

## PUBLIC PROCUREMENT IN VILLAGE COUNCILS: ORGANISATION, CONTROL AND AREAS FOR IMPROVEMENT

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### Abstract

Public procurement in village councils plays a pivotal role in addressing the socio-economic needs of rural communities. Effective organisation and efficient control of public procurement are crucial conditions for the development of rural areas. The article is aimed at finding and developing ways to improve the efficiency of public procurement in village councils. The study applies analytical tools, survey methods, and draws upon practical experience to assess procurement indicators and control mechanisms. The emphasis is placed on the importance of public procurement which enables rural communities to function, meet their social and economic needs and develop. The study analyses key indicators of public procurement of rural councils, identifies problematic questions. The article identifies ways to improve the efficiency of public procurement as a key condition for the development of rural areas. Key findings highlight the need for improved internal control systems, the strategic use of analytical tools, and enhanced professionalisation in procurement roles. Effective control correlates with improved procurement efficiency, cost savings, and transparency. The article proposes structured directions for preliminary, ongoing and subsequent internal control and emphasises the necessity of aligning the professional standard 'Public Procurement Specialist' with contemporary procurement challenges. The study concludes that optimised internal control and professionalisation are fundamental for the sustainable development of rural areas.

**Keywords:** public procurement, rural council, rural area, social and economic needs, professionalisation.

### Introduction

Procurement activities have always been relevant from both theoretical and practical perspectives. Their significance has grown even more in the current context when Ukraine is in a state of war and procurement for rural areas plays a critically important role.

Rural councils, acting as representatives of public procurement contracting authorities, have special features not only in terms of carrying out their activities and fulfilling their functions but also in terms of conducting public procurement. The importance of the procurement activities of rural councils is determined by their impact on the development of the rural areas which they represent. The relevance of this study is further emphasised by the fact that, in recent years, there has been a limited amount of scientific research into the organisation and control of public procurement of specifically rural councils. This can be explained by the fact that such research requires practical experience and direct involvement in the studied process. At the same time, there are several problematic questions in this area that need to be addressed. In particular, it is conducting procurement to meet the needs under conditions of limited funding, which, in its turn, requires greater efficiency in procurement processes, effective internal control and professionalisation. Therefore, there is a need for more in-depth study to ensure the proper execution of procurement functions and adherence to procurement principles in rural councils.

The article is aimed at finding and developing ways to improve the efficiency of public procurement in village councils.

To achieve this aim, the following tasks have been set:

- to analyse the key indicators of the organisation and control of public procurement in rural councils;
- to identify the specific features and the directions of internal control in rural councils to enhance

procurement processes;

- to characterise and identify the main capabilities for using analytical tools to improve the efficiency of public procurement;
- to outline the importance of the professionalisation of public procurement and the main directions for its enhancement.

### Materials and Methods

The organisation and control of the public procurement process in rural councils, which serve as a condition for the development of rural areas, have been studied with the help of commonly accepted scientific methods. The main methods include: historical method (used to examine trends and changes in the formation of procurement organisation specific features); systematic approach (applied to analyse the links between procurement phenomena and processes; abstract-logical method (used to identify and specify main components of the studied relations); sociological method (used for conducting surveys); monographic method (applied to consider best practices of specific rural councils); systematization method (used for summarizing and forming conclusions); graphical method (used for visualizing information), etc.

The research was conducted in Mykolaiv Oblast, Ukraine. The object of the research is the process of organising, conducting, documenting, controlling and analysing public procurement in rural councils. The subject of the research is the combination of theoretical, methodological and practical aspects of organisation and control of public procurement in rural councils.

The survey respondents were public procurement specialists from rural councils in Mykolaiv Oblast, Ukraine. The conducted survey reflects the specific features, key indicators and challenges in organisation

and control of public procurement in rural councils and their impact on the development of territorial communities. The survey covered 20 rural councils of Mykolaiv Oblast. They represent all the territorial districts of the oblast. The questionnaire included 25 questions divided into three sections: the organisation of procurement, internal control practices, and use of analytical tools. The survey was conducted in two formats - face-to-face interviews and completing the questionnaire. The survey period lasted for two months - November and December 2024.

