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PERFORMANCE CRITERIA OF THE IMPLEMENTATION OF MECHANISMS FOR PUBLIC ADMINISTRATION IN ECONOMIC COOPERATION OF EASTERN PARTNERSHIP COUNTRIES

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ABSTRACT

The article presents the criteria for the effectiveness of the implementation of state management mechanisms in the sphere of economic cooperation of the Eastern Partnership countries. It has been proven that every certain period for the implementation of state administration in the sphere of economic cooperation of the Eastern Partnership countries becomes a rather relevant and necessary mechanism, in accordance with the criteria of effectiveness, namely: relevance - the criterion for assessing the need for mechanisms is the perspective of the implementation of the tasks in the direction of formation and implementation public administration in the sphere of economic cooperation of the Eastern Partnership countries; cost-effectiveness - an indicator of the effectiveness of the mechanisms - when the planned result significantly exceeds the costs for their implementation in the process of public administration in the sphere of economic cooperation of the Eastern Partnership countries; minimization of various types of costs (relevant material, human, monetary and other); effectiveness - the indicator for evaluating the effectiveness of the relevant mechanisms is the determined ratio of the number of used resources (relevant material, evolutionary, human, resource, and others) with the result obtained in the process of formation and implementation of public administration in the sphere of economic cooperation of the Eastern Partnership countries.

Keywords: European Union, European integration, Eastern Partnership, public administration, performance Criteria.

INTRODUCTION

The experience of the results of the implementation of mechanisms for public administration in economic cooperation between Ukraine, Eastern Partnership countries and the EU allows us to highlight the following major problems: the lack of transparency in customs clearance of goods, state debt, different interpretation of the legislation, imperfect legislation and legal proceedings, abuse of officials, administrative pressure on investors, insufficient coordination of actions of public and local authorities, negative image of the state; the lack of consolidated and regular monitoring of problematic situations. Consequently, in the context of the implementation of



mechanisms for public administration in economic cooperation of Eastern Partnership countries, the following risks should be noted: the focus of the Ukrainian economy on the export development model that objectively means an outrunning increase in product sales of national enterprises on foreign markets with little positive impact directly on the economic situation inside the country; deterioration of the export structure as a result of the increase in its raw materials and low-tech component with the low added value due to the easier access of such products to foreign markets; further aggravation of the problem of limited technical, primarily infrastructural (especially transport) capabilities of the national economy to ensure proper export activities; the lack of readiness of state institutions for consistent severe protection of the corresponding interests of national exporters at the international level; the growth of the commodity mass on the national market of poor-quality, dangerous for consumers imported products. Such realities require the development of specific criteria for determining the efficiency of the implementation of mechanisms for public administration in economic cooperation of Eastern Partnership countries.

Analysis of recent research and publications. It is worth mentioning the works by the following scientists who have paid considerable attention to the study of public administration mechanisms, their efficiency, and the competitive ability of the state in general: H. Astapova, B. Bakumenko, D. Beznosenko, V. Bodrov, Y. Kovbasiuk, N. Vasylieva, O. Vasylieva, V. Ivanova, T. Ivanova, O. Komiakova, M. Koretskyi, O. Korotych, R. Larina, Y. Lykhach, V. Malynovskyi, I. Cherleniak, O. Fedorchak, L. Yuzkov. Foreign researchers who have highlighted the development of interstate cooperation include R. Aron, J. Bentham, R. Gilpin, T. Hobbes, E. Kant, M. Kaplan, E. Carr, J. Keynes, R. Keohane, S. Krasner, H. Morgenthau, J. Rosenau, A. Stein, et al.

Research results. In the process of the research, we have found out that in each particular period for the implementation of public administration in economic cooperation of Eastern Partnership countries, there is a quite relevant and necessary mechanism in accordance with the performance criteria, namely: *relevance* – the criterion for assessing the need for mechanisms is the prospective implementation of the set tasks in the establishment and implementation of public administration in economic cooperation of Eastern Partnership countries; *cost-effectiveness* – an indicator of assessment of the efficiency of mechanisms – when the expected result significantly exceeds the costs for their implementation in the process of public administration in economic cooperation of Eastern Partnership countries; minimization of various types of expenses (corresponding material, human, monetary, etc.); *efficiency* – an indicator of assessment of the efficiency of the corresponding mechanisms is a particular correlation of the quantity of used resources (corresponding material, evolution, human, resource, etc.) with the obtained result in the process of establishment and implementation of public administration in economic cooperation of Eastern Partnership countries.

To ensure the efficiency of the implementation of public administration in economic cooperation of Eastern Partnership countries, one should take into account the efficiency indicators of mechanisms as the main tools for its implementation. Considering the promising criteria for assessing the efficiency of mechanisms for the implementation of public administration in economic cooperation of Eastern Partnership countries, we have examined the prospect of mechanisms (social and political, legislative, institutional and administrative, financial and economic, information and communication) in the context of Ukraine's integration strivings and presented the level of their importance and relevance at each stage of the implementation of public administration in economic cooperation of Eastern Partnership countries. Besides,



priorities of the application of appropriate mechanisms in the process of the implementation of public administration in economic cooperation of Eastern Partnership countries are constantly changing.

Thus, at the first stage – preparation for the signing of the Association Agreement between Ukraine and the Eastern Partnership countries – the social and political mechanism for the implementation of public administration in economic cooperation of Eastern Partnership countries is a fundamental one. The main thing, exactly at this stage for the implementation of public administration in economic cooperation of Eastern Partnership countries (the signing of the Association Agreement) is the realization of the prospective importance for the implementation of public administration in economic cooperation of Eastern Partnership countries, the availability of active political will, in the process of the ability and desire of the corresponding political entity to implement certain goals and appropriate reforms in the corresponding area.

Quite a negative experience for Ukraine's compliance with defined agreements with the European Union also indicates a growing risk of non-compliance with the new obligations to be faced by Ukraine. Therefore, the European side will better control the implementation of provisions of the Association Agreement between Ukraine and the European Union, and that is why even a positive imitation of active work will not replace the real condition.

The prospect of the social and political mechanism for the implementation of public administration in economic cooperation of Eastern Partnership countries in the process of compliance with the criteria (i.e. the Füle matrix or the so-called 19 indicators) developed by the European Union to carry out the signing of the Association Agreement (as of today, only few points remain) includes:

1. Resolving the issue of socially and politically dynamic motivated different sentences without any delay.
2. Reviewing, in parallel with consultations with the Council of Europe/Venice Commission, the adopted law on the prosecutor's office. This point of the Füle list is under special control of the EU. Without its direct implementation, the chances of organizing an association are significantly reduced: resolving the issue of the prosecutor's office is extremely crucial for a number of EU states.
3. Reviewing the current law on the judiciary and the status of judges along with the Council of Europe/Venice Commission.

Such suggestions contain a set of progressive aspects, primarily concerning the improvement of the procedure for the appointment and dismissal of judges, definition of changes in certain powers and the composition of the Supreme Council of Justice. Thus, the Parliament as a whole is removed from direct influence on such processes and bodies. Thereby, the preservation of the President's excessive powers in the formation of the corresponding corps of judges and the participation of the Prosecutor General in the Supreme Council of Justice cause serious concern. Therefore, experts believe that today, without waiting for the appropriate amendments to the Constitution, it is necessary to change the basic law on the judiciary and the status of judges.

In turn, according to experts, defined changes in the law cannot change current practice without compliance with the highest political will, and progress on paper is unlikely to be adapted to real life.

4. Taking steps to reform the police.

Adoption of appropriate regulatory legal acts (regulatory mechanism) is possible only if there is a functioning sustainable political will for their necessity (social and political mechanism).



One should realize that the last instance where the signing of the Association Agreement takes place is the Council of the European Union, and it is compliance with these criteria that is the key condition for its signing. Thus, the social and political and regulatory mechanisms in this aspect overlap closely enough. It makes issues of complex use relevant. So, the importance of such mechanisms directly at the first stage of the implementation of public administration in economic cooperation of Eastern Partnership countries is extremely high.

To ensure the efficiency of public administration in economic cooperation of Eastern Partnership countries when preparing for the signing of the Association Agreement between Ukraine and the EU, it is viable to develop a particular strategic program document and primarily the Technical calendar for compliance with the Association Agreement directly between Ukraine and the EU (regulatory mechanism), which will allow coordinating certain actions regarding the implementation of public administration in economic cooperation of Eastern Partnership countries, as well as monitoring a certain progress or regress in the process of its implementation. Implementing the first stage, functions of appropriate internal provision of the process of state administration in economic cooperation of Eastern Partnership countries are entrusted to the highest, central and local executive bodies of Ukraine in long-term cooperation with the legislative authority, certain local self-government bodies. Taking into account the above-mentioned, one should involve efficient institutional and administrative mechanisms in public administration in economic cooperation of Eastern Partnership countries, which will help to improve the clear interaction between the corresponding public authorities and local self-government bodies in the process of establishment and implementation of public administration in economic cooperation of Eastern Partnership countries.

