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ВЗАЄМОЗАЛЕЖНІСТЬ МІЖ МЕНЕДЖМЕНТОМ ВИРОБНИЦТВА І ЛОГІСТИКОЮ

Стаття присвячена висвітленню основних аспектів взаємодії управління виробництвом та логістики в сучасних умовах. У більшості сучасних компаній відповідальність за підтримання необхідних рівнів запасів матеріальних ресурсів на виробництві перекладається на логістичний персонал, що означає розширення меж логістичної взаємодії з менеджментом виробництва/операціями. З метою ефективного управління постачанням матеріальних ресурсів на практиці встановлено, що технічна та економічна оцінка зовнішніх виробничих послуг та матеріальних ресурсів, що надходять у виробниче споживання, оцінка існуючих та потенційних постачальників, включаючи оцінку системи, є необхідною складовою стратегії закупівель, а також оцінки стратегії закупівель.

Керівництво виробництвом має забезпечити за допомогою методів і прийомів організації дотримання деяких основних принципів організації, таких як: принцип пропорційності, принцип ритмічності, принцип паралельності, принцип прямолінійності та принцип безперервності.

Результат взаємодії логістики з управлінням виробництвом проявляється у порівнянні традиційного та логістичного підходу до процесу організації виробництва. Взаємодія управління виробництвом та логістики визначається також тривалістю основного виробничого циклу. Скорочення часу виробництва та технологічного циклу є одним з основних логістичних завдань для тих компаній, які застосовують поняття «Вчасно» або «Ощадливе виробництво».

У той же час основним елементом взаємодії управління виробництвом та логістики є функція планування, яка набула в результаті цієї взаємодії інтегрованих характеристик.

Ключові слова: управління виробництвом, логістика, управління логістикою, транспортні операції, постачання, запаси, концепція «Вчасно», «Ощадливе виробництво».

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BUDGET DECENTRALIZATION: SOCIO-ECONOMIC SIGNIFICANCE AND ITS IMPACT ON LOCAL BUDGETS

The article explains the concept and the essence of budget decentralization, summarizes some changes in the budget legislation of Ukraine and the peculiarities of the introduction of budget decentralization at the present stage, the essence and the significance of the reform for Ukraine as a state with pro-European views. Positive and negative tendencies of budgetary and financial decentralization are characterized, the basic problems of the formation and the effective use of budgetary funds at the level of the regions, the sources of the incomes and the orientation of the expenses of the local budgets are investigated. The role of local taxes and fees in the filling of the local budgets, the dynamics of their growth compared to the previous years is analyzed. The main problematic issues that create risks for the systematic completion of the reform, including the reform of the administrative-territorial system, are identified,

because despite of the positive dynamics and noticeable results of the reform in the direction of the unification of the territorial communities, a number of negative factors are presented.

Key words: budget decentralization, local budgets, interbudgetary relations, budget regulation.

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Problem statement. The concept of the reforming of the local self-government and territorial organization of power has firmly established a vector for decentralization processes in Ukraine. Since the main tool for the socio-economic policy that is the budget, the fiscal policy must promote the sustainable and effective economic growth. Therefore, the issue of budget decentralization is relevant, because it is one of the key conditions for the effective operation of local authorities. The problem of the redistribution of the powers and financial resources between the central and local authorities and self-government is acute and relevant, because in modern realities the socio-economic policy of the state should be aimed at building the best fiscal relations to ensure the budget mechanism in the country.

Analysis of recent researches and publications. The process of decentralization and the issue of redistribution of powers and financial resources at the present stage are the focus of many scholars. In particular, in their researches, T.V. Salo, S.M. Frolov study the level and features of decentralization of the financial system; determining the role of local budgets and their interaction with the state budget, the effectiveness of the reform of the budget system are devoted the researches of I.O. Lyutyi and V.M. Oparin. There is a need to analyze and study the impact of decentralization on the formation of the budgets of the united territorial communities, as well as the use of the budget funds at the regional level. This problem remains unresolved and therefore it requires the further research.