### Results and Discussion

According to the Law of Ukraine 'About Local Self-Government in Ukraine' (Verkhovna Rada of Ukraine, 1997), a rural council is a local self-government body, and it represents the rural territorial community. A rural council performs its functions on behalf of and in the interests of the community. The rural council is a legal entity and has an approved structure. It directly contributes to the development of the community, primarily by meeting the economic and social needs of the community. It happens through the public procurement of certain goods, works and services for schools, kindergartens, hospitals, the council itself. Thus, the procurement process is shaped by the needs of the rural council, which arise from its main functions and responsibilities. The main functions of rural councils are: organisational and managerial (approval of the council's work plan, approval of the territorial community statute, establishment and dissolution of executive bodies); administrative (addressing administrative-territorial issues); legal (adoption and repeal of bylaws, contract work, establishment of institutions to provide free primary legal aid); supervisory (review of reports from the village head, heads of executive bodies and officials, consideration of deputy inquiries, decision-making on inquiries); electoral (organisation of elections to the rural council); informational (use of the community's official and social mass media); financial (approval of the local budget, its amendment; establishment of local taxes and fees, creation of target funds, attraction of additional funds, public finance control); property management (management of communal property); economic (providing directly with goods, works and services); property (regulation of land relations, use of local natural resources); environmental protection and recreation (organisation of territories and objects of local nature reserve funds, improvement of the territory); extraordinary (management of natural disaster and epidemics, establishment of a municipal emergency rescue service) and others.

Mykolaiv Oblast has 44 rural territorial communities in its administrative structure. Each community comprises from 5 to 45 villages. Every rural territorial community has a rural council. According to the Law of Ukraine 'On Public Procurement' (Verkhovna Rada of Ukraine, 2015), a rural council acts as a contracting authority for goods, works and services.

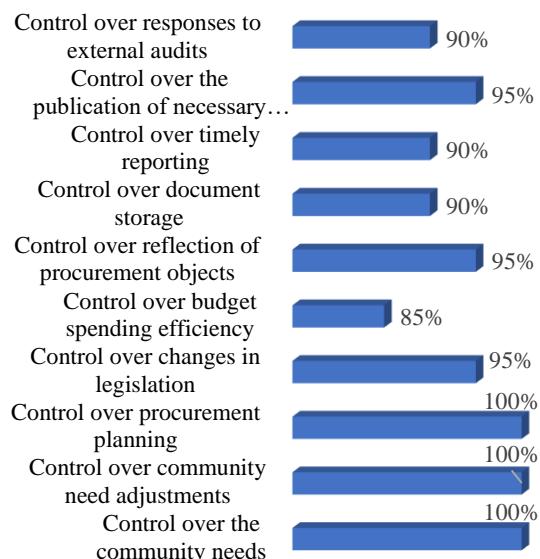
As a contracting authority, the rural council strictly adheres to the procurement process organisation, principles and documentation requirements during the procurement process. The organisation of the procurement process consists of the following stages: financing, planning, procurement, accounting and reporting.

Thus, according to the survey results and analysis of the electronic procurement system, the main goods, works and services procured by rural councils include: electricity and distribution services; gas and distribution services; centralised water supply services; project and cost estimation services; capital and current repairs of buildings, structures and roads; vehicles; insurance services; street lighting equipment; stationery and household chemicals; waste management services; transportation services; diesel fuel and gasoline; food products; medicines and pharmaceutical products; toys; educational equipment and materials; furniture; spare parts, etc.

The procurement process is accompanied by both internal and external control. Internal procurement control is carried out by the executive committee of the rural council, the procurement specialist and the head of the rural council. According to the survey of 20 rural councils in Mykolaiv Oblast, the respondents identified the internal control directions, shown in 'Figure 1'.

**Figure 1**

*Directions of Internal Control of the Procurement Process*



Apart from that, we consider that internal control tasks include control over training and qualification improvement of public procurement specialists; control over the procurement process using analytical tools; control over contract work and fulfilment of obligations; control over execution of decisions.