The information and communication mechanism for the implementation of public administration in economic cooperation of Eastern Partnership countries becomes relevant at the current stage. In the process of implementation of the defined priorities of public administration in economic cooperation of Eastern Partnership countries, which is a conceptual component for the signing of the Association Agreement, one should ensure the proper comprehensive public informing about the performance of government institutions, promising areas of the implementation of the appropriate policy and its results, in order to gain the public support of the corresponding state policy. In turn, this does not seem to be a fundamental point at this stage.

Due to the monitoring of public administration in economic cooperation of Eastern Partnership countries and given the political situation in our country, we should note that state functions in the process of implementation of public administration in economic cooperation of Eastern Partnership countries require a higher level of systemic coordination and planning (institutional and administrative mechanism), appropriate political will, thereby paying considerable attention to dynamic processes of democratization of all public life, corresponding relationship between the authorities and society in real political practice, practical focus not only on financial, economic and technological aspects of public administration in economic cooperation of Eastern Partnership countries but also on other issues (social and political mechanism), proper legislative support (regulatory mechanism) for public administration in economic cooperation of Eastern Partnership countries. Therefore, the systemic comprehensive use of social and political, institutional and administrative, and regulatory mechanisms will contribute to the success of public administration in economic cooperation of Eastern Partnership countries at the first stage.

To efficiently implement any policy on public administration in economic cooperation of Eastern Partnership countries, and especially European integration guidelines, one should introduce an



efficient, transparent and clear to citizens social and political system that will ensure the efficiency of certain reforms (financial and economic, social and political, regulatory, social and cultural, etc.). Thus, at the first stage in the process of public discussions of various documents on public administration in economic cooperation of Eastern Partnership countries and the content of key reforms, it is quite important to use the information and communication mechanism as a crucial condition for the successful implementation of public administration in economic cooperation of Eastern Partnership countries.

As we can see, almost all mechanisms are relevant in the process of the implementation of the first stage of the implementation of public administration in economic cooperation of Eastern Partnership countries – preparation for the fulfillment of the Association Agreement. However, the social and political mechanism seems to be one of the key ones.

In the process of public administration in economic cooperation of Eastern Partnership countries at the second stage, priorities of using mechanisms are constantly changing.

Therefore, the regulatory support of public administration in economic cooperation of Eastern Partnership countries, particularly in the implementation of Association Agreement provisions, by the executive authorities is a quite important area of work, the efficiency of which will directly affect Ukraine's acquisition of the EU membership. Such a situation is mainly related to the fact that appropriate regulatory acts for the executive authorities at different levels of government occupy a fundamental place in the regulatory system of Ukraine, which, as we know, should be promptly adapted to the current regulatory legal system of the EU countries. The regulatory mechanism is quite relevant now. It is aimed at establishing the necessary high-quality regulatory framework, the absence of which makes the successful implementation of the Agreement impossible. During this period, due to the implementation of the regulatory mechanism, one adapts the national legislation to the current EU legislation and creates the required legislative conditions for public administration in economic cooperation of Eastern Partnership countries, etc.

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FINANCIAL, POLITICAL AND TECHNICAL ASPECTS OF ENERGY REFORMS IN UKRAINE IN THE POST-WAR PERIOD

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ABSTRACT

The main aspects of the energy industry reforms of Ukraine, the destruction of which is currently about 30% were contemplated. It is definitely obvious that before embarking on Ukraine's energy sector reconstructions processes, it will be necessary to solve financial, political and technical issues in the first place. Possible sources of funding were listed. It is assumed that restoration works will be carried out at the expense of own state funds and funds of own businesses. Assistance is also expected from foreign financial organisations and international financial institutions. Also, private investments, both foreign and national investors, will be no less important. Ukraine and its Western partners are already intensively considering these issues and are taking certain steps in this direction. The legislative provisions and political decisions that must be approved for the successful launch of financing and implementation of the restoration of the energy system of Ukraine were defined. The main obstacles that may arise in the process of attracting investments were considered. Alternatives of the technical implementation of various projects, from the implementation of the concept of green energy to the construction of a network of distributed heating stations using biofuel instead of gas, coal and fuel oil, were analysed. Possible methods of energy accumulation, suitable for use in Ukraine, were studied.

Key words: energy system, investments, political decisions, alternative energy, thermal stations, energy accumulation.

INTRODUCTION

The energy sector is a basic and necessary requirement for all types of economic activity and the successful life of the country's people. Its reconstruction will require complex and diverse management solutions for Ukraine and the whole world. Therefore, the restoration of the energy industry must be planned in advance, because it is a matter of systemic complex solutions of various nature [1]. First of all, these are financial issues, political and legal aspects, the project nominations, technical solutions and ways of managing them. It already indicated how Ukraine and its Western partners are already intensively considering these issues and are taking decisive steps in the direction to achieve optimal restoration results. The methods of financing restoration works are extremely important. These can be credits, loans, investments and funds of various endowments. As for country's own financing, it is already clear that without national investments and investments of private businesses, reconstruction will be impossible. However, the situation is such that the economic freedom of Ukraine was on the 130th place in the ranking in the pre-war period [2, 3], and during the last year of aggression, it fell by three more positions. Therefore, in order to start the reconstruction at the expense of the investments of one's private business, it is necessary to reimagine and reconstruct the labor codex of Ukraine (which, in fact, hasn't seen any alterations since 1971), rejecting all legal obstacles and possible corruption.



Analysis of recent research and published papers. Given the importance and extreme urgency of the problem of reformation and full functioning of the energy industry, many scientists, competent specialists, civil servants and politicians express their valuable considerations regarding the successful solution of the country's energy supply. These are such as N. H. Heorhiadi, O. Ye. Fedorchak [4], David Saha, Rouven Stubbe, Pavel Bilek, Anna Akermann, Anna Danyliak, Viktoriia-Anna Oliinyk [5], Volodymyr Omelchenko [6], Serhii Kravchuk [7], Serhii Datsiv [8] are inclined to think that alternative energy is the logical next step in development, which any civilised country is looking forward to.

Result of the research. It should be noted that in recent years, Ukraine has, nevertheless, carried out significant reforms to improve the environment of investment business. Key reforms related to improving requirements for corporate governance, simplifying the procedure for enterprise registration and licensing, solving competition issues, improving the efficiency and transparency of public procurement, and strengthening anti-corruption resistance [9,11] have been carried out. Despite the war, Ukrainian small and medium business continues to operate, maintain regular employments, uphold inventories and expand the customer base. In general, Ukrainian business has proven that it is quite resistant to challenges and is ready to work and invest even under the current conditions.

In general, reconstruction creates a unique opportunity not only to restore, but also to modernise the energy potential of Ukraine, attracting foreign capital and modern technologies. This will lay the foundation for long-term growth and contribute to closer integration of Ukraine into the world economy. Although investments are currently prohibited under conditions of emergency or martial law, however, in the near future, draft laws providing for the activation of investment activities of citizens, legal entities, and the state may be considered.

Maximum assistance is expected from foreign financial organisations and international financial institutions. This is the creation of the World Bank for the Development of Ukraine, and the Marshall Plan, which provides for attracting more than 750 billion dollars for the reconstruction and development of Ukraine in the next ten years. But should we hope for these recovery plans, which at the moment look more like a collection of general ideas on which work has only just begun. Foreign and national investors are no less important [9-11]. Attracting significant long-term private investments will be essential in the process of rebuilding the country. There are already the first positive developments in this direction. For example, Australian billionaire mining magnate Andrew Forrest has launched an investment fund that is expected to be worth at least \$25 billion to help rebuild war-torn Ukraine.

The implementation of projects attractive for investments will become an integral part of the recovery plan, its driving force for the development of entrepreneurship and the attraction of foreign capital and Ukrainian business to solve regional and global tasks.

The financial investments needed to rebuild the energy sector of Ukraine are substantial. By the beginning of December 2022, about 30% of Ukraine's energy industry has been destroyed. According to the Financial Times, energy recovery from 2023 will account for more than 25% of the value of all greenfield investments in Ukraine. Energy reconstruction budget requirements of the state sector is \$10.4 billion, of which \$7.3 billion is unavoidable. Therefore, prioritising foreign capital investments into such sector, according to which Ukraine has confirmed its investment attractiveness, will significantly help speed up the recovery process.

