

ЕКОНОМІКА

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Volodymyr Dzhumelya *

ORGANIZATIONAL AND FUNCTIONAL MECHANISM OF THE STATE POLICY OF
COUNTERACTION TO THE SHADOW ECONOMY IN UKRAINE

The article is devoted to the peculiarities of the functioning of the organizational and functional mechanism of the state policy of counteraction to the shadow economy in Ukraine. The structure of the main components of the organizational and functional mechanism of the state policy of counteraction to the shadow economy, which has the appropriate hierarchical levels (strategic, strategic and operational, operative), has been determined. It is proposed to consider the organizational and functional mechanism of the state policy of counteraction to the shadow economy as a system of normative-legal and organizational means and functions, which consists in the synthesis of mutually coordinated actions of various subjects as separate organizational systems, aimed at counteracting the shadow economy. It is noted that the study of the effectiveness of the organizational and functional mechanism of the state policy of counteracting the shadow economy should be based on the recognition of the priority of establishing the system links between the entities that directly ensure its implementation.

Keywords: state policy, mechanisms, shadow economy, organizational-functional mechanism, counteraction, normative-legal support.

Джумеля В. В. Організаційно-функціональний механізм державної політики протидії тіньовій економіці в Україні.

Стаття присвячена особливостям функціонування організаційно-функціонального механізму державної політики протидії тіньовій економіці в Україні. Визначена структура основних складових організаційно-функціонального механізму державної політики протидії тіньовій економіці, яка має відповідні ієрархічні рівні (стратегічний, стратегічно-оперативний, оперативний). Запропоновано розглядати організаційно-функціональний механізм державної політики протидії тіньовій економіці як систему нормативно-правових та організаційних засобів і функцій, що полягає в синтезі взаємоузгоджених дій різних суб'єктів як окремих організаційних систем, спрямована на протидію тіньовій економіці. Зазначено, що дослідження результативності організаційно-функціонального механізму державної політики протидії тіньовій економіці має ґрунтуватися на визнанні пріоритету встановлення системних зв'язків між тими суб'єктами, які безпосередньо забезпечують його реалізацію.

Ключові слова: державна політика, механізми, тіньова економіка, організаційно-функціональний механізм, протидія, нормативно-правове забезпечення.

Джумеля В. В. Организационно-функциональный механизм государственной политики противодействия теневой экономике в Украине.

Статья посвящена особенностям функционирования организационно-функционального механизма государственной политики противодействия теневой экономике в Украине. Определена структура основных составляющих организационно-функционального механизма государственной политики противодействия теневой экономике, которая имеет соответствующие иерархические уровни (стратегический, стратегически оперативный, оперативный). Предложено рассматривать организационно-функциональный механизм государственной политики противодействия теневой экономике как систему нормативно-правовых и организационных средств и функций, которая заключается в синтезе взаимосогласованных действий различных субъектов как отдельных организационных систем, направленная на противодействие теневой экономике. Отмечено, что исследование результативности организационно-функционального механизма государственной политики противодействия теневой экономике должно основываться на признании приоритета

установлення системних зв'язей между теми суб'єктами, которые непосредственно обеспечивают его реализацию.

Ключевые слова: государственная политика, механизмы, теневая экономика, организационно-функциональный механизм, противодействие, нормативно-правовое обеспечение.

Formulation of the problem. At the present stage of development of the domestic state administration, significant changes are made in the organizational and functional provision of the state policy of counteraction to the shadow economy. After all, this depends on the effectiveness of each subject's activity and the ability to achieve the goals set before him. The implementation of the current state policy of counteracting the shadow economy in Ukraine also includes such a direction of activity as reducing the number of regulatory and control bodies through their merger or liquidation, ensuring elimination of duplication of functions between the state supervision and control bodies. The Strategy for Sustainable Development of Ukraine – 2020 is also focused on the reform of certain areas of activity of the governing bodies to counter the shadow economy.