External control is carried out by government authorities:

- State Audit Service of Ukraine – monitoring, scheduled and unscheduled checks of compliance with principles and legislation while conducting the procurement;
- State Treasury Service of Ukraine – control of procurement documentation and its compliance with legal requirements, control of payment processing for procured goods, works and services;
- Antimonopoly Committee of Ukraine – consideration and decision-making on complaints regarding violations of procurement participants' rights.

Ensuring effective and transparent procurement, prevention of corruption, development of bona fide competition is the purpose of state regulation and control of procurement, including monitoring (Dubinina et al., 2022).

During procurement planning, rural councils take into consideration their financial capabilities.

The priority is given to critically essential procurement items. We have analysed them by categories in 20 rural councils in Mykolaiv Oblast. We have identified the critical priority procurement items and the specific weight of each category:

- education sector (45%) - procurement of educational

materials, food, water, repairs, etc.;

- healthcare sector (32%) - procurement of medical equipment, medicines, medical supplies, repairs of medical institutions, etc.;
- infrastructure sector (12%) - road maintenance and repair, bridge and water pipeline repair, installation, or modernization of street lighting, etc.;
- social assistance sector (11%) - support programs for low-income families, procurement of social services for people with disabilities, social assistance for internally displaced persons, etc.

It should be noted that these are the results of actual procurements financed from local budgets on average for the period 2023-2024 in the surveyed communities. The infrastructure sector in some communities requires significant restoration due to the consequences of military aggression. The financing of this sector during the study period was primarily provided by the communities' local non-restricted revenues or grants and donor contributions.

Based on the analysis of information from the Prozorro electronic procurement system, the use of analytical tools and the analysis of survey responses, the key indicators of procurement organisation and control in 20 rural councils of Mykolaiv Oblast, Ukraine, for 2023-2024 have been compiled (Table 1).

**Table 1**

*The Main Indicators of Organisation and Control of Public Procurement of the Researched Rural Councils in Mykolaiv Oblast, Ukraine in 2023-2024*

<b>Indicator</b>	<b>Year 2023</b>	<b>Year 2024</b>
Number of completed procurements, as a percentage relative to announced procurements	90.1	92.3
Cost savings as a percentage of the expected value	6.4	7.8
Number of complaints received, units	18	23
Decisions of the Antimonopoly Committee of Ukraine in favour of the contracting authority (rural council), as a percentage of total complaints received	83.3	65.2
Number of decisions by the State Audit Service of Ukraine to initiate procurement monitoring, units	27	39
Cases of the procurement law violations, as a percentage relative to the number of monitoring initiation decision	25.9	43.6

Taking into account the geographical location of the studied rural councils, which operate under the martial law conditions, we consider the percentage of completed procurements to be sufficient. The cost savings resulting from procurements in rural councils are not often higher because the procurement volumes, the amount of funding and specific characteristics of procurement items are more limited compared to other contracting authorities. The presence of the facts of law violations and violations of the procurement process indicates the need for organisational and control measures. The main goal of these measures is to ensure timely and efficient procurement of goods, works and services to meet the needs of the territorial community.

The observed cost savings align with findings from researchers (Bosio et al., 2022), who associate internal

control quality with procurement performance. However, unlike in more centralised systems, rural councils often lack both analytical capacity and dedicated control units, which may account for the increase in detected violations.

Therefore, effective internal control of public procurement in rural councils serves as the foundation for the optimal organisation of the public procurement process and its rationalisation. Proper procurement procedures guarantee cost savings. These costs can then be allocated to procure additional goods, works and services essential for the community operations, development and additional benefits. Internal control primarily aims at complying with current legislation, efficient use of budgetary funds and achieving priority goals of the territorial community development.

In our view, the effectiveness of internal control

depends on two key factors: the level of staff training and the rational distribution of responsibilities according to the set objectives. To ensure a positive impact on the development of the territorial community, internal control must be systematic. It should include control over community needs and

procurement prices, contract analysis, analysis of successful and cancelled procurements, analysis of procurement appeals and external audit results.

Based on the practical research, the key directions of internal control for public procurement in rural councils have been identified (Table 2).

