 in the total amount of tax revenues</i>	<i>11,2</i>	<i>9,97</i>	<i>12,83</i>	<i>9,02</i>	<i>8,06</i>	<i>7,97</i>

Source: developed by authors on [21, 22, 23].

During the period 2015-2017, the following trends are observed:

- the total volume of tax revenues increases, both according to the plan and actual execution (fixed without taking into account inflation);

- the share of the amount of taxes on personal income, corporate profits, value added tax and excise duty on manufactured goods and services in Ukraine in the total amount of tax revenues decreases over the years from 55.4% (2015) to 43.3% (2017 .) According to the actual performance of the state budget;

- the volume of actual rent payments for the use of natural resources is less than the amount planned before the proceeds for the years under study, so planned in 2016, the volume of rent payments amounted to 62503.4 million UAH, and in fact amounted to - 44092.2 million UAH;

- in the total amount of tax revenues, rent payments for the use of natural resources are decreasing, and their actual shares decreased from 9.7% (in 2015) to 7.7% (2017);

- the percentage of environmental tax in the total amount of tax revenues ranges from 0.32% to 0.27% on the basis of actual data.

Consider state regulation of revenues to the state budget from the use of natural recreational resources. On the example of forest and water multifunctional resources, we established the following (Table 2).

The rent for the special use of forest resources in 2010 amounted to 147.9 million UAH, the volume of sales of logging products - 3530.2 million UAH, that is, the share of payments for the special use of forest resources in the volume of timber products was 4.2% . In 2017, the rent increased by more than twice, the volume of logging products was 3.67 times, while the share of payments for special use of forest resources fell to 2.4%. In the monetary volume of products of logging enterprises, the payment of 2.4% for the main factor of production is very low, and the tendency to fall indicates the appropriation of the national natural forest resource in fact for no cost, which leads to the destruction of forest massifs. The ever-increasing demand for forest raw materials may leave the state without ecosystem services that provide forests, which will negatively affect the recreational value of all natural resources, in particular, in the Carpathian region.

Table 2. The share of payments for the use of natural resources in the amount of their implementation costs

<i>Indicator</i>	<i>Year</i>				<i>The rates of growth of indicators in 2017 up to 2010 (in coef.)</i>
	2010	2015	2016	2017	
Rent for special use of forest resources, (million UAH)	147,9	213,7	270,5	315,000	2,13
Production volumes logging, (million UAH)	3530,2	10176,9	12274,3	12967,7	3,67
Specific weight of payments for special use of forest resources, in the volume of products of logging, (%%)	4,2%	2,1%	2,2%	2,4%	-
Rent for special use of water, (million UAH)	770,6	704,4	844,4	715,9	0,93
Volumes of water consumption, (million UAH)	9817,0	7125,0	7169,0	6853,0	0,70
Cost of water consumption, (million UAH)	114368,0	83006,3	83518,9	79837,45	0,70
	0,67%	0,85%	1,01%	0,89%	-

Source: developed by authors on [21, 22, 23, 24, 25].

Water resources are polyfunctional, used in various activities and also serve as an integral part of the provision of recreational ecosystem services. According to the analysis of the revenue part of the budget, the rent for special use of water in 2017 amounted to 715.9 million UAH. [15], and its realization value by author's calculations based on the volume of consumed water [17] and averaged tariffs - 79837.45 million UAH, that is, the share of water payment in the price of special water supply occupied 0.89%, that is insignificant percentage of payment for the use of water resources, without which it is impossible to produce almost any kind of economic activity and is a major factor in the production of enterprises of the water utilization economy (Table 2). There is a tendency to decrease the volume of water consumption for the period of 2010, 2015-2017.

The status of water resources affects the quality of recreational products and recreational ecosystem services. They provide high-quality drinking water supply, a source of table and mineral water; water resources form the basis of many medical and recreational activities. Therefore, it is important to improve state regulation of water use and drainage processes for all subjects of the national economy of economy, whose activity affects water, as a recreational natural resource, including adequate rent and environmental taxes for use and pollution.

This situation is indicative of a tendency for virtually free operation of the national property of Ukraine's natural resources. Since the publicly-owned property in a state of rest is "dead", it must bring revenue to its owner, which should be redistributed in the budget outline for social needs of the society and environmental measures. The state, as the speaker of the national property, must be a good manager and direct its actions on business entities on their motivation and motivation to improve the environmental quality of the environment, reducing the depletion of natural resources and limiting their monopoly use by individual economic entities.

In the distribution of the state budget it is very difficult to investigate the volumes that are directed to all types of nature use. However, on the example of financing the nature reserve fund from the state budget of Ukraine there is a tendency to decrease it. So according to the data [18], if during the period of 2001-2003 the maintenance costs for 1 ha of protected areas increased from 16.06 UAH. to 23.42 UAH, then, according to author's calculations, expenditures of the state budget in 2016 for the preservation of the reserve fund in national natural parks and reserves amounted to only 18.53 UAH, which is due to the devaluation of the national currency and the growth of prices for factors of production.