Analysis of recent research. In this regard, the study of global problems of the existence of the shadow economy sector as a destabilizing factor in the economic system of the state is of particular importance. Such issues were dealt with by well-known foreign and domestic theorists, primarily: A. Portes, B. Svenson, G. Grosman, D. Ubar, D. Kaufman, E. Feig, E. de Soto, L. Kosals, L. Hofmann, M. Romer, O. Turchinov, P. Vilis, S. Sassen-Kub, T. Korjagina, Y. Latov, E. Sutlerland and others. The theoretical and methodological aspects of the development of the strategic guidelines of the state policy of counteracting the shadow economy are contained in the works of domestic scientists, in particular such as O. Baranovsky, V. Bodrov, S. Butkevich, Z. Varnalii, L. Voronov, N. Goncharuk, I. Gryshova, S. Gurzhii, O. Dyachenko, I. Kolomiiets, O. Naumov, V. Nekrasov, V. Rebkalo, G. Riabtsev, S. Solodnikov, S. Stoyanova-Koval, S. Synyansky, H. Shaulska, T. Shestakovska and others. At the same time, the generalization of the achievements of modern managerial thought shows that there are a number of problems that have not received proper coverage and resolution. This slows down the balanced reproduction and effectiveness of the mechanisms of implementation of the state policy of counteraction to the shadow economy in Ukraine.

Setting objectives. The purpose of the article is to substantiate the practical principles of the functioning of the organizational and functional mechanism of the state policy of counteracting the shadow economy in Ukraine.

Presenting main material. Ukraine's development in the context of the implementation of European standards of living, social security, economic security, and attractive investment conditions requires systemic reforms, which include improving the institutional capacity of the organizational and functional mechanism of the state policy of countering the shadow economy in the direction of increasing its efficiency. In this regard, the issues of solving problems of improving the organizational and functional provision of the activity of controlling authorities of Ukraine, separation of control and law enforcement functions in their activities, optimization of measures of administrative influence, etc., are of particular urgency. It is worth noting that in today's realities, the question of the formation of an effective mechanism of functioning of the subjects to counter the shadow economy in the context of the limited possibilities of funding radical organizational and structural changes and the lack of definition of a concrete strategy to ensure a comprehensive counteraction to the shadow economy as a component of the state policy is acute [1–2].

The main subject of ensuring the counteraction to the shadow economy is the state, which carries out its functions in this sphere through the organs of the legislative, executive and judicial branches of power. The state is the spokesman of the national socio-economic interests and the guarantor of their protection, it provides transparency in the adoption and implementation of decisions on the implementation of policies, the budget process, the management of financial flows and resources, reform of the tax system, and the formation of the private sector. In considering the main components of the organizational and functional mechanism of the state policy of counteracting the shadow economy, we suggest them to be systematized at the following hierarchical levels: 1) strategic (the Verkhovna Rada of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine); 2) operational and strategic (ministries and departments); 3) operational (state administrations) (Fig. 1).