Equally important is the concept of choosing the technical reforms of energy industry. Alternative energy approach is a wide range of opportunities, such as solar, wind, biogas and biomass sources of energy generation, the implementation of which in our country is hampered, not so much by



technical difficulties, as by maladjusted laws. President Zelenskyy sees the attraction of all types of funds as a good opportunity to completely replace old coal and nuclear power plants with completely new, ecological, zero-emission energy [9]. Reconstruction with the introduction of these advanced green technologies will be relatively expensive, so a strategic decision of Ukraine and its international partners regarding the feasibility of their implementation and financing will be required, which can be provided at the expense of international financial assistance through the provision of soft loans or grants.

Replacing aged, polluting, inefficient, war-damaged or destroyed energy infrastructure with new and clean technologies will require not only significant costs, but more complex planning and construction processes, which may lead to slower implementation.

Not all regions of Ukraine are favourable for the construction of renewable energy sources, due to weak winds and insufficient number of sunny days. In this regard, it is worth paying attention to the special wind generators of the Ukrainian scientist and inventor Oleksii Onipko, which have spiral-shaped windmills and are effective even for low wind intensity.

How exactly such a matter will be resolved is currently unclear. On the other hand, such infrastructure construction must be implemented by a large number of subjects in several sectors, therefore, decentralised decision-making aimed at green reformations is needed. It also requires legislative removal of existing obstacles of executing green investment, such as unfavourable regulation of the electricity market, subsidised consumer tariffs for heat, which are mainly calculated for fossil fuels, and old schemes of social obligations for the supply of electricity to households. In order to avoid delay and creation of furthermore obstacles to green reformations, effective and fast processes of legislative changes and new principles of project management and implementation are necessary.

Financial and technological donors are expected to coordinate their recovery efforts, and Ukrainian authorities are expected to provide transparent information about the funds received and improve accountability, free access to information, involving state and public administration in decision-making. Of course, it would also be beneficial for Ukraine to increase the pace of construction by creating joint ventures with foreign private investors. But, in general, it is known that there are twelve economic, political, social, geographical and other characteristics, that are the main criteria for the state investment attractiveness, which were established by the US Chamber of Commerce, observing the activities of American transnational corporations in Latin America, and which a potential investor pays attention to when making a decision about the feasibility of investments in a specific country. One of the most important criteria here is political stability. Investors do not want to risk their capital in a volatile environment that gives investors confidence that laws and regulations affecting investments and markets will not change for quite some time. We must be prepared that they will be very careful in the post-war period, since, unfortunately, security issues in Ukraine may not be fully resolved so quickly.

Investment insurance can be a way out of this situation, which should be beneficial for international partners, and frozen Russian assets could potentially be used as collateral for such risk insurance [10].

Regarding the choice of options for the technical restoration of the energy system of Ukraine, it is necessary to take into account the previous experience. It shows that the energy system of Ukraine, built under peacetime conditions, turned out to be quite vulnerable to enemy attacks. Previously, mainly the largest heat and power stations were built, providing heat and electricity to relatively large areas, and their coordinates are well known to everyone. Therefore, even single



strikes on these stations lead to significant damage to the country's energy system. Perhaps, at first, it is economically profitable to rebuild such energy facilities, but attention should be paid to the new concepts of power system constructions.

This refers to the construction of less powerful, territorially dispersed, and therefore weakly vulnerable, thermal bioenergy stations. With the help of these stations, it is possible to ensure an uninterrupted supply of heat and electricity to any compactly located complexes, such as residential, tourist, medical, recreational, industrial, agricultural and administrative. The Ukrainian company "A Hrin Yenerdzh" already has experience in construction [12] of relatively cheap local thermal stations with simultaneous production of electricity and heat from any type of biofuel and with water filtration of flue gases. This means a complete abstain from gas, coal and fuel oil. The biofuel of such power stations can be any decayed organic waste such as animal waste, as well as household and industrial waste. For example, in Lviv Oblast, which is also typical for other regions, 222 billion tons of garbage were accumulated over 24 years [13]. This is approximately 9.5 billion per year, a third of which is subject to incineration, i.e. more than 3 billion tons. Such huge potential can be used for energy generation needs while simultaneously cleaning up the territories and improving the ecological situation. The economic effect of such projects is about UAH 12 millions annually, and payback up to 1 year. Moreover, the company is ready to participate in the construction, that is, to invest part of its own funds in the construction.

The next additional options for uninterrupted energy supply are the accumulation of surpluses of temporarily unused energy. Currently, the search for such methods of energy storage is being conducted all over the world. There are several ways [14] to store energy: lithium-ion batteries, hydrogen storage, hydraulic storage, gravity energy storage systems, thermal energy storage and compressed air energy storage.

Specifically, for the latter storage method, excess of electricity is used to compress air in an underground mine or salt cave with a compressor, and when electricity consumption peaks, the air is released, driving an air turbine to generate electricity. Recently, such a power plant was launched in China [15], which was reported by the Xinhua News Agency as an application of new energy storage technologies.

The last method of energy accumulation is the most acceptable for us, in particular, for those regions where there are inactive mines. Moreover, the technology of filling mines with air is already known to be similar to gas storages. This way of accumulating the energy of free compressed air can be an example not only of a new type of energy system, but also contribute to environmental protection as a new source of energy without carbon dioxide emissions.

CONCLUSIONS

The future of our country's energy sector will mainly depend on the political decisions of our Western partners and on the position of our state. If the state supports all positive initiatives, and investors see that their projects are protected and implemented, then all energy projects, including alternative energy, will be implemented.

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ARCHITECTURE OF FOREIGN ECONOMIC ACTIVITIES: THE INFLUENCE OF THE TAX COMPONENT ON THE FORMATION OF THE MECHANISM FOR REGULATING THE FOREIGN ECONOMIC ACTIVITIES OF THE STATE IN THE CONDITIONS OF WAR

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ABSTRACT

The article proves the importance of state tax regulation in the formation of a strategy for the recovery of the state's economy, which is justified by its significant impact on all spheres of social life, including the volume of the international economy. The necessity of applying the principles of the implementation of the organizational and economic mechanism of regulation of foreign economic activity has been proven, and the main scientific views on the definition of the essence of foreign economic activity have been summarized, under which it is proposed to understand the activity focused on long-term cooperation of participants in foreign economic activity (states at all levels of management, economic entities, international organizations, the public, mass media, etc.) and the organization of mutually beneficial cooperation with other countries to achieve socio-economic growth in the conditions of globalization, internationalization and digitalization. The principles of implementation of the organizational and economic mechanism of regulation of foreign economic activity were considered and their own were proposed, including: structuralism; ontological algorithmicity; collegial complementarity; identical consumer principle.

Key words: tax policy, tax system, principles, foreign economic activity, organizational and economic mechanism, state regulation, economic development.

INTRODUCTION

The state regulation of foreign economic activity has undergone certain changes, the cause of which was the war in Ukraine, which lasted for almost nine months. Despite the fear that Ukraine may almost completely lose its presence on foreign markets, the real value volume of the reduction in turnover in the first half of 2022 amounted to 21.3% compared to the same period in 2021. The Ministry of Economy of Ukraine provided information on changes in the foreign economic situation of the country, which indicates a reduction of almost two times the export of goods, more than three times the import of goods. Undoubtedly, this negative impact on a number of industries requires urgent legal regulation of tax and foreign economic legislation from the state in order to preserve and restore the economy of Ukraine. The world community knows examples of the impact of military conflicts on the foreign trade of countries that take a direct part in them. Of course, they are similar to the military conflict in Ukraine, primarily because the



territory of our country has been and continues to be affected either by occupation or by massive rocket and artillery shelling.

Therefore, in the conditions caused by the military aggression of the Russian Federation, business entities face a number of questions about the safe existence of business, the choice of ways to reduce internal and external threats, as well as about the adaptation of the economic zone to constant changes.

This determines certain guidelines for the economic renewal of the state based on the construction of an organizational and economic regulation mechanism and ensuring the effective development of foreign economic activity, in which the tax component plays an important role. The ongoing military aggression in Ukraine and the financial crisis of recent years, caused by both external and internal factors, proved the need to regulate the national economy under conditions of financial imbalances.

Therefore, we consider it a necessary scientific and methodological task to develop an effective organizational and economic mechanism for the regulation of foreign economic activity, capable of leveling the problems associated with the increase of all types of resources for the provision of foreign economic activity, which will lead to the strengthening of the positions of domestic enterprises on international markets and the creation of conditions for the restoration of national economy.