The limited financial resources in the consolidated budget and the need to implement a large number of social and environmental programs create a deficit in terms of environmental remediation. Therefore, the state can transfer natural recreational areas free of charge to households and enterprises that are interested in investing their own funds in environmental protection measures. In the case where the state reserves the right to own recreational resources and it is economically feasible for it to conclude a contract with a management company for the use and protection of recreational resources, part of the powers of the state may be transferred to this company. The main condition is the drawing up of appropriate contracts, in which the rights and obligations of the parties, the criteria for evaluating the effectiveness of their activities, as well as the systems and methods of its control are clearly established.

The modern system of management of natural recreational and tourist resources is regulated by various normative and legislative acts, namely: the Law of Ukraine "On Environmental Protection" [19], the Civil Code of Ukraine [20], the Land Code of Ukraine [21], the Law of Ukraine "On Moratorium to replace the special purpose of separate land plots of recreational purposes in cities and other settlements" [22], the Water Code of Ukraine [23], the Forest Code of Ukraine [24], the Code of Ukraine on Subsoil [25], and others do not have a single conceptual category the recreational resources, which affects the quality of management of the development of recreational territories or lands for recreational purposes, and the development of effective organizational and economic mechanisms for the rational use of recreational natural resources. It is important that these documents practically do not substantiate norms and rules for realization of ownership relations with natural resources. The various authorities responsible for the development of the recreational sphere of the national economy and the use of natural recreational resources fall under the competence of various government bodies. Thus, the functions of the Department of Tourism and Resorts of the Ministry of Economic Development and Trade of Ukraine

are the registration of tourist resources and maintenance of the State inventory of natural areas of the resort. The Ministry of Health of Ukraine is responsible for conducting the State inventory of medical resources. The Ministry of Ecology and Natural Resources of Ukraine through the State Service of Geology and Subsoil is authorized to regulate the use of natural mineral waters and mud belonging to the natural resources of the resorts. It is important that other natural resources such as land, water objects, forests and other natural resources of recreational purposes are under the control of many other ministries, agencies and services, in particular the Ministry of Agrarian Policy and Food of the State Agency of Forest Resources of Ukraine, etc.

Such dispersal in the management of natural recreational resources leads to ineffective use by profile ministries in their areas of activity. The situation is created that natural complexes that accumulate recreational potential are not used in recreation but become the basis for development of other types of economic activity without taking into account possible alternatives. The state loses the opportunity to be an effective manager of the national property, to conduct a unified state policy in the sphere of appropriating natural recreational resources with the establishment of a system of socioeconomic and environmental restrictions on the forms, rights and subjects of ownership of unique recreational and tourist natural complexes and to use their ecosystem services on the benefit of society, national economy and entrepreneurship. Fig. 1 presents the author's vision of the main measures to improve public administration by appropriating natural recreational main measures to improve public administration by appropriating natural recreational resources.

Effective governance should be based on:

- development of the appropriate legal and regulatory framework for the implementation of forms and property rights for natural recreational and tourist resources;
- improvement of organizational and economic mechanism of management taking into account its influence on natural recreational complexes.