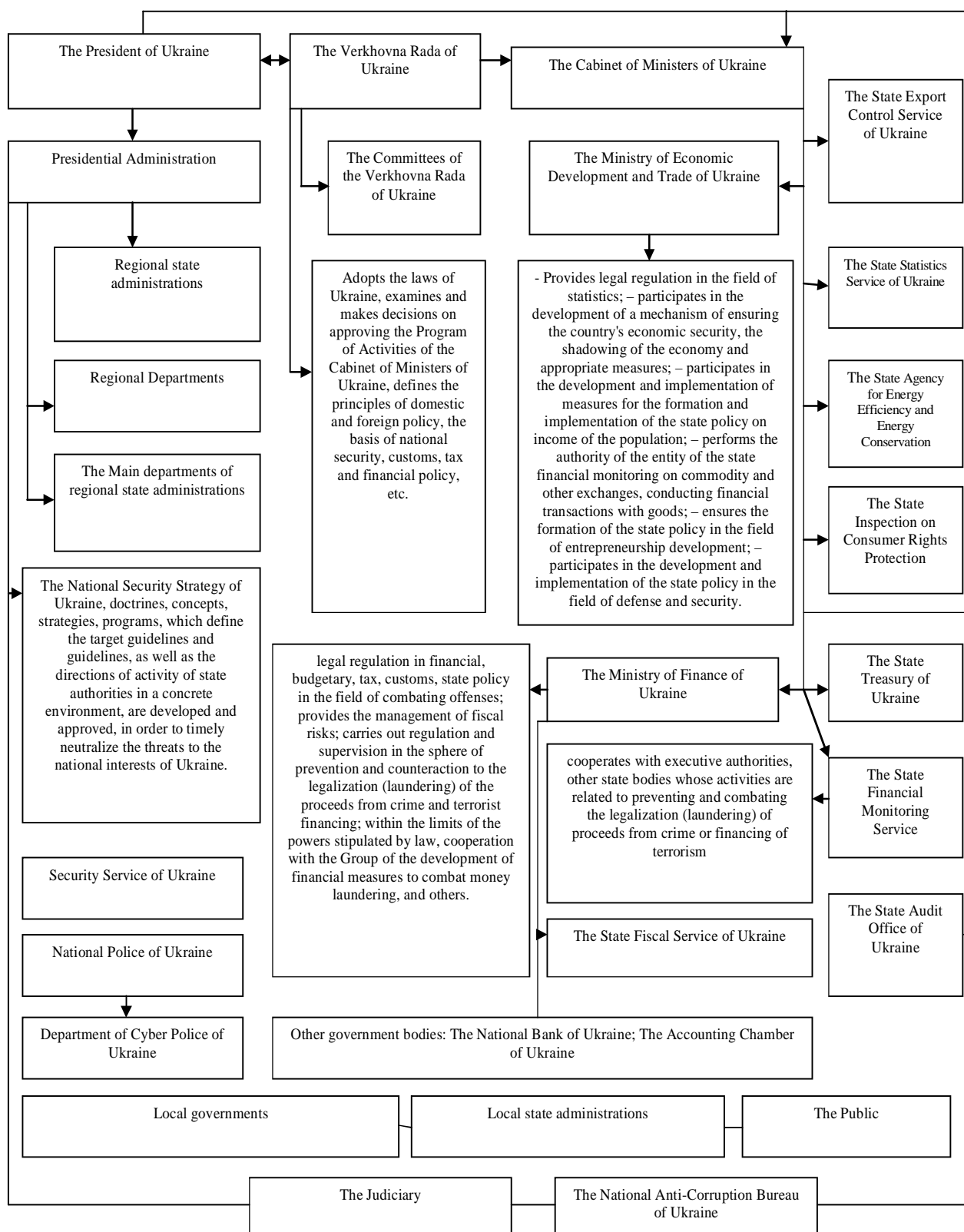


Fig. 1. The structure of the organizational and functional mechanism of the state policy of counteraction to the shadow economy in Ukraine

** Source: developed by the author*

Those subjects that form the state policy of counteracting the shadow economy belong to the first level. Thus, in accordance with Article 106 (1) of the Constitution of Ukraine, the President of Ukraine ensures national security by exercising the leadership in this area and heads the National Security and the Defense Council of Ukraine, whose decisions are approved by the relevant decrees of the President [3].

Part 2 of Art. 2 of the Law of Ukraine «On the Fundamentals of National Security of Ukraine» on the National Security Strategy of Ukraine, doctrines, concepts, strategies, programs, which determine the target guidelines and leading principles are drafted and approved by the President of Ukraine of activity of the state authorities in a specific situation with a view to timely detection, the prevention and neutralization of real and potential threats to the national interests of Ukraine. In accordance with the above-mentioned provisions, the President of Ukraine is recognized by Article 4 of the Law as the subject of ensuring national security [4], in particular, the subject of counteraction to the shadow economy. Despite the recognition of the shadow economy as a threat to the national security, today there are no legal acts that would form the principles of counteracting such a threat.