The purpose of the study is the impact of decentralization on the formation of the fiscal policy of the united territorial communities.

Presenting main material. One of the main features of a democratic state is to ensure the growth of the well-being of each individual member of the society, and one of the main prerequisites for its development is to ensure the legal, organizational and financial autonomous system of local self-government (Розпорядження Кабінету Міністрів України Про схвалення Концепції ..., 2014). Ukraine is steadily focusing its efforts on the implementation of the European integration course, on the fulfillment of the international legal obligations, including the matter of the development of the local and regional democracy. That is why the further democratization of the society and the simultaneous decentralization of the power on the basis of the subsidiarity were and remain the priority areas in the development of Ukraine as a European country (Реформа децентралізації, 2020).

Decentralization is considered as a restructuring or a reorganization of the government, resulting in a system of the shared responsibility of the institutions at all levels of the government (central, regional, local) in accordance with the principle of subsidiarity, which increases the quality and efficiency of the governance and people's participation in the economic, social, policy decisions and ensures the transparency and efficiency of the implementation of these decisions (UNDP, 2014).

Budget decentralization is the process of transferring the authority (functions, competencies and responsibilities) from the central government to the local one (Навіщо децентралізація?, 2020). One of the significant steps towards budget decentralization was the introduction of the amendments to the Budget and Tax Codes of Ukraine, according to which (Бюджетний Кодекс, 2010; Податковий Кодекс, 2010; Розпорядження Кабінету Міністрів України Про схвалення Концепції ..., 2014; Закон України Про внесення змін до деяких законодавчих актів ..., 2017; Закон України Про місцеве самоврядування..., 1997): the

independence of the local budgets has been expanded due to the possibility of their adoption regardless of the adoption of the state budget; the local budgets have about 50 sources of income in order to increase the solvency of the communities; the balancing system was replaced by the budget equalization system; the distribution of funds from the education and medical subvention for the transfer of transfers to local governments has been assigned to the line ministries; the redistribution of the expenditure powers by the public authorities and the local governments on the principle of the subsidiarity was put into practice; the incentives for the territorial communities to unite and transition to direct inter-budgetary relations with the state budget have been introduced.

The government's goal is to create a system in which the available financial resources must work effectively for Ukrainian citizens. The reform gives the budgets of the United Territorial Communities (UTC) additional powers and appropriate financial resources. In cities of regional significance 60% of personal income tax (PIT), 100% of property tax (real estate, land, transport), 100% of single tax, 100% of excise tax on retail trade (tobacco, alcohol, petroleum products), 100% of the income tax of UTC communal property institutions, 100% of payments for the provision of administrative services, 25% of the environmental tax, other fees and charges, intergovernmental transfers and revenues within the limits of programs and benefits are remained (Указ Президента України Про Стратегію сталого розвитку ..., 2015).

At the same time, UTC budgets, in addition to expenditures for the exercise of self-government powers, finance the expenditures delegated by the state for their implementation, for example, for the maintenance of public institutions: education, culture, health, sports, social protection and social security (Указ Президента України Про Стратегію сталого розвитку ..., 2015). The expenditures of the budgets of ununited communities are limited to finance the costs of exercising self-government powers, as they are deprived the right to perform functions that can be delegated by the state to perform local self-government.

In addition, UTC budgets participate in the horizontal equalization, which is carried out for one tax - PIT. To increase their fiscal capacity, UTC budgets, which have a revenue level below the Ukrainian average of 0.9, are provided with a basic subsidy. A reverse subsidy is transferred from UTC budgets that have a revenue level above 1.1 in Ukraine. The budgets of non-consolidated communities do not participate in the horizontal equalization of tax capacity, and no basic subsidy is provided to them (Аналітична доповідь..., 2018). According to the Budget Code, for UTC budget the following inter-budget transfers as basic subsidy, educational subvention, medical subvention, other subventions and grants are provided. The budgets of ununited communities will not receive intergovernmental transfers from the state budget (Бюджетний Кодекс, 2010).