Analysis of recent research and publications. Highlighting the problems of modern foreign exchange and the formation of the mechanism of its regulation was carried out by many domestic scientists, among them: I. Amosha, I. Burakovskiy, A. Galchynskiy, O. Grebelnyk, V. Geets, Y. Kozak, A. Kredisov, A. Krysovaty, Y. Makogon, O. Onyshchenko, Yu. Orlovska, Ye. Saveliev, V. Sidenko, V. Sutormina and others. In the field of view of scientists are issues of general foreign economic policy of the state, state regulation of foreign economic activity, analysis of foreign trade policy. However, despite the high level of scientific developments in the part of the formation of the system of regulation of foreign economic activity, the synergy of interrelated principles of regulation of foreign economic activity, taking into account the tax component, requires in-depth study.

Taking this into account, it is possible to achieve the unification of direct legislative regulation of export and import activities of business entities with economic levers (taxes, customs rates, declaration of goods, determination of the customs value of goods). Taking into account the insufficient availability in the scientific literature of the research of the identified problems in general and in the applied aspect, and taking into account the priority of solving problems related to military aggression in Ukraine, we consider it necessary to deepen the scientific exploration of these issues.

The purpose of this study is the need for theoretical generalization, systematization and justification of the need to take into account the tax component in the implementation of the organizational and economic mechanism of the development of foreign economic activity.

Results of the research. The tax system and tax policy largely determine the state of economic security, given the importance of taxes in ensuring national economic security. Reforming the tax system, as a tool for providing the state with the necessary financial resources, is the basis for the balanced development of all systems of society, harmonization of the interests of various segments of the population, and the creation of a solid economic basis for the stabilization and restoration of the economy of Ukraine. Therefore, the creation of an effective tax policy, as a tool for regulating economic processes in the state, should ensure the implementation of a promising



direction aimed at: (1) direct performance by the state of its functions; (2) regulation of production; (3) creation of jobs and conditions for the development of priority sectors of the economy; (4) provision of social guarantees; (5) improving the welfare of the population, etc.

The military aggression that has been going on in Ukraine for almost nine months and the financial crisis of recent years, caused by both external and internal factors, proved the need for tax regulation of the national economy under conditions of financial imbalances. It is appropriate to substantiate its most effective tools, since overcoming the consequences of the crisis and stabilizing the economy significantly depends on the construction of a balanced tax system with an optimal set of adequate regulatory levers, including foreign economic activity.

Foreign economic activity in its economic essence, as an activity built on mutual relations between economic entities of Ukraine and foreign countries, which takes place both on the territory of Ukraine and outside its borders, is one of the main elements of cooperation between states in the field of international economic relations, a significant factor in the growth of the national economy and contributes to the inclusion of the economies of individual countries in the system of the world economy and the international division of labor. In domestic practice, the active application of the concept of foreign economic relations dates back to the period of 1986-1987, which was marked by the beginning of foreign economic reforms aimed at decentralization of state foreign trade and the transition from the system of intergovernmental foreign economic relations to the sovereign implementation of the specified activity by economic entities - producers of export products. And precisely the perspective of Ukraine's foreign economic policy and its significant role in the transformation of the state's economy, which is the basis of state economic policy, motivated the state authorities to expand Ukraine's international cooperation with EU member states, the governments of Ukraine's key trading partners, as well as international organizations [1].

The results of the study confirm the validity of considering foreign economic activity from the point of view of business entities entering foreign markets in the context of the proposed approaches: informational-globalization, communication-motivational, and institutional-organizational.

Thus, according to the information-globalization approach, foreign economic activity related to the global level is based on a set of guidelines for the international division of labor, the globalization of world economic relations, and the priorities and norms of behavior of participants in global economic activity. Considering that globalization in research appears to be the most important characteristic of the modern world system and acts as one of the most influential forces, under which the interdependence of the structures of national production and finance is observed, the acceleration of the effectiveness of concluded and implemented external agreements is obvious.

According to the communication and motivational approach, purposeful communication interaction of all participants in the process of foreign economic activity is ensured, which is aimed at achieving the strategic goals of the country in accordance with the long-term national strategy for the further development of economic cooperation with other states based on principles, including:

- integrity of efforts - integration and coordination of communication activities;
- accessibility - awareness of the actions of other subjects of foreign economic activity;
- interests - the desire to receive the greatest potential profit;
- focus on the result - reflection of the expected result;



- continuity - thorough and constant analysis, systematic adjustment of the action plan regarding the implementation of the conditions of foreign economic activity;
- motivation - structuring of an effective motivational mechanism for the activation of foreign economic activity to realize the opportunities of the business entity on the world market.

Foreign economic activity according to the institutional and organizational approach is, on the one hand, one of the aspects of foreign economic relations, on the other - a certain system of economic and production activities of business entities, including tasks of an organizational and commercial direction, which precede the implementation of foreign economic transactions by entities foreign economic activityю.

Summarizing, we consider foreign economic activity to be an activity focused on long-term cooperation of participants in foreign economic activity (states at all levels of management, economic entities, international organizations, the public, mass media, etc.) and the organization of mutually beneficial cooperation with other countries to achieve socio-economic growth in the conditions of globalization, internationalization and digitalization.

What does not require confirmation is the fact that foreign economic activity is inherent in the practical manifestation of foreign economic ties, the necessary condition for stimulating which is the regulation of foreign economic activity by means of tax policy. In turn, we identify the tax policy as a component of the socio-economic policy of the state, aimed at the formation of such a tax system, which will be aimed at the accumulation and rational use of the national wealth of the country, promoting the adaptation of the interests of the economy and society to ensure the socio-economic progress of society.

Undoubtedly, the tax component in the architecture of economic activity is assigned an important role, in view of (1) the accumulation of funds necessary for the state to perform certain functions, (2) the formation of effective economic conditions that would encourage business entities to act in the appropriate social direction. Agreeing with the opinions of scientists, we consider it appropriate to consider tax policy in terms of approaches, including:

1. narrowly focused - according to which the scope of application of tax policy is directly localized by the field of taxes;
2. functional-target - according to which attention is focused on (1) functional capabilities and essence of taxes in the economic plane, (2) indication of current goals of tax policy implementation;
3. strategically oriented - differs in the expression of target strategic guidelines, expected requirements and framework localizations of tax policy [2].

As a component of the socio-economic policy of the state, the state tax policy should be oriented towards the individual interest of the taxpayer, should stimulate the accumulation and rational use of the country's national wealth, should contribute to the harmonization of the interests of the economy and society, as well as ensure the socio-economic progress of society.

Currently, the emphasis in tax policy is on the fiscal function, considering the minimization of regulatory and stimulating ones, and the fiscal impact of the tax system on the country's economy is assessed by the tax burden indicator, due to its implementation at certain levels: (1) tax pressure of tax levers; (2) tax pressure of synergies of taxes, fees and payments; (3) use of the mechanism of benefits by payers, provision of soft loans, subsidies; (4) the use of tax technology, which increases the tax pressure on the taxpayer.

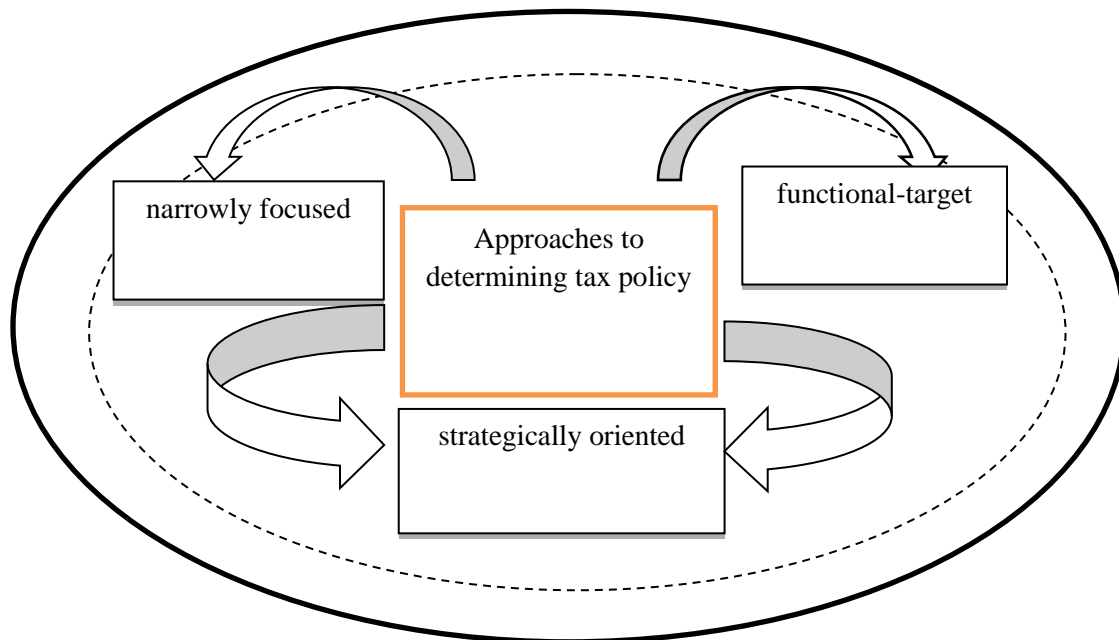


Fig. 1. Theoretical approaches to determining tax policy

Source: [2]

The indicator of the tax burden at the macro level reflects the effectiveness of the tax policy, that is, it quantitatively measures the aggregate impact of tax payments on the sources of their payment. It is appropriate to focus on the use of approaches to assessing the level of the tax burden, including: (1) the ratio of the amount of tax revenues to the budget to the amount of total revenues of the private sector; (2) the difference between the total amount of tax revenues and expenditures and transfers from the budget for the maintenance of the private sector of the economy; (3) the share of tax budget revenues in the gross domestic product, etc.