The Verkhovna Rada of Ukraine plays an important role in ensuring the counteraction to the shadow economy, as it is conditioned by a specific place in the system of state authorities and the nature of competence to ensure the legislative framework in all the spheres, in particular, to counteract the shadow economy. The Verkhovna Rada of Ukraine adopts the laws of Ukraine, examines and makes decisions on approving the Program of Activities of the Cabinet of Ministers of Ukraine, defines the principles of domestic and foreign policy, the basis of national security, customs, tax and financial policy, etc. The activities of the Verkhovna Rada of Ukraine are not limited to legislative work, since in the process of exercising its powers, it uses a number of instruments, such as normative acts of a subordinate nature and administrative acts (decisions on specific issues). In its turn, the execution of functions in the field of counteracting the shadow economy by the committees of the Verkhovna Rada of Ukraine is regulated by the Law of Ukraine «On the Committees of the Verkhovna Rada of Ukraine» [5]. In addition, in accordance with Article 24 of the Law of Ukraine «On the Committees of the Verkhovna Rada of Ukraine», the recommendations of the committees which they give during exercising control functions are mandatory for consideration by local self-government bodies, their officials, communities of citizens, enterprises, institutions and organizations that, in accordance with the Law of Ukraine «On the Fundamentals of National Security of Ukraine», are recognized as the subjects of ensuring the national security, and hence countering the shadow economy [6]. It follows from the above that the committees of the Verkhovna Rada of Ukraine exercise administrative influence not only within the Verkhovna Rada of Ukraine (i.e internal administration), but also on the other subjects, including private persons (external management actions that can be the subject to appeal in the order of administrative legal proceedings) [7].

The role of the Cabinet of Ministers of Ukraine in the organizational-functional mechanism of counteracting the shadow economy is difficult to overestimate, since it is the supreme body in the system of executive bodies and, according to Art. 2 of the Law of Ukraine «On the Cabinet of Ministers of Ukraine», fulfills the tasks of ensuring the economic independence of Ukraine, takes measures to ensure the rights and freedoms of man and citizen, ensures conducting of the budget, financial, pricing, investment, including depreciation, tax, structural and sectoral policies; the policies in the areas of labor and employment. It develops and executes the nationwide economic development programs, develops, approves and executes other state targeted programs. Its tasks also include ensuring equal conditions for the development of all forms of ownership, the management of the state property; it individually implements measures to ensure the national security of Ukraine, the fight against crime. It is engaged in the direction and coordination of the work of ministries and other executive bodies, in particular, by monitoring their activities [8].

Taking into account that the Cabinet of Ministers of Ukraine exercises the executive power directly through ministries, other central executive authorities, local state administrations, it becomes necessary to focus on them as separate subjects of the mechanism of the state policy of counteracting the shadow economy. First of all, it should be noted the complexity of the study of certain elements of the status of central executive authorities as subjects of the mechanism of

the state policy to counter the shadow economy, since, in accordance with paragraph 2 of Art. 1 of the Law of Ukraine «On the Central Executive Bodies», the ministries ensure the formation and implementation of the state policy in one or more spheres, and other central executive bodies perform certain functions for the implementation of the state policy [9]. At the same time, taking into account the provisions of the National Security Strategies, the Law of Ukraine «On Fundamentals of National Security of Ukraine», other normative-legal acts, the problem of the implementation of structural and functional characteristics is due to the fact that the subjects of the provision of counteraction to the shadow economy are recognized by the subjects of regulation and the subjects, which regulate the economy.

The Ministry of Economic Development and Trade of Ukraine occupies a central place in ensuring the counteraction to the shadow economy, which, according to Art. 1, is a member of the system of the executive bodies and is the main body in the system of the central executive authorities on the formation and implementation of the state policy of economic and social development, pricing, investment, foreign economic policy, the state policy in the spheres of trade, intellectual property, the state regional policy, the state policy on business development, technical regulation and the protection of consumer rights, as well as interagency coordination on economic cooperation issues of Ukraine with the European Union [10].