To exercise their powers, UTC councils have the right to make local internal and external borrowings (including by obtaining loans from international financial organizations) (Закон України Про місцеве самоврядування..., 1997). Local councils of ununited villages cannot make any borrowings. Local councils of cities of district significance may carry out local internal and external borrowings only by obtaining credits (loans) from international financial organizations. Thus, the newly created UTCs provide a change in approaches to funding, which, first of all, will allow local communities to use funds more efficiently. That is, the introduction of a new model of financial support for local budgets is to expand the rights of local authorities, the sources of their formation, giving them full budgetary independence and creating a real basis for the exercise of their powers (Фролов та Воліна, 2009).

Full-fledged development of Ukraine in the conditions of budget decentralization is impossible without the formation of financially provided local self-government bodies. The Law of Ukraine "On Local Self-Government in Ukraine" stipulates that "local budgets must be sufficient for the implementation of local self-government powers granted to them by law and

provide residents of relevant communities with quality public services" (Закон України Про місцеве самоврядування..., 1997).

Over the last five years, there has been a significant increase in total local budget revenues (Figure 1). With the beginning of the realization of the problem, the amount of revenues to local budgets increases every year: in 2014 it amounted to UAH 68.4 billion, and in 2019 it amounted to about UAH 267 billion (Навіщо децентралізація?, 2020).

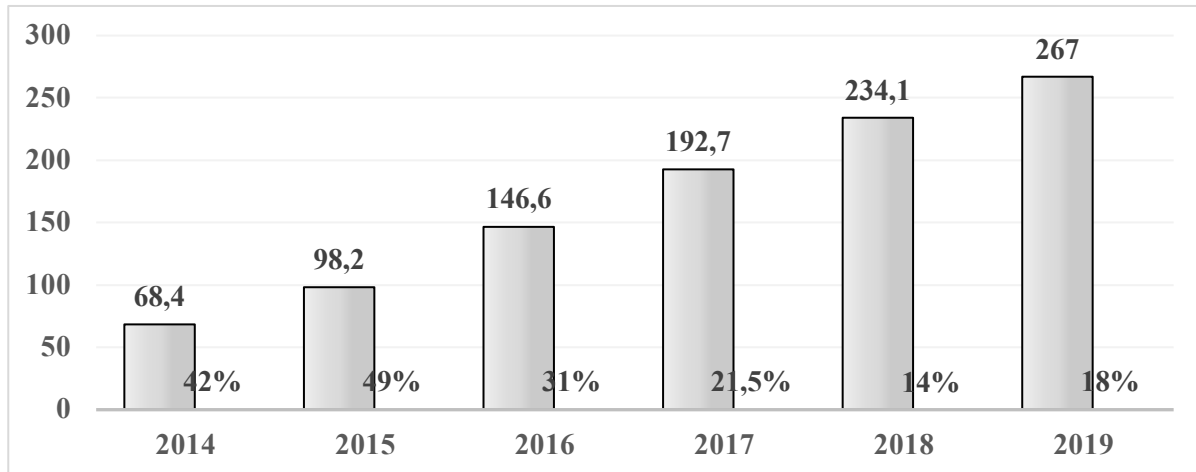


Fig. 1 Own revenues of local budgets, UAH billion

If during 2013–2015 the main part of the revenues of the general fund of local budgets was occupied by transfers, then since 2016 the share of transfers was more than 30%, and the main part began to be own resources (more than 60%), the volume of which has increased almost since the reform 2.5 times (from UAH 68.6 billion in 2014 to UAH 170.7 billion in 2017 and UAH 260 billion in 2019).

The effective levers of the impact of the financial decentralization on local government budgets in Ukraine are the reduction of the share of subsidies in their composition for the study period (from 96.3% in 2014 to 57% in 2019), the number and volume of loans provided by the State Treasury temporary cash gaps (from UAH 28.1 billion in 2014 to UAH 0.1 billion in 2017 and UAH 0.25 billion in 2019), which indicates the strengthening of the solvency of local budgets since the adoption of the reform of Local Government (Навіщо децентралізація?, 2020).