It should be noted that the excessive tax burden is a negative factor of the state tax policy that affects the development of the national economy due to the factors of destabilization of the business activity of economic entities, the slowdown of the growth of the gross domestic product and the occurrence of both social tension and the general impoverishment of the population.

Before the war, the existing taxation system in Ukraine "drove into the shadows" almost the entire economy, and the volume of the shadow sector and the scale of tax evasion became threatening. In addition, the shadow sector of the domestic economy, in addition to illegal activities, also included legal types of activities, the income from which was removed from taxation, for example, due to payment of excess volumes of work, overestimation of the cost of used materials and their quantity.

Therefore, reducing the tax burden is a necessary condition for Ukraine's exit from the economic crisis, which will lead to the formation of a whole series of positive changes in the economic and tax spheres. But this will happen in the process of rebuilding Ukraine after the war. A gradual reduction of the tax burden on individuals will contribute to an increase in household savings, an increase in the solvent demand of the population, and therefore the development of production and an increase in the real income of taxpayers and, as a result, an increase in the tax base.

It is also necessary to focus attention on the negative consequences associated with changes in



Ukraine's international trade, including a decrease in revenues to the country's budget from taxes and fees from foreign economic operations.

Thus, the data of the indicator "State budget revenues" for the period of 2021 and 2022 (10 months) indicate a decrease in the specific weight of the value added tax on imports to 13.65% of the budget, the tax on international trade and foreign transactions to 1, 32% and, accordingly, the reduction of income from the specified items almost twice compared to last year. Excise tax revenue from excise goods imported into Ukraine decreased by almost three times. The reduction of export and import operations of domestic enterprises led to a decrease in tax revenues (income) to the budget from international trade, which requires changes in legislation to stimulate and support international relations and increase budget revenues from these items [3-6].

Undoubtedly, changes in the Tax Code of Ukraine during the period of martial law also affected the customs legislation for operations related to the import of goods into the customs territory of Ukraine. First of all, it refers to taxpayers of the single tax of the third group, who are exempted from (1) the obligation to charge and pay VAT on operations for the supply of goods (works and services), the place of supply of which is located in the customs territory of Ukraine and when goods are imported into the customs territory of Ukraine; (2) from submitting VAT tax returns with suspension of their registration by the VAT payer.

Equally important is the exemption from VAT of transactions involving the importation of goods into the customs territory of Ukraine under the customs regime of import by business entities registered as payers of the single tax of the first, second and third groups, except for individuals and legal entities who have chosen the rate of the single tax with payment VAT [3-6].

Operations related to the importation of goods into the customs territory of Ukraine for free circulation (except alcoholic beverages, tobacco products in accordance with current legislation) are exempt from import duty taxation.

Also, in order to support and renew the economy of Ukraine, licensing of goods and changes in the volume of quotas for goods whose export is subject to licensing were introduced. According to the innovations, the following goods are prohibited for export: silver, gold, liquid fuel (fuel oil), natural gas of Ukrainian origin, buckwheat, table salt [4].

Export receipts of waste or scrap of precious metals, anthracite, hard coal and briquettes, pellets, and similar types of solid fuel obtained from it have been significantly restricted. In addition, mandatory licensing of the following goods was approved: chicken meat and eggs; cattle and their meat; certain types of meat products; millet; sugar; oats; rye; certain types of mineral and chemical fertilizers [5].

We consider it a priority task to conduct an analysis of the reorientation of the Ukrainian market economy, the state of which was significantly affected by the decrease in the volume of exports of metals and food products. Stimulation is provided by the exemption from taxation of these operations in the customs territory of Ukraine and the application of a zero rate on the export of such goods. We conclude that the tax policy of the state should be considered as the art of compromise between mutually exclusive requirements: on one scale (abscissa scale) - "economic efficiency - social justice", on the other (ordinate scale) - "efficiency of administration - convenience and ease of tax payment".

Taking into account all of the above, we consider it necessary to single out the principles of implementation of the mechanism of regulation of foreign economic activity, because production and economic relations must be subordinated to the mechanism that operates in accordance with



the current state and problems of development, taking into account the effect of objective laws and public needs.

A systematic approach in the implementation of foreign economic activity requires the use of a set of principles [1]:

- national principles [7]: sovereignty in the implementation of foreign economic activity, freedom of foreign economic entrepreneurship; legal equality and non-discrimination; rule of law; protection of interests of subjects FEA; exchange equivalence; inadmissibility of dumping;
- adjusted and generalized general economic principles [8, 9]: integrity; potential abilities; durability, empiricalness; mutually beneficial symbiosis; selectivity; balance; harmony;
- specific principles: emergency; territorial inviolability of all countries participating in foreign economic relations; hierarchy and diagnosticity; connectivity of subjects of foreign economic relations; conscientiousness in fulfilling the requirements of foreign economic agreements and compliance with the requirements of legislation; alternative; structuralism; ontological algorithmicity; collegial complementarity - "SoSo"; identical consumer principle (Fig. 2).

We will describe some of them. Thus, deepening the research of the chosen direction, by structuralism we understand the principle of formation of multi-level relations of government institutions (at all levels of management), business entities, as well as international institutions, of which Ukraine is a member), with the identification of essential features of stable foreign economic relations between the involved subjects of foreign economic direction.

Ontological algorithmicity is considered as the principle of joint use by subjects of foreign economic activity of a common understanding of the structure of information, formed in accordance with the international geographical division of labor, various economic relations of different countries, and the formalization of complex selection procedures.

Collegial complementarity, as a principle of mutual complementarity, is based on connections and interactions of subjects of foreign economic activity, which, firstly, have an orderly nature; secondly, continuous unity by a common mission; thirdly, the focus on ensuring the integrity, internal differentiation, self-identification, self-development of economic systems in the process of gradual complementary integration into the system of economic ties of domestic enterprises and attracting foreign investments into the state economy.

The identical-consumer principle is the principle of ensuring the rights of consumers, taking into account the protection of their interests and the strengthening of their role and legal positions in the system of market relations, taking into account the policy of protectionism, which will contribute to ensuring the equality of domestic producers in international trade and removing obstacles to the access of Ukrainian industrial products to foreign markets.

Having integrated the provisions of the organizational and economic components of the development of foreign economic activity of economic entities, it is logical to define the general characteristics of the organizational and economic mechanism of the development of foreign economic activity: it is a multifunctional complex system of interconnected elements, mechanisms, tools of foreign economic relations of economic entities, which are called manage foreign economic activity, in the context of taking into account the influence of the external environment, timely response to them, carrying out the necessary reforms in the internal environment.