The next subject of the mechanism of the state policy of counteraction to the shadow economy is the Ministry of Finance of Ukraine, which, in accordance with the Regulation, has the appropriate functions. The Ministry of Finance of Ukraine directs and coordinates the activities of the central executive authorities, which carry out special tasks for ensuring counteraction to the shadow economy.

The next central executive body, which is the subject of the mechanism of the state policy of counteracting the shadow economy, is the State Financial Monitoring Service, which counteracts laundering of proceeds from crime, to the financing of terrorism [11], and today it is an active subject applying in its activity progressive means and measures, defined in the international legal acts, the provisions of which are recognized. The State Audit Office of Ukraine is the central executive body whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine which ensures the formation and implementation of the state policy in the field of the state financial control.

The State Fiscal Service of Ukraine, which, since July 22, 2015, is subordinated to the Ministry of Finance of Ukraine in accordance with the Resolution of the Cabinet of Ministers of Ukraine «On the Amendments to certain Decrees of the Cabinet of Ministers of Ukraine» dated July 22, 2015, No. 548, takes a separate place among the subjects of the provision of counteraction to the shadow economy. The State Fiscal Service of Ukraine in the normative legal acts, which have become invalid today, is called the central body of special competence for ensuring counteraction to the shadow economy [12]. As a subject of the mechanism of the state policy of counteracting the shadow economy, the State Fiscal Service of Ukraine is important from the point of view of its possible characterization as a holistic subsystem element.

Article 4 of the Law of Ukraine «On the Fundamentals of the National Security of Ukraine» defines the Security Service of Ukraine as the subject of ensuring the national security. This norm corresponds to Article 2 of the Law of Ukraine «On the Security Service of Ukraine», which states that the tasks of the Security Service of Ukraine include prevention, detection, termination and disclosure of crimes against peace and security of the mankind, terrorism, corruption and organized criminal activity in the field of management and economics and other unlawful actions that directly threaten the vital interests of Ukraine. A logical extension of the legal provision of the above-mentioned line was the National Security Strategy of Ukraine, which states that counteracting the «shadowing» of the national economy is carried out using the institutional capacities of the financial, tax, customs and law enforcement agencies, the detection of the assets of organized criminal groups and their seizure [13].

Considering the organizational and functional mechanism of the state policy of counteracting the shadow economy, it is impossible to ignore the activities of the National Police of Ukraine. One of the most important aspects that in a complex determines the activities of the National Police

to ensure the country's internal security is the direction of its activities to ensure the economic security of economic entities. The peculiarity of the activities of the National Police of Ukraine is the mechanism of management activity, which is divided into organizational, institutional, regulatory and legal mechanism and the mechanism of international cooperation. With the help of these governance mechanisms, the National Police have an impact on ensuring the economic security of the economic entities and ensuring the internal security of the state and society, and as a consequence, aims at providing a counter to the shadow economy [14–15].

It is worth paying attention to the fact that the task of creating a system of cybersecurity, which to a certain extent includes the actual counteraction to the threat to the shadow economy, is set out in the Concept of Development of the Security and Defense Sector of Ukraine, confirmed by the corresponding Decree of the President of Ukraine in 2016. Therefore, it is too early to assert the high efficiency and coordination of such structural units (the National Police and the Security Service of Ukraine). However, the role of these units is difficult to overestimate, as there is a sharp increase in the number of offenses (in particular, in the field of economics) in cyberspace.

The subjects of the mechanism of the state policy of counteraction to the shadow economy, in addition to executive bodies, include other state bodies. They enter into administrative-legal relations regarding the fulfillment of their responsibilities and the exercise of their rights in the field of public administration. These bodies include the National Bank of Ukraine, the Accounting Chamber of Ukraine, and others like that. The administrative and legal status of other (except executive bodies) state bodies should be characterized, referring to two groups of entities represented: 1) by the apparatus of certain state bodies; 2) directly by the state authorities, without distinction of the legal personality of the body itself and its apparatus.