**Table 2**

*Proposed Directions of Internal Control for Public Procurement for Rural Councils of Ukraine*

Type of Control	Direction of Control
Preliminary Control	Identification of community needs; analysis of financial and other capabilities to meet needs; formation of procurement planning; informational, analytical and professional procurement support; analysis of key potential suppliers; consideration of problems and mistakes from the previous procurement period; analysis of modern appeal practices and decisions of control authorities; control of changes in legislation; distribution of responsibilities; organisation of internal document flow; coverage of procurement information for public discussion
Ongoing Control	Control of documentary support, adherence to procurement principles, compliance with deadlines, implementation of decisions, contract work, financial settlements, accountability and coverage of factual information
Subsequent Control	Analysis of the rationality and execution of the procurement plan; identification of contract deficiencies; analysis of suppliers and their performance obligations; analysis of document flow; analysis of the most effective procurements; review of procurement appeal causes and monitoring of procurement

According to the results of the survey of public procurement specialists, it has been established that internal control of public procurement in rural councils has a predominantly ongoing character (100% of respondents). We should note that external control is also primarily conducted during the procurement process. Thus, in our view, effectively organised internal control, based on the suggested directions, is one of the key prerequisites for efficient procurement and consequently, one of the preconditions for the development of rural areas. At the same time, greater attention to preliminary and subsequent control will only enhance the efficiency and effectiveness of procurement. The use of analytical tools plays a crucial role at these stages.

Ukrainian public procurement has been characterised by significant modernisation over the last 10 years. It includes the development of the electronic procurement system, improvement of the appeal process, creation and adoption of regulatory and methodological documents, implementation of automatic risk indicators for external control, public relations, professionalisation of procurement specialists, etc. The martial law period has brought substantial adjustments to the procurement process. These changes have become the foundation for the temporary optimisation of procurement; however, they have not violated procurement principles, the control process and have not stopped the process of further development. As a result, public procurement continues to fulfil its functions, in particular regarding the reconstruction and development of rural areas.

International donor organisations, government

authorities, ministries and public organisations have developed information and analytical tools which enable optimisation and improvement of the public procurement organisation and its control.

The key information tools are state registers. They are open to procurement contracting authorities and contain data regarding control of the supplier's conformity to legal requirements.

In our view, analytical tools are becoming increasingly important to carry out effective procurement and control. These tools are constantly expanding and improving to fulfil informational and control functions. The reliance on such tools is especially important in village councils, as highlighted by scholars (Osmirko et al., 2021), who stress the strategic role of automated systems in reducing procurement risks.

Brief characteristics of key analytical tools and their actual use in rural councils during procurement processes are provided in Table 3.

As regards the Use of Analytical Tools Based on survey responses, the most commonly used tools were YouControl (90%) and the Public Procurement Module of Prozorro (60%). Limited usage of Clarity Project (25%) reflects low awareness or access to paid tools. Respondents identified training and user-friendly design as a key to broader adoption.

Ukraine is among the countries with the highest transparency in public procurement. This was influenced by the functioning of the electronic procurement system since 2016 and its continuous improvement, as well as by information technology (Khorana et al., 2024).

**Table 3**

*Characteristics of Key Analytical Tools and Their Actual Use in Rural Councils of Mykolaiv Oblast, Ukraine During Procurement Processes in 2023-2024*

<i>Analytical Tool</i>	<i>Capabilities and Advantages</i>	<i>Usage by Public Procurement Specialists (%) in the Surveyed Rural Councils</i>
Public Procurement Module	Information is provided through easy-to-use tables, analytical charts and diagrams from the Prozorro electronic procurement system. For example, appeals, monitoring, supplier and buyer profiles, pricing, procurement items and cost savings. Analysis of planning stages, procurement processes and contracts. Free of charge tool.	60% (12 out of 20)
YouControl	There is a possibility to verify procurement participants based on general parameters (history, beneficiaries, owners, capital, financial indicators, affiliations, debts, lawsuits, etc.) and to analyse procurement activities of a particular participant (offers, pricing, complaint submissions, obligations fulfilment, etc.). Registration is required. Information is free; additional information is behind a paywall.	90% (18 out of 20)
Clarity Project	Contains analytical indicators for all territorial communities (free access). There is a possibility to filter groups of suppliers (paid tool). It offers a service to make a report about a supplier from official registers, mass media, social media, etc. (paid tool). It contains a database of all decisions from the Antimonopoly Committee of Ukraine and the State Audit Service of Ukraine. There is a possibility to search by filters - procurement item, supplier, buyer and type of violation (paid tool). It includes analytical indicators of public procurement with 23 filters, such as procurement item, price, supplier, reason for rejection, complaint, region, procurement type, payment method, funding type, etc. (paid tool).	25% (5 out of 20)