The amount of total budget support to local authorities for the development of territorial communities and the development of their infrastructure in 2019 amounted to UAH 84.1 billion, which is 168 times higher than in 2014 (UAH 0.5 billion). These funds were used to implement a significant number of projects to support local and regional development, as well as socio-economic development projects, which allows, with the support of leading state resources, to implement their own development strategies (Річний звіт..., 2020).

In 2014, Ukraine preferred the model of decentralization "to communities" rather than "to regions", which in turn fulfilled an important task for the national security. The results of the fiscal decentralization demonstrate the following number of positive trends:

1. Ukraine has entered the group of the most financially decentralized European states. Local budgets exceeded 15% of Ukraine's GDP and account for more than 51% of Ukraine's consolidated budget (Аналітична доповідь..., 2018).

2. More than 1,000 united territorial communities (UTCs) have already been established, primarily in rural areas, which for the first time in all the years of independence received direct budget funding for their own infrastructure (1.5 billion in 2017, 1.9 billion in 2018, 2.1 billion in 2019) (Аналітична доповідь..., 2018).

3. Tax revenues to local budgets have increased. During January-April 2019, revenues to the general fund of local budgets of Ukraine (excluding intergovernmental transfers) amounted to UAH 84.1 billion and increased compared to the same period in 2018 by 21.5%, which indicates an increase in the interest of local governments in increasing revenues to local budgets, implementing measures to find reserves to fill them and increase the efficiency of the administration of taxes. The largest share in local budget revenues is occupied by revenues from personal income tax - UAH 49.4 billion, or 58.7% of total local budget.

4. The role of local taxes and fees in filling local budgets has increased. A significant tax source for filling local budgets is the fee for land (12.1%). The increase in land fee revenues was due to: expansion of areas for which a monetary valuation of land was conducted; conducting an inventory of land plots provided for use, lease; indexation of normative monetary valuation of land; revision of concluded land lease agreements and the amount of rent (Аналітична доповідь..., 2018).

5. The financial capabilities of local budgets have increased. The state strategy of regional development for the period up to 2020, adopted in 2014, fixed the key state priorities in regional development, in particular - the formation of a single Ukrainian space and increase the competitiveness of the regions. The adoption of the Law "On the Principles of State Regional Policy" and the Article 24-1 of the Budget Code of Ukraine created a European system of strategic planning of regional development and conditions for its stable and transparent financing (Бюджетний Кодекс, 2010; Постанова Кабінету Міністрів України Про затвердження Державної стратегії ..., 2014).

6. Introduction of new types of intergovernmental transfers. In 2019, transfers in the amount of UAH 261.4 billion were transferred from the State Budget of Ukraine to ensure expenditures allocated to local budgets. Such transfers include a basic subsidy (UAH 10.4 billion), a social protection subvention (UAH 79.3 billion), an education subvention (UAH 70.4 billion), and a medical subvention (UAH 56.1 billion) (Річний звіт..., 2020).

7. Annual increase of investment resources of local budgets. In 2019, the volume of capital expenditures amounted to UAH 99.8 billion, which is 9.5% more than in the 2018. The share of capital expenditures of local budgets in the total (general and special fund together) increased against 2018 by 1.6 % and is 17.6% (in 2016-2017 the share of capital expenditures was 15.0 %, in 2015 year - 11.5 %, and in 2013 - 2014 - only 6.5 and 6.2 %, respectively) (Річний звіт..., 2020).

Despite of the positive dynamics and noticeable results of the reform in the direction of the unification of territorial communities, there is a number of problematic issues that create risks for the systematic completion of changes: the need to create a constitutional basis for reforming the territorial organization of government and local self-government; the need for legislative regulation of the new system of administrative-territorial organization; the "delaying" of the process of voluntary association of territorial communities and the need to set deadlines for the implementation of these actions; incompleteness of the development of perspective plans of the formation of territories of communities of regions; creation of a significant part of UTCs without taking into account the requirements of the methodology regarding their capacity, which leads to the emergence of a small number of UTCs with low resource potential; lack of proper support for the establishment and functioning of OTGs by district administrations, local councils and local elites; unresolved problems of practical application of the provisions of the legislation on voluntary accession of territorial communities.