Local governments themselves determine the directions of use and spending of their budgets, as well as the increase, within their available funds, the norms of expenditures for the maintenance of internal affairs bodies, which are an integral part of the state system of ensuring the national security. The revenues extracted while executing the budgets of the local self-government, as well as the amount of excess revenues over the expenditures arising from overfulfillment of income or expenditure savings, remain at the disposal of the local governments, are not subject to seizure and are used at their discretion. Thus, local self-government bodies can direct these funds to strengthen measures and intensify the system of ensuring the national security, in particular, they are recognized as the direct subject of ensuring the counteraction to the shadow economy.

Local state administrations, exercising their own powers and delegated by the relevant council, are the subjects of the mechanism of the state policy of counteracting the shadow economy, since within the framework of tasks the set the following factors are ensured: law and order, observance of the rights and freedoms of citizens; the implementation of the state and regional programs of socio-economic and other development; preparation and execution of corresponding budgets; a report on the implementation of relevant budgets and programs; interaction with local governments [16].

Particular attention should be paid to such a subject of the mechanism of the state policy of counteraction to the shadow economy, as the courts, which, according to Art. 9 of the Law of Ukraine «On the Fundamentals of the National Security of Ukraine», carry out legal proceedings in cases of crimes that harm the national security of Ukraine [17]. As a result, they administer justice in the sphere of ensuring the national security of Ukraine: execute justice in cases of crimes that encroach upon the security of a person, society and the state, provide judicial protection to the citizens whose rights have been violated as a result of the national security activities.

Moreover, the main functions of the courts in the area of counteraction to the shadow economy are judicial control and justice, and additional ones – a statement with the legislative initiative and the generalization of judicial practice. It is worth pointing out that the reform of the judiciary, the judicial system and related institutions has been given a prominent place in improving the efficiency of the organizational and functional mechanism of counteracting the shadow economy. It is too early to talk about the concrete results of such reforms, but it is possible to mention with certainty the problems that have not yet been resolved, in particular, one of the main problems is the legal and organizational principles of the formation and functioning of

the Specialized Anti-Corruption Court, whose jurisdiction, in accordance with the requirements of the Organization of Economic Cooperation and development, will be limited to the cases of corruption offenses. The formation of a specialized anti-corruption court, which is intended to mark the completion of the formation of a system of bodies authorized to combat corruption, is by no means recognized by all scholars as justified, well-balanced and a panacea for preventing corruption. One can clearly say that this issue is directly related to ensuring the counteraction to the shadow economy in Ukraine, and accordingly, it is necessary to clearly identify the place of the Specialized Anti-Corruption Court in the system of subjects of the mechanism of the state policy of counteracting the shadow economy.

The National Anti-Corruption Bureau of Ukraine recognizes the continuation of the direction we are investigating with regard to the mechanism of the state policy of counteracting the shadow economy. In accordance with the Law of Ukraine «On the National Anti-Corruption Bureau of Ukraine», this body is a state law enforcement agency, which is responsible for preventing corruption offenses, detecting, terminating, investigating and disclosing corruption offenses accrued to its jurisdiction, as well as preventing the commission of new ones threatening the national security [18].

Thus, in the area of protection of public order, it is determined to assist the National Police, inform and promote it, and in the area of the protection of the state border – along side with the provision of assistance and promotion, the direct involvement in activities, is determined, in particular the State Border Guard Service of Ukraine, in identifying the conditions and reasons, which may lead to criminal activity, and taking measures to eliminate them. Consequently, the citizens' participation in counteracting offenses (crimes and administrative offenses) is carried out in the form of «promotion» and «direct participation with the executive body» (the State Border Guard Service). The latter form can be defined as a function of public formation against the shadow economy, since the movement of goods across the state border, in violation of the requirements of the normative legal acts, leads to the shadowing of the economic relations. The involvement of citizens in counteraction is also regulated by Article 13 of the Law of Ukraine «On the Organizational and Legal Foundations of the Fight against Crime», which establishes the possibility of using secret employees, and article 14 – the use of participants of organized criminal groups in the form of assistance to expose organized criminal groups and compensation for physical harm or legal entities [19–20].