That is why the use of analytical tools should contribute to the effectiveness of internal control, transparency, and competitiveness of public procurement.

Thus, the main capabilities of the proposed analytical tools can help to increase the efficiency of public procurement. These main capabilities are: detailed market and price analysis; comprehensive study of potential suppliers and tenderers; analysis of the practice of making and correcting mistakes in procurement; analysis and implementation of best practices of other village councils for more efficient procurement; attraction of other sources of funding, etc. This will allow for effective procurement planning; ensuring competitive procurement and cost savings; timely procurement and completion; guaranteeing the supply of goods, services and works; avoiding the selection of dishonest suppliers; determining the financial condition of suppliers; using positive experience; avoiding mistakes in procurement, etc.

The concept of procurement efficiency is not limited to cost savings alone (Psota et al., 2020). These findings support our view that procurement efficiency is influenced by a number of factors. Effective internal control and professionalisation of public procurement

can increase the positive impact of such factors and reduce the negative impact.

One of the key conditions for the organisation and effective carrying out of procurement is the presence of highly qualified specialists in public procurement. Professionalisation of procurement is an important factor in procurement efficiency (Mischenko, 2011; Khorana et al., 2024). A professional in public procurement should respond timely to frequent changes in procurement legislation, understand the needs of the territorial community, have a good command of analytical tools in procurement and take responsibility for quite a low salary (an average rural council cannot afford to pay a high salary). Additionally, the field of procurement organisation and control in rural councils is included as a subject in the insufficient number of educational programmes of Ukrainian higher education institutions. As a result, professionals already working in rural councils often need to learn it by themselves.

The public procurement sphere has undergone significant reforms in accordance with the Agreement Association between Ukraine and the EU, and the 'Strategy of Public Procurement System Reform ('Roadmap')' (Cabinet of Ministers of Ukraine, 2016) developed under this agreement. The implementation

period of the strategy has already passed. The predominant majority of this strategy's provisions have been fulfilled and implemented. However, Ukraine was unable to complete its full implementation due to the full-scale invasion of the aggressor state.

One of the main directions of the strategy was the development of a professional training system for public procurement specialists and the professionalisation in the sphere of public procurement. Incorporating empirical data, it was established that 70% of procurement specialists in rural councils lack formal education in procurement, and over 60% acquired skills through informal learning or peer exchange. This direction has been developed, implemented in the practical activity and continues to be improved. Thus, we believe that public procurement professionalisation is an essential component of improving the procurement sphere. In

addition, educational institutions and organisations which provide opportunities for enhancing the qualification play a significant role in this process. Professionalisation in public procurement is relevant for the labour market, education, rural councils, territorial communities and rural areas, which are studied in this article.

Given the constant changes and improvements in public procurement, adapting the professional standard 'Public Procurement Specialist' (Ministry of Economy of Ukraine, 2023) to modern reality and career growth requirements in this field has become an important initiative. Thus, between October 2024 and January 2025, we periodically analysed the labour market and employer demands for public procurement specialists, in particular for rural councils. The results are presented in Table 4.