The disadvantages of the mechanism and procedure for voluntary accession to the territorial communities of cities of regional importance are: contradictions in the provisions of the Law of Ukraine "On Voluntary Association of Territorial Communities" regarding the initiation of voluntary accession; impossibility of holding additional elections of deputies upon

joining the rural, settlement territorial community to the city UTC; the need to streamline the regional governance and a clear division of powers between district executive bodies and UTC local governments. As the number of UTCs increases, so does the number of districts, whose territory is fully or predominantly covered by formed communities; lack of proper staffing of local self-government bodies of UTC, insufficient qualification of local self-government employees to perform new functions; the need to regulate the mechanism of distribution of common property of territorial communities of the district between several UTCs, which fully cover its territory, as some objects of common property serve the territorial communities of the whole district; imperfection of the legal regulation of the institution of the headman of the village, settlement, in particular the mechanism of assigning the duties of the headman until his election in the first elections; the need to introduce the mechanisms to control the legality of the decisions of the local governments and the quality of the administrative and social services provided to the population by the state executive bodies and the public (Про схвалення Концепції реформування..., 2014; Про внесення змін законодавчих..., 2017; Розпорядження Кабінету Міністрів України Про схвалення Концепції реформування..., 2014; Про внесення змін до деяких законів..., 2017; UNDP, 2014).

The Conclusions and prospects for further researches in this area. The study found that in order for a community to be able to perform its tasks, it must have the appropriate amount of financial resources needed to cover its own costs. The principle of the financial independence is key in the formation of the budgets of the local governments.

The success of further decentralization depends on the solution of certain tasks, the most important of which are: 1) the presence of the political will of the executive and legislative branches of the government to implement the real measures in decentralization; 2) the completion of the formation of the regulatory framework for decentralization in accordance with the international standards; the improvement of the normative-legal regulation of the system of inter-budgetary transfers; 3) the legislative consolidation of endowment of the local authorities with powers on the principle of subsidiarity, which will allow them to respond to changes in public demand for local public goods and services; 4) the division of powers between the central and local authorities, which eliminates their duplication, taking into account that the granting of rights without responsibility creates conditions for the development of the corruption and misuse of budget funds; 5) the creation of a clear model of budgetary relations and the administrative-territorial structure by carrying out the administrative-territorial reform; 6) the ensuring of transparency of decisions and activities of the local authorities and its accountability to the population; 7) the increasing of the quality and efficiency of the social policy - the creation of the Unified Centers of the Social Services, the setting of standards for the financing of the social services in accordance with the existing standards, the confirmation of a single list of the basic social services which are free of charge for the vulnerable persons, etc; 8) the objective and impartial monitoring and control over the course of decentralization, which should be carried out by the politically impartial institutions; 9) the distribution of the responsibilities between the officials directly involved in decentralization, the determination of the procedure of the prosecuting for the improper performance of the duties during this process; 10) the involvement of the foreign specialists and independent experts, in order to provide the advisory assistance and control in the matters of decentralization in order to implement the effective foreign experience while adapting to the specifics of the Ukrainian state.

The process of giving greater financial independence to local communities should be carried out gradually and comprehensively, accompanied by the further democratization of the administrative apparatus, administrative reforms and using the experience of the leading European countries. It is worth remembering that decentralization of the government is, first of all, the creation of a system of joint responsibility of the authorities at all levels.