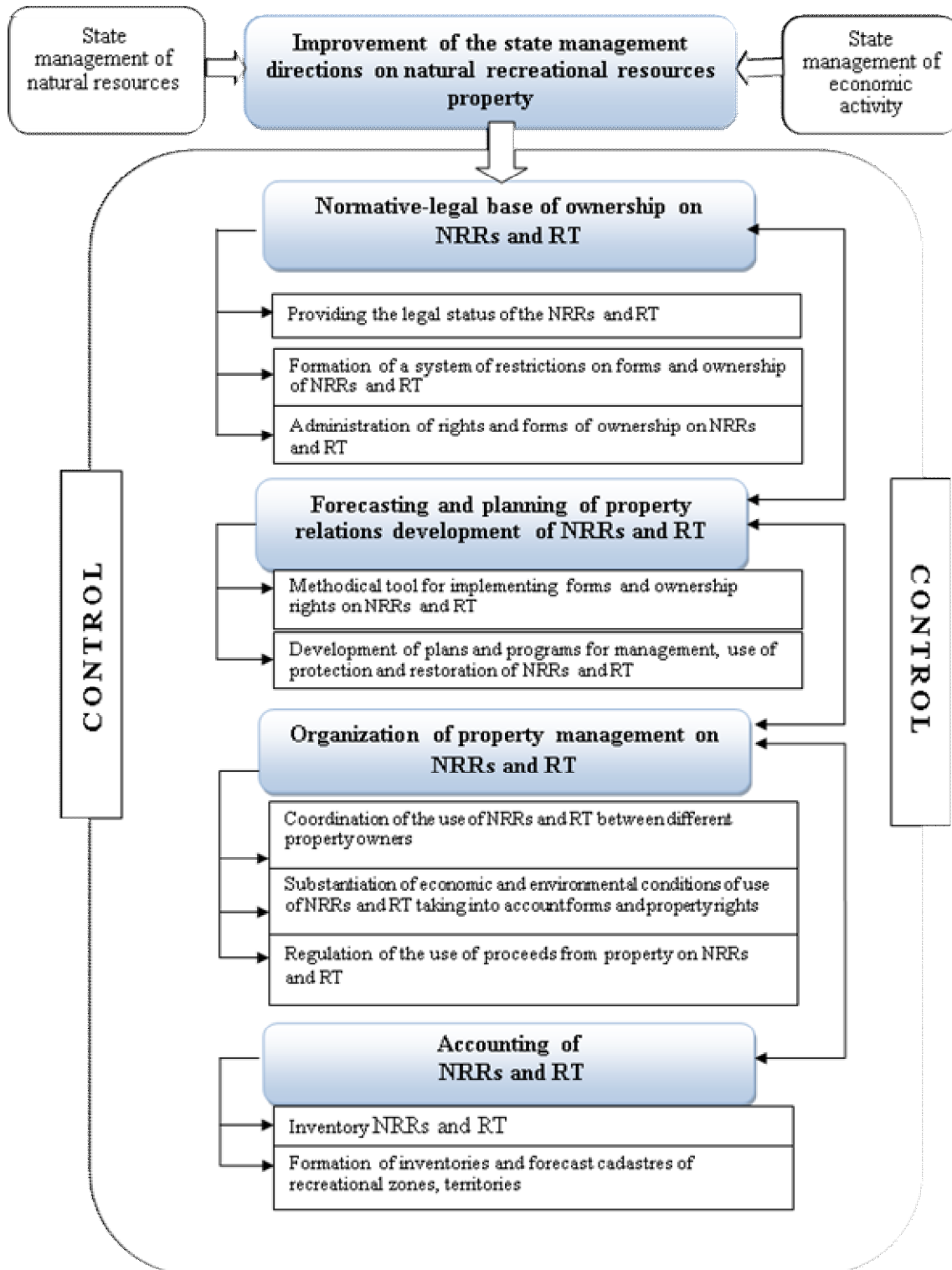


Fig. 1. Scheme of improvement of state property management on natural recreational resources

Source: compiled by the authors by [14-15].

An improved regulatory framework and organizational and economic mechanism that should combine the tasks of rational nature management and the main activities of the enterprise will allow to streamline socio-

economic and environmental relations:
 –between the people and the state;
 –between owners, users of natural recreational resources and stakeholders;

–between producers of recreational ecosystem services and their consumers;

–motivating and stimulating owners and users for rational alternative use of natural recreational complexes and reducing the environmental burden on them.

Studies on the implementation of ownership relations with natural recreational resources are burdened by the lack of their accounting and relevant statistical reporting, since according to the types of economic activity "arts, sports, entertainment and recreation" and "health care and social assistance" are recorded, according to which individual indicators the authors conditionally calculate the degree of development of the recreational sphere of social production [34, p. 213-218]. In the state statistical reporting, there are practically no indicators that reflect the state of the recreational sphere of the national economy, including It is a matter of ownership of the technical means of providing recreational services; income received by economic entities from the use of natural recreational resources; economic and environmental conditions for renting natural recreational resources, etc.

State property management for natural recreational resources should be supported by organization of effective state control and monitoring of their use, alternative directions of development, observance of environmentally sound management and development of financial resources for environmental protection.

Conclusions and further research. All natural resources, including recreational ones, are multifunctional, which makes them in demand in various spheres of economic activity. The experience of using natural recreational resources from different countries

proves the effectiveness of various forms of ownership on them. The state policy on the use of natural recreational capital should be based on ecosystem and multifunctional approaches. The state should determine the main most effective directions for its use by sectors of the national economy and forms of ownership.

The analyzed indicators of rent payments for the use of natural resources and environmental taxes show almost free appropriation of economic agents from the use of natural capital. Rent payments for the use of natural resources and the environmental tax for their pollution constitute an unacceptably low share in the total state budget revenues and do not stimulate business entities to reduce the amount of pollutants entering the natural environment, and therefore to resource conservation and transition to the latest ecologically safe technologies. As a result, economic entities do not invest in environmental protection measures and environmental conservation, which leads to an increase in negative externalities and damage to the national property of natural resources.

Priorities for increasing the volume of recreational and tourist services in Ukraine will have an impact on the quality of natural resources, which needs to improve the regulating mechanisms for their use. The proposed directions of improvement of state management of property by natural recreational resources will allow to reach the higher level of organization of the system of state regulation, the peculiarity of which should be the transition from purely administrative vertical management to an integrated, built on the integration of the horizontal and vertical components.

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