**Table 4**

*The results of the Research into Professional Requirements for Public Procurement Specialists in the Labour Market of Ukraine for October 2024 - January 2025*

Requirements from Contracting Authorities for Public Procurement Professionals	Among them – Requirements from Rural Councils	Requirements from Participants for Public Procurement Professionals
Higher education in Economics or Law (some contracting authorities allow either, while others specify this or that field)		A higher education in Economics or Law is desirable, but technical or other education is also valid
Work experience in the field from 1 year (sometimes specified in detail, such as experience with procurement platforms, contracts, audits, etc.)	Not always required	Not always required
Knowledge of public procurement legislation; Proficiency in the state language; Ability to work with office software		
-	-	Ability to analyse the market and identify new opportunities
High responsibility, attention to detail; Stress resistance and multitasking skills; Ability to work in a team and avoid conflict situations; Willingness to defend their own position in the competitive environment		

Thus, we can state that the primary requirements set by contracting authorities align with the current professional standard. Rural councils have slightly simplified requirements, considering the conditions in which they are located and operate, but education and professional knowledge remain mandatory. There is also a difference in salaries offered by rural councils and other contracting authorities. There are two limiting factors. This is limitation in funding and the institution's revenue levels, not forbidden by the state. In general, if to take contracting authorities, the salary of a public procurement specialist ranges from 9,000 to 20,000 UAH, while in rural councils, it ranges from 9,000 to 16,000 UAH. The participants do not limit the salary. Offers exceeding 60,000 UAH can be also found.

We believe that the requirements for the position of public procurement specialist should also include an understanding of internal control and response to external control results. This is especially important for procurement specialists who intend to work in rural areas where significant needs are closely connected

with a limited budget.

The personnel policy of local self-government bodies should provide for a systematic approach to professionalisation, focusing on the opportunity to enhance knowledge and professional experience of professionals. Therefore, the professional competency requirements for candidates applying to local self-government positions remain unchanged. They are defined according to a traditional methodology - based on professional qualifications established by legislative regulations, depending on their functions and responsibilities.

Thus, educational institutions which include procurement-related components into educational programs for various economic specialties play a significant role in the professionalisation of public procurement.

The professionalisation of personnel is a crucial criterion in shaping the positive image of a rural council, which, in its turn, influences the perception of the rural area itself. Professional human resource is

the primary prerequisite for implementing the planned programs because the activity of a rural council is primarily aimed at developing and improving the territorial community, meeting the needs and interests of its residents.

We should emphasise that many other professionals are directly or indirectly involved in procurement processes. For example, management personnel, a lawyer, an accountant, a quantity surveyor, an economist, a logistics specialist, technical experts, etc. Therefore, the above-mentioned professionals should have minimal knowledge of public procurement to effectively contribute when needed, in compliance with all the key principles and legal requirements.

Thus, not only public procurement specialists but also a significant part of rural council employees should be familiar with the procurement process. It contributes to the efficient budget use, organisation and effective carrying out procurement processes, effective internal control in the context of development of a specific rural area.

We are convinced that the understanding of the connection between such concepts as a qualified procurement specialist, organisation and control of procurement process and territorial community development is one of the key steps towards the development of rural areas.

## Conclusions

1. The functional responsibilities of rural councils are aimed at meeting the social and economic needs of the community and developing the rural area in which they operate. The role of public procurement is crucial in

this process, as the provision of goods, works and services is fundamental for meeting the above-mentioned needs and rural area development.

2. The analysis of main indicators regarding the organisation and control of public procurement of the surveyed rural councils indicate the need to improve the internal control system to ensure a timely and effective procurement process.

3. Based on the analytical research and survey results, the specific features of internal control in rural councils have been identified. They have become the foundation to the formation of key directions of preliminary, ongoing and subsequent internal control in procurement. The implementation of these will enhance the procurement process and increase its efficiency.

4. The use of analytical tools will increase the effectiveness of control and efficiency of public procurement, namely: optimize the procurement planning and pricing process; ensure cost savings; facilitate the selection of bona fide suppliers; guarantee timely completion of procurement and execution of contracts and help avoid errors and violations.

5. The professionalisation of public procurement has a direct impact on the efficiency of procurement and compliance with the law in the context of the functioning of village councils. The following areas of its improvement are proposed: advanced training of employees, participation in professional groups, acquisition of knowledge in the field of procurement by other specialists of village councils involved in the organisation of this process, and increasing the role of educational institutions.

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