The given form of activity appears in the form of «promotion» to the authorized bodies or officials by the citizens involved in such activities, in accordance with the grounds and conditions established by the Law of Ukraine «On the Operational Investigative Activity» and the Criminal Procedure Code of Ukraine. As an interim conclusion it can be noted that citizens as subjects of counteraction to the shadow economy are characterized as those who, on the basis of the current normative legal acts (listed and others), promote and / or participate directly in separate measures of law enforcement bodies or other bodies of the state power, local self-government, acquiring a special status (rights and obligations) as participants in the implementation of certain state tasks and the implementation of certain functions of the special subjects of such a counteraction.

Thus, the activity of the citizens of Ukraine as the subjects of the organizational functional mechanism of the state policy of counteracting the shadow economy is mediated indirectly by the participation in the management of the state and social affairs, as well as by promoting the functions of public authorities (other entities), whose activities are limited by their competence. To date, the regulation of ensuring the participation of the citizens in counteracting negative phenomena (corruption, crime, other offenses, the shadow economy, etc.) should be considered unsatisfactory, as there is no direct legal possibility to carry out the indicated activity [21].

The study of the effectiveness of the organizational and functional mechanism of the state policy of counteracting the shadow economy should be based on the recognition of the priority of establishing systemic links between those entities that directly counteract the relevant offenses, in particular crimes and other offenses in the field of economics, and those that ensure the development of economic relations, determine the directions and priorities of economic development, formulating economic policy, used in the calculations to determine the state of the economic system of the country. It is the formation of such systemic links to date that makes a problem due to a number of the following circumstances: the lack of a unified vision of the possibility of forming an organiza-

tional and functional mechanism of the state policy of counteracting the shadow economy, taking into account certain strategic directions of influence on the formation of threats in spheres; determining the priority of counteracting individual threats depending on the political and international situation in the country; a generally dominant position as to the appropriateness of reforming the subjects of such a mechanism; the establishment of systemic links between the subjects of providing control and law enforcement functions in the course of realization of the corresponding reforms in counteracting the shadow economy; the perception or identification of the subjects of the mechanism of the state policy of counteracting the shadow economy with the entities that ensure, for example, the formation of the state policy in the field of economy, or with the entities that ensure the implementation of the state policy in the tax and customs sphere, etc.

In an effort to overcome the above-mentioned problems, the construction «The subject of counteraction to the shadow economy» is considered the basis of constructing the theoretical construction of the organizational-functional mechanism of the state policy of counteracting the shadow economy. In a broad approach, while forming the system of subjects of providing a counteraction to the shadow economy, it should include the entities whose purpose is counteraction to crime (in particular, legalization (laundering) of proceeds from crime); prevention of corruption, control of financial and economic spheres, in particular in the tax and customs spheres, the sphere of management, antimonopoly control, etc., legal proceedings in the cases of economic offenses, the formation and implementation of the state policy in the field of economy. The coordination of such entities can be ensured by the National Security and Defense Council of Ukraine.

Exploring the interaction of modern entities of the mechanism of the state policy of counteracting the shadow economy, in order to form the basis of real and systemic influence on the processes of state building, flexible and efficient management by these processes, it is necessary to take into account the constant dynamics of the shadow economy, volatility, instability; close connection with other negative phenomena and, in general, with economic, political, cultural development of the country.