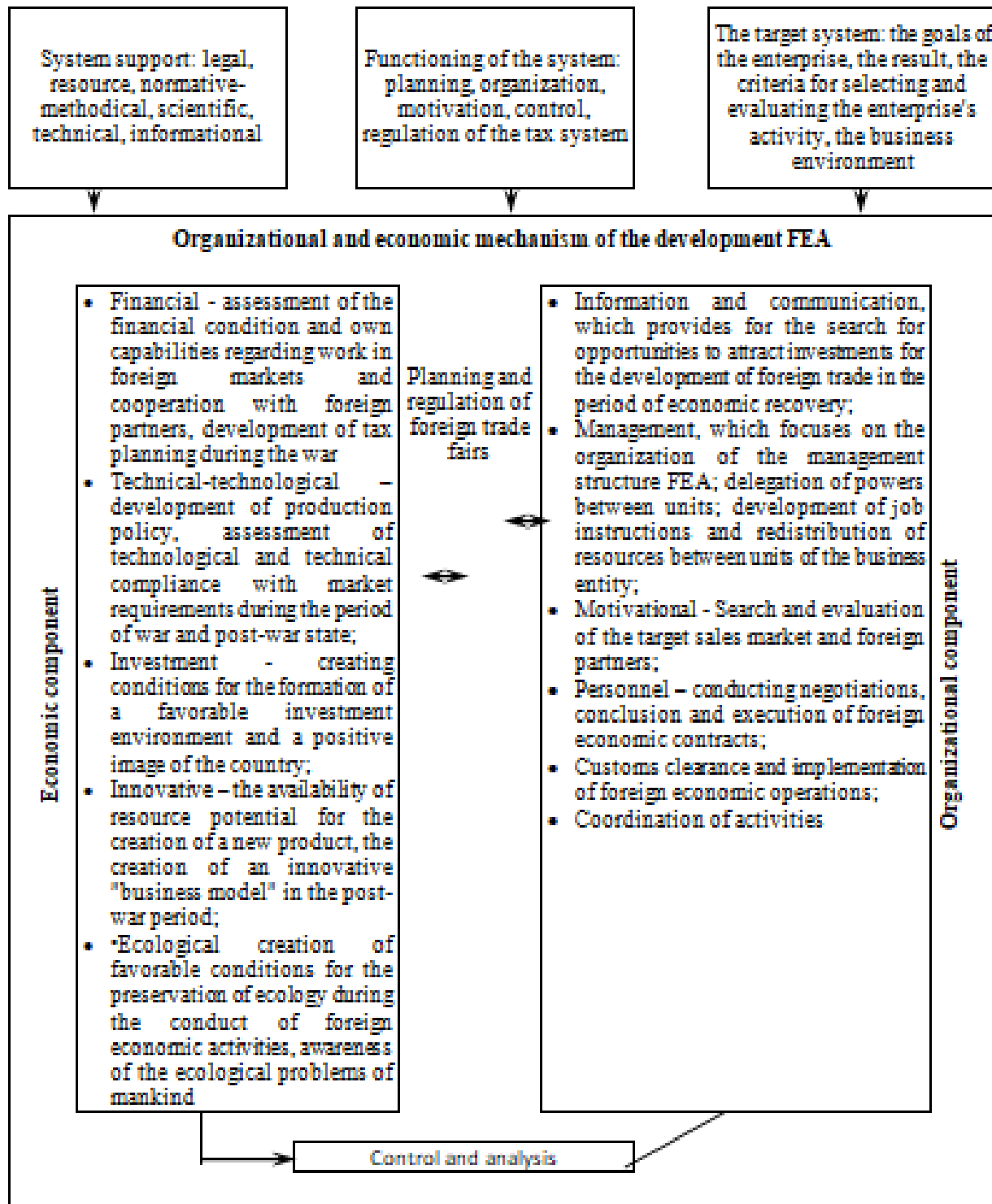


Fig. 2. Organizational and economic mechanism of development of foreign economic activity
 Source: built by the author based on [9-11]



The organizational and economic mechanism of the development of foreign economic activity is, first of all, resource provision, goals of economic activity and the conjuncture of the domestic and foreign markets. In turn, the synergy of economic and organizational components is taken into account, by conducting a system analysis, planning and regulation of foreign exchange, taking into account the tax component.

CONCLUSIONS

Therefore, it is obvious that precisely due to the implementation of the system of principles for the implementation of the organizational and economic mechanism of the development of foreign economic activity, as flexible, adapted to changes in the external environment by corresponding changes in the internal environment, a set of interconnected goals, resources, market conditions, components of organizational and economic content, principles of management and design methods, it is possible to develop and implement programs for the development of foreign economic activity for the purpose of strengthening the economy of the state. The importance of state tax regulation in the formation of a strategy for the restoration of the state's economy is justified by its significant impact on all spheres of social life, including the volume of the international economy.

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THE PHENOMENON OF COLLECTIVE MEMORY IN MANAGEMENT AND HISTORICAL PRACTICE

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ABSTRACT

This article highlights a view of collective memory that explains its connection, on the one hand, to individual memory, and on the other, to history. It is noted that the role of both individual and collective memory is not only cognitive, but also normative. That is, memory, in addition to transferring information from the past to the present, also transfers responsibility. Collective memory makes claims about the past because it has a cognitive aspect. These claims can be either confirmed or refuted by relevant historical research (studies). However, this does not mean that collective memory is only a bad story. This is probably the story written by the first person, and its role is to inform the current generation about its responsibility to the past.

Keywords: memory, management, historical practice, individual memory, person, collective memory

INTRODUCTION

Over the past 20 years, political, social, and cultural studies have held sharp debates about memory. Among the scientific works, some are extremely important, and at the same time, philosophers, psychologists, as well as cognitivists, critically involved in them, can learn a lot¹. However, there are also grounds for certain reservations. According to Kerwin Lee Klein (2000), the social sciences seem to have gotten along quite well without much reference to the concept of memory for many years. Therefore, it is necessary to provide some explanation – except for fashion - why it is so inevitable today. There is a huge amount of concepts by which memory is understood in modern literature. As noted by Richard Bernstein, an impartial observer, notes, “it seems that we do not even have a conceptual map of the relevant issues” (Bernstein, 2004: 165).

The basis of the article is to make a preliminary review of the issues. Most of all, it will be covered by "collective memory", that is, its form, which is connected with social groups, such as families, nations, etc. Sometimes there will be "cultural memory" (a concept borrowed from Jan Assman, 1997, 2006), and the use of this term will be in a broader sense to mark all forms of memory beyond the individual's limits. At the same time, it will be about "collective memory".

It is possible that the division will not always be clear and understandable, but we will specify the use of these terms as much as possible when writing the article. The more important question concerns the legality of the use of "memory" deflation in general. We all know that people have memory, and in recent years cognitive scientists, psychologists, and neuroscientists have made significant progress in explaining the process, as people remember. However, the connection



between the phenomenon being studied, that is, the memory of individual people, and the envisaged "memory" of nations, families, cities, etc., is not fully understood. Do social groups have memory in the same sense as individual people? If not, what does it mean, apart from the confused use of the same term "memory" for these two phenomena?

The next question concerns the connection between the memory and history. The concept of collective memory comes to an end when pre-written societies have relied on institutionalized memory practices to gain access to their past. As literacy developed, these practices were challenged and in the end, taken away by the fact that later became a discipline of history (see Nora, 1989; Le Goff, 1992). The emotional advantages of this change are obvious. Memory claims are false. In this connection, memory needs a certain correction, which is provided by the discipline of history.

Undoubtedly, history also has its weaknesses. However, there are established procedures for review and criticism within the discipline and therefore there are grounds to hope that the predings and mistakes will be corrected. We have the concept of a "bad history", even if we always know how to recognize it.

Why then try to revive the concept of collective memory? Practices that help to build collective memory are very different in the world mass media world from those that existed in preliterate societies. And the obvious political goals behind these practices give us reason to treat ourselves with a great share of skepticism toward the liberation of modern collective memory.

Why should we consider social memory as a "bad history" that need to be replaced if something is better? If, for Klein's assumption (Klein, 2000), there are many cases where the definition of "memory" deflation is more than a term "history".

So what does this changed do? The question of why we need a concept of collective memory separate from history is inevitable³. The concept of collective memory faces two problems: first, from the point of view of individual memory puts in question its status as a memory; secondly, from the point of view of history, asks why it should not give way to its epistemologically superior opponent.

Results of the research. The question of personality remains. Why should a person value an identity that will put on her burden, to which she, in most cases, did nothing? Again, an important parallel between individual and group memory. You can also ask a separate person why she should take responsibility, which the previous person assumed.

Again, it is necessary to pay for it. It may happen that we will have to sacrifice in order to respond appropriately to the harm and unlawful actions to which we as individuals have no relation, but which fall upon us because of belonging to a group in whose name this harm and unlawful actions have been committed.

Perhaps a modern egoistical person does not understand that benefits prevail over costs. However, for most of us, the social memory that carries these costs and benefits is not a question of choice.

Memory, for most of us, is the ability to remember the events of the past in which we participated. In the most obvious cases, we remember the event we witnessed or an action we performed. Most of us are convinced that there are physiological mechanisms by which memory works, but few of us can give a fairly accurate picture of them.

Indeed, K.B. Martin and Max Deutscher (1966) many years ago argued that there are significant reasons to assume that the daiy memory vision that there is a corresponding causal link between the event that was remembered and our current ability to reember it .



When I remember something, such as perhaps the rudeness of a customs officer during my first arrival to the USA, it happens because my previous experience has left a certain internal trace and it makes it possible to further guess.

The central role in this story is played by the concept of the following: it is both the causal balance of the event that is mentioned and the representation, that is, the “structural analogue” of the experience (see Martin and Deutscher, 1966: 189). As John Sutton (2004) points out, Martin and Deutscher's story “shows that embedded in the healthy sense rely on the existence of a continuous 'memory trail' as a bridge over a time gap that unites the past and present.”

