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ECONOMIC ANALYSIS OF ESTIMATE OF WATER MANAGEMENT ORGANIZATIONS

Considering the conducted literature review on the analysis of water management organizations, it is possible to draw the following conclusions. First of all, it should be noted that the writings of scholars mostly study the method of analysis of budgetary institutions. However, given the characteristics of the water management organizations, it is problematic to develop methodology of analysis of activities of these organizations. Therefore, by adapting classical methodology of analysis of budgetary institutions to the characteristics of water management organizations, the author developed the methodology of analysis of water management organizations to providing analysis of estimate of water management. Application of the developed methodology of economic analysis of water management organizations by adapting classical methods of economic analysis of budgetary institutions to their industry specifics makes it possible to: identify the most critical moments in the management of water management organizations in terms of operations

related to the reclamation works and works related to combating the harmful effects of water; justify the ways of overcoming the deficit in financing of expenditures for reclamation work and work related to combating the harmful effects of water; identify areas of optimization of cost and prime cost of services provided by water management organizations.

The author researches the features of the methodology of economic analysis of estimates of the water management organizations. The results of the study allowed developing author's own methodological approach based on the adaptation of the classic techniques of economic analysis of budgetary institutions to features of water management industry. The methodology consists of four components. The analysis allows conducting quantitative and qualitative characterization of changes and deviations from targets. It also allows finding out the causes of deviations and identify potential for raising the efficiency of water management organizations.