Consequently, taking into account the above-stated provisions, in the broad sense, the organizational-functional mechanism of the state policy of counteracting the shadow economy is a system of normative-legal and organizational means and functions that consists in the synthesis of mutually coordinated actions of various subjects as separate organizational systems aimed at countering the shadow economy. In the narrow sense, it is an organized activity of the subjects of ensuring the counteraction to the shadow economy, which consists in a rational combination of means and measures, within the limits of their functional capabilities, in order to prevent the economic destructive phenomena that arise as a result of the development of the shadow sector.

Conclusions. At the present stage of development of the domestic state administration, significant changes are made in the organizational and functional provision of the state policy of counteraction to the shadow economy. After all, this depends on the effectiveness of each subject's activity and the ability to achieve the goals set before him. The structure of the main components of the organizational and functional mechanism of the state policy of counteraction to the shadow economy, which has the appropriate hierarchical levels: 1) strategic (the Verkhovna Rada of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine); 2) operational and strategic (ministries and departments); 3) operational (state administrations) has been determined. Exploring the interaction of modern subjects in the mechanism of the state policy of counteracting the shadow economy, in order to form the basis of real and systemic influence on the processes of state building, flexible and efficient management by these processes, it is necessary to take into account the constant dynamics of the shadow economy, volatility, instability; close connection with other negative phenomena and, in general, economic, political, cultural development of the country. In the broad sense, the organizational and functional mechanism of the state policy of counteracting the shadow economy is a system of normative-legal and organizational means and functions that consists in the synthesis of mutually coordinated actions of various subjects as separate organizational systems aimed at counteracting the shadow economy. In the narrow sense, it is an organized activity of the subjects of ensuring the counteraction to the shadow economy, which consists in a rational combination of means and measures, within the limits of their functional capabilities, in order to prevent the economic destructive phenomena that arise as a result of the development of the shadow sector.

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** Dzhumelya Volodymyr Volodymyrovych – a competitor of the Ivano-Frankivsk National Technical University of Oil and Gas.*

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Genrikh Kazarian *
Rimma Gryshova *

REGULATORY ENVIRONMENT FOR THE FORMATION OF THE PROVISION SYSTEM OF PERSONS WITH DISABILITIES IN UKRAINE

At present, the provision of persons with disabilities is an important objective of the legal regulation of social relations, which participants are persons with disabilities. At the same time, relations connected to the social and economic provision of these individuals are regulated by the norms of various industries. It has been noted that it is the leading positions of the legislative sphere make it possible to understand at what level and how qualitatively the state, its bodies, and officials perform the functions assigned to them with regard to the provision of persons with disabilities. The present state of the regulatory framework for the social and economic provision of persons with disabilities in Ukraine has been analyzed. All levels of legal regulation have been investigated by conducting a concise analysis of basic normative legal acts regulating relations in the national system of the social and economic provision of persons with disabilities. A proper social and economic provision of persons with disabilities is to provide them with a large number of different rights. In particular, provision with housing, possibility of their movement, treatment, rehabilitation, education, employment, etc. It has been determined that for effective regulation of the social and economic provision of persons with disabilities it is necessary to carry out certain coordination work among all subjects of this system. It has been identified omissions in the legal regulation of the social and economic provision of persons with disabilities in Ukraine, namely, absence of approved state strategic plans and program documents; lack of elaboration, systematization and implementation of the tools of a mechanism of institutional regulation of the social and economic provision of persons with disabilities; gaps in fiscal legislation. The conceptual issues that need to be resolved include the following: harmonization of domestic legislation with international standards; strengthening control of the level and quality of the social and economic provision of persons with disabilities; increasing the effectiveness of coordination activities between the subjects of the system of the socio-economic provision of persons with disabilities; development of effective mechanisms for financing the social and economic provision of persons with disabilities.

Keywords: social and economic provision, persons with disabilities, state regulation, institutional provision, mechanisms.

Казарян Г. Г., Гришова Р. В. Умови формування системи законодавчого забезпечення прав осіб з інвалідністю в Україні.

За умов сьогодення забезпечення прав осіб з інвалідністю є важливою метою нормативно-правового регулювання суспільних відносин, учасниками яких є особи з