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БЮДЖЕТНА ДЕЦЕНТРАЛІЗАЦІЯ: СОЦІАЛЬНО-ЕКОНОМІЧНЕ ЗНАЧЕННЯ ТА ВПЛИВ НА МІСЦЕВІ БЮДЖЕТИ

В статті досліджуються питання бюджетної децентралізації та особливості політики її проведення в Україні. Роз'яснено поняття та суть бюджетної децентралізації, як процесу реструктуризації або реорганізації влади, в результаті якої виникає система спільної відповідальності установ на всіх рівнях управління відповідно до принципу субсидіарності, що збільшує якість і ефективність системи управління та можливість участі народу в прийнятті економічних, соціальних, політичних рішень, забезпечує прозорість та оперативність втілення даних рішень у життя. Узагальнено деякі зміни в бюджетному законодавстві України, такі як: розширення самостійності місцевих бюджетів; закріплення за місцевими бюджетами більшої кількості джерел доходів; заміна системи балансування системою бюджетного вирівнювання; закріплення за галузевими міністерствами розподілу коштів освітньої та медичної субвенції; здійснення перерозподілу видаткових повноважень органами державної влади та місцевого самоврядування; запровадження стимулювання територіальних громад до об'єднання.

Зазначено особливості запровадження бюджетної децентралізації на сучасному етапі та значення реформи для України як держави, яка має проєвропейські погляди. Охарактеризовані позитивні та негативні тенденції бюджетно-фінансової децентралізації, досліджено основні проблеми формування та ефективного використання бюджетних коштів на рівні регіонів, джерела доходів та спрямованість видатків місцевих бюджетів.

Проаналізовано роль місцевих податків та зборів у наповненні місцевих бюджетів, динаміку їх зростання. Окреслено ключові державні пріоритети у регіональному розвитку відповідно до ухваленої в 2014 році Державної стратегії регіонального розвитку на період до 2020 року. Зазначено основні проблемні питання, що формують ризики для системного завершення запровадження реформи децентралізації, включно й реформи адміністративно-територіального устрою,

оскільки попри позитивну динаміку та помітні результати реформування за напрямом об'єднання територіальних громад існує низка негативних факторів.

Ключові слова: бюджетна децентралізація, місцеві бюджети, міжбюджетні відносини, бюджетне регулювання.

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TRANSFORMATIONAL RECONSTRUCTIONS OF THE SYSTEM OF THE ECONOMIC SECURITY OF UKRAINE

The scientific article states that the implementation of measures to ensure economic security, as a key element in the structure of national security, is a fundamental factor in the existence of Ukrainian statehood, which in turn requires the creation and operation of the relevant system. The current state of the system of economic security of the state does not allow to effectively counteract the existing and potential threats, and to create conditions for the stable functioning of the domestic economy. A necessary step for this is the involvement of representatives of international non-governmental organizations and domestic scientific institutions specializing in the study of problems in the economic sphere. Proposed to conduct a systematic audit of the effectiveness of the economic security entities, in order to determine the need for their further reorganization.

Key words: economic system, economic security, threats of economic security, economic indicators.

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Problem statement. Today, Ukraine is a direct participant in the events that change not only Europe but the whole world. Unfortunately, our country has found itself at the epicenter of the geopolitical transformations, which have resulted in its violation of its territorial integrity and inviolability by the Russian Federation, and have provoked a number of economic challenges. Under such conditions, the issue of studying the institutional and legal aspects of the transformation of the national system of economic security and all its elements becomes especially important.

The analysis of the recent researches and publications. Such scientists, as: Tymoshenko O., Vlasyuk O., Sak T., Sukhorukov A., Malishko V., Chubukova O. and others, devoted their research to the study of the processes of formation of the system of economic security of the state and the development of its areas. At the same time, most scholars do not pay enough attention to the need for the institutional and legal transformational constructions in the system of the economic security of our state.

The purpose of the article. The purpose of the article is to outline the shortcomings of the domestic system of counteracting threats to the economic security of Ukraine and to determine the institutional and legal framework for its transformation in accordance with the modern realities.

The presenting of main material. An important role in the national security system of any country is given to economic security as the basis of the well-being of the nation. The national legislation declares that the state policy in the spheres of national security and defense is aimed at the ensuring military, foreign policy, state, economic, informational, environmental, and cyber security of Ukraine (Закон України Про національну безпеку України..., 2018).