These scientists pay little attention to the real mechanisms involved in memory storage. Their task was to analyze the memory, which would give an opportunity to draw a conclusion that it is a purely physical phenomenon; however, at the discretion of the science they left the definition of specific structures involved in this process.

Over the nearly 50 years, huge steps have been taken in this direction (see the fascinating personal stories of the leading authors, see Bourtchouladze, 2002 and Kandel, 2006; for review, see Tulving and Craik, 2000, especially sections 29-31). Perhaps more important is that few theorists now assume that conceptual analysis, the concept of memory, can be understood in isolation from an understanding of how memory works at the level of brain structure.

If the everyday idea of memory is reliably inside a person, then the concept of cultural memory seems to be somewhere else. For most theorists, cultural memory is contained in artifacts, such as memorials, rituals and other social practices, dress codes and behavior, and many other social objects.

It also exists in the rhetoric of politicians, editors, thought leaders, and those who are trying to mobilize public opinion in one direction or another. I will follow this thesis, but with one warning (or clarification): to make an artifact or practice consider cultural memory, it is not enough that they originate from the past.

At the same time, social objects are considered a cultural monument not only because they are historical remains, but above all because they have in their meaning reference to some specific aspect of the past, namely: person, achievements, etc. Obviously, there are cases: the forms of architecture, style of clothing, and political practices that can be echo of past fashion for the architect, stylist, or political historian, but not to those who work in the building, wear clothes, or watch these practices.

However, if social objects form elements of collective memory, the past which is said, is or may be it should be a common heritage of all members of the group. The goal of education is that the members of the group have access to and understand the objects from the perspective of the past honored by them. At first glance, individual and cultural memory are different kinds of "memory".

The first type is based on experience and its traces; the second – on objects and practices; the first is the issue of causality and neural structure of the brain, while the second is a question of interpretation and policy. How then to justify the term "memory" for such different phenomena?

However, the distance between these two phenomena is reduced when you view them in detail. There are several considerations here. One of them, which Halbwachs (1980) points out, is that individual memories often, and perhaps always, have a social component. The presence of bright memories about a children's event is explained by many family orders of this incident, photographs of people who took part in it.



If memories are not supported and confirmed by family members, my friends, colleagues, etc., they tend to disappear. More fundamental is the fact that the conditions in which we experience and recall one or another episode of our life are provided by the values, language and conventions that characterize the social groups to which we are bound.

Like any other experience, memory is conceptually structured. According to Halbwachs, the most individual memories are the same social (by its definition - collective) phenomenon, as are the rituals and customs that characterize different social groups. For example, I can remember the name and phone number of a person I met at the party because they were saved in the appropriate cell of my intelligent device, and maybe because I wrote this data on the back of my own palm and later brought them into my Palm Pilot.

All of us rely on the existence of external traces, such as records in the diaries, some marks on calendars, records in files and so on. etc., to access the past. None of us would be able to cope with the usual affairs of life cases if it had to rely on memory without outside help.

However, this means that our individual memory acquires an aspect of its collective analogue; it relies on the presence of presentations that are as external as rituals, monuments, etc., that are repositories of collective memory. One can insist that there is a certain internal balance of a particular initial event in order to make a later memory be considered; (1980: 25; see also Martin and Deutscher, 1966).

Mainly, the internal balance is just a hint: if we look for an event, its "structural analogue", then it can be found in the memory of the computer, rather than in the brain. If so, the obvious gap between individual and cultural memory is decreasing. Given the above, mentioned between these two types of memory, there is a continuum, not an abyss.

However, first I want to discuss another aspect of memory, both in individual and social forms. I will say that the role of memory is not only to provide us with a cooperative access to the past, but also to ensure the way in which responsibility for the past events is transferred to the present, and thus to identify the locus of present responsibility for these events.

The role of memory is not epistemological, or not only epistemological, in other words, to provide us with information about the past which we need to orient ourselves in the present. It is also normative, that is, it gives us information about the obligations and responsibilities we have assumed in the past and which influence our behavior in the present.

I suppose that we will discover an important part of the reasons to talk about memory both in individual and in the public context precisely because of understanding the role of memory in our moral life.

Now we will briefly consider individual memory. Suppose that I remember something. When I state it, I put myself in the past: I did the action, or I suffered from it, or perhaps I was her witness. Presence at certain events gives me a certain epistemological pleasure: I will say that I know better than others what happened.

This is not an absolute jubilee. Even the most sincere claim to memory may be false: I seem to remember that I did the, but in fact did not do it; or (which happens more often) on the contrary, I don't remember what I actually did. Sometimes, in some extreme cases, terrible or traumatic nature of the experience is on the way to the exact shelter.

Fortunately, there are also other ways that help us get knowledge about the past, and they may well overstate memory claims.



However, if my claim to memory is correct, I can claim either another privileges or perhaps some burden on the past. I am a person who now remembers, a person who was there. If I have acted, now I am responsible for it - praise or disapproval, reward or appropriate punishment.

If I suffer from this act, I have the right to restitution. Even if my memory is just about what I was there, I must take responsibility that comes from this presence. Why didn't I interfere? What steps did I take after that? Putting my present I in the place of past events, I bring these events to my current moral agenda. I am morally involved (better or worse) in the events mentioned above⁵.

The liability of the witness is mostly minimal⁶. Our responsibility grows when the event we mention is our own action. Under other equal conditions, we are responsible for what we have done in the past, and memory is much more than the means by which this responsibility is transferred to the present. Undoubtedly, this tool is not the only one. Sometimes a person will fairly brought to justice, even if she does not remember what she is charged.

At the same time, as both Locke and Nietzsche have recognized, the practice of bringing other people to the responsibility for the past actions suggests that they can generally recognize their own responsibility (see Locke, 1979: Ch. xxvii; Nietzsche, 1994: Essay Two; for discussion see . Poole, 1996). The concept of third-party liability cannot exist if there is no first-party. This condition for Locke was quite clear.

If it, even, was not always available in ordinary life, it was ultimately secured at a terrible court: on a great day when the secrets of all hearts will be opened ... [when] ... nobody will be forced to be responsible accountable for what he knows nothing; but he will get his verdict, his conscience which accuses or justifies him. (Locke, 1979: II, Section 22, 344). For Nietzsche, the exemplary form of responsibility for the past acts follows from our own promises: we make a commitment to the future I to bring ourselves to justify.

In his turn, Locke considered the ability to assign past acts as its own more or less natural feature of human consciousness: "natural person" has acquired this ability. A person in the process of his development has acquired the ability to promise and, thus, became a "moral person", or "person", that is, a substantial, who is morally responsible for his actions. For Nietzsche, "bring out an animal that is able to give promises... [was] ... the paradoxical task that nature has set for itself"; but he also acknowledged that there was little natural in this process.

In order for a person to become morally responsible, it is necessary to create the appropriate memory (1994: II, Chapters 1-3, 38-42). This difference is crucial. People should learn to remember not only what they promised, but also what is closely related to this promise. We can (and often do) recall the past, in particular our past promises, only as information that we must take into account when fulfilling our current projects.

However, if it were the only way we can remember the past, we would not have the right to make promises. To have such a right, we must recognize that our past actions create current obligations, and this is not something that we can preserve or avoid from them, as it is in line with our present goals. We need to fulfill this requirement regardless of our current locations and to them.

Our awareness of the past is a function of transforming past responsibility into present will. The task of the society is through education and acculturation, as well as, first of all through the education of the pain, to provide "mnemonic technique" for the individual to have memory of such kind (see Assmann, 2006: 5-7 for a corresponding critique). Only in the event that society has fulfilled its task, we have the "right to give promises".

We learned to act knowing that our future I will be considered – and will be considered – responsible for what we have done. Friedrich Nietzsche and John Locke were concerned about a



rather narrow range of moral issues, in particular those relating to punishment and guilt. Our moral life is much richer and our moral identity much more complex. We are able, and sometimes really reach long and useful emotional relations with other people.

We have obligations to people, affairs and principles that allow us to sometimes go beyond our own interests and views (see Wolff, 1985-86). These relationships and obligations are determined not only by the intensity of current experience, but also by their endurance over time. The fact that my current feelings to another person are love, not love, is not only so much a question of the quality of experience, but, more likely, the presentation of this experience to the future.

The fact that my current feeling is not just anger because of the fact that my desire was blocked, but just indignation about violation of the moral principle; it obligates me in future cases to react in a certain way. We have the right to these moral reactions and emotions, as well as promises, because we have (or at least are capable of) a certain kind of memory.

Love and moral obligation, as well as promise, contain the ability to bind the future of I, the ability which provides that the future I will remember the past and be bound by it. Unlike the promise, however, it is not just a matter of will and fulfillment; it relates to feelings that will inform our will, our actions. Here works the concept of emotional memory which is both important and difficult to define.

It is not just that a person remembers past emotions, as I can now with nostalgia to remember the experience of my first love. It will also not be a memory that will preserve the same emotion that I once felt: the future of love to which I am devoted will defer considerably from the present one. However, in some sense, it will be the same emotion: it will preserve in my life its central place, as well as the depth and range of responsibilities related to long-term obligations.

Memory is often shown as an isolated act in which we remember the event from the past. Something activates our memory, and we think (and in some cases relive) about what happened in the past. It is necessary to note, if we want to understand the role of memory in our emotional and moral life, we should think about other forms of memory.

In its most common form, memory informs all our experience. Its task is not so much to present to us the past, but to make it present in our moral and emotional life. It is thanks to memory that we recognize those aspects of the past that retain something from their original moral and emotional strength. Its role is to ensure that we, making our current choice, understand that it is from the past that we should take into account.

It puts the past on our current moral agenda. The acquisition of such memory is a necessary part of the training to live in different structures of the world that our society makes available to us. Some of them are relatively simple: we learn to fulfill our promises. Others are much more complicated: they relate to the importance of different emotions and the nature of the obligations we have both to those we know and to those we do not know.

The third relates to our place in the broader social networks and understanding of the importance they have for those who participate in them. In all these cases, we should learn to remember what we should remember. If we do not learn this, we will not be able to participate in many practices which are central to both public life and our personal life.

Even if memory acquires forms, it would seem, isolated act of memory, such as for example when we suddenly recall the incident that occurred many years ago, the memory aspires to place a memorable event in the general structure of our life. It looks for and often provides, the boundaries from which events have or do not matter to us.



CONCLUSIONS

The question of personality remains. Why should a person value an identity that will put on her burden, to which she, in most cases, did nothing? Again, an important parallel between individual and group memory. You can also ask a separate person why she should take responsibility, which the previous person assumed.

Partly answer here - see Nietzsche (1995) - is that the adoption of these commitments ensures the entry into a form of life that is richer, deeper, and more interesting than its alternative. It is because I have a certain spectrum of emotions and obligations and I can have a deeper relationship with others that satisfy me than is possible for someone who does not have such a consciousness.

However, the price of entering this form of life is that a person becomes a burden of the past, that is, responsibility that remains in the present. As well as with collective identity and related memories. They give people access to emotions and forces that are otherwise unavailable. In the nation, a person becomes a part of a history which is much more fascinating than any other, and a participant in achievements, much larger than those that are possible for a particular person.

Again, it is necessary to pay for it. It may happen that we will have to sacrifice in order to respond appropriately to the harm and unlawful actions to which we as individuals have no relation, but which fall upon us because of belonging to a group in whose name this harm and unlawful actions have been committed.

Perhaps a modern egoistical person does not understand that benefits prevail over costs. However, for most of us, the social memory that carries these costs and benefits is not a question of choice.

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TRANSFORMATION OF COMMUNICATION ACTIVITIES OF PUBLIC AUTHORITY BODIES IN THE CONDITIONS OF THE LATEST CHALLENGES AND THREATS

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ABSTRACT

The article examines the theoretical and practical aspects of the transformation of the communicative activity of public authorities in the conditions of the latest challenges and threats with the aim of forming an anti-crisis information comfort zone. It is noted that the feature of modern challenges and threats, which generate uncertainty and erroneous management decisions, is the unreliability of information, and in some cases direct misinformation and ignorance of ways to behave in existing situations. It is emphasized that the task of public authorities in the communication management in crisis conditions consists of tolerance to uncertainty, which forms the ability of authorities to self-regulate in the absence of external and internal guidelines for choice, the impossibility of using ready-made solutions. The basic rules of crisis communications are summarized. It was emphasized that the combination of effective crisis communication and information hygiene and media literacy of society will contribute to the formation of an anti-crisis information comfort zone for every Ukrainian and the state in general. It is noted that the goal of information hygiene is to reduce the negative impact of information on the mental, physical and social well-being of society and to ensure the implementation of conscious management actions by power structures. It has been established that compliance with the rules of information hygiene in the face of the latest challenges and threats will contribute to the creation of one's own conscious information space, help preserve freedom and independence, and form one's own and socially acceptable information comfort zone.

Keywords: transformation, crisis communications, public authorities, challenges and threats, information hygiene, information comfort zone.

INTRODUCTION

One of the main problems of our time is the existing huge shortage of information about the essence and structure of the crisis, because the crisis practically destroys the established information flows and, in such conditions, they are no longer able to perform their functions in full. Therefore, the importance of well-adjusted communication becomes especially clear during crisis situations, the latest challenges, and threats.

The modern world is increasingly faced with new challenges of a global nature, which are characterized by some uncertainty in the application of existing management systems, methods and methodologies. Uncertainty accompanies a person in all areas of his life: economic, political, social, cultural, professional, personal.



The reasons for the situation of uncertainty are: situations of choice and making a certain decision in life; the presence of several options and the inability to choose among them; contradiction of internal instances of personality; lack of action plan, inaccuracy in plans, lack of understanding of what and how to do, impossibility to predict the result and consequences of actions; ignorance of the situation itself or mistrust of information, mystery, mysteriousness of events, inconsistency with ideas about the situation; uncertainty of the future, instability; lack of life experience in certain situations and the emergence of new social roles [1].

In our opinion, a feature of modern challenges and threats, which generate uncertainty and erroneous management decisions, is the unreliability of information, and sometimes direct misinformation and ignorance of how to behave in existing situations.

Accordingly, in the period of the latest challenges and threats, when the external and internal uncertainty of the life of an individual and his environment grows, the comfort zone is transformed, a person needs strength to solve various tasks in difficult situations. For most people, uncertainty in various forms (unknownness, inconsistency, unpredictability, instability) prevents them from living fully, effectively using their own internal resources in order to transform, develop their own identity and adapt to changes.

Analysis of recent research and publications. Among domestic scientists, significant attention is paid to the issue of building effective communications between the government and society: V. Bakumenko, R. Voytovych, I. Hrytsyak, T. Gromova, T. Dzhiga, D. Kislov, D. Konyk, V. Knyazev, M. Lashkina L. Litvynova, A. Semenchenko, S. Solovyov and others. Such Ukrainian scientists as: N. Dragomyretska, V. Dreshpak, A. Barovska, G. Dzyana, D. Dubov, V. Korolko, V. Krutko, H. Pocheptsov, etc., investigated the problems of crisis communications in their works. The analysis of the latest research in the field of public administration shows the significant attention of the scientific community to the issue of establishing effective communicative interaction in conditions of uncertainty, which is associated with the emergence of various types of crisis situations. However, these issues require further in-depth study in the context of modern challenges and threats.

The purpose of the article. Research of theoretical and practical aspects of the transformation of the communicative activity of public authorities in the conditions of the latest challenges and threats with the aim of forming an anti-crisis information comfort zone.

Presenting main material. A crisis situation is a certain "turning point in the functioning of any system, during which it is exposed to external or internal influence, which requires a qualitatively new response from this system" [2].

A crisis situation can arise due to the influence of both internal and external factors that create a potential threat to activities and even the lives of citizens [3].

Power structures, along with natural and man-made crises, deal with social crises and their consequences, which are considered the most dangerous. The task of communications is to prevent, predict conflict situations and avoid losses caused by a crisis situation.

Considering different approaches to the typology of crises, we can offer the following definition of the concept of "crisis" is a planned or unplanned, artificial or natural, purposeful event or situation that causes harm to people, property, the environment and society, attracts excessive attention of the mass media, leads to changes in trust in the organization on the part of its main audiences, significantly affecting the reputation of the organization. In times of crisis, the usual mechanisms of management and information exchange cease to work. Such a situation requires anti-crisis communication, the purpose of which is the exchange of true information for the



revival of trust, the accumulation of knowledge and rules of conduct, and the restoration of effective management.

Thus, the complexity of the crisis situation is largely characterized by its uncertainty, non-standard and high dynamism. Not every manager is able to make effective decisions in crisis conditions, because in stressful situations, a person's reflexive qualities are activated to a greater extent, not logical ones. In general, it can be said that the crisis is characterized by a lack of time and information. Therefore, the main task of the public manager is to obtain quickly reliable information about the threat, analyze it and use it in the development of programs for getting out of the crisis situation or preventing it.

The task of public authorities in managing communications in crisis conditions is to tolerate uncertainty, namely, to minimize the impact of the crisis on the activities of the organization and its target audiences, to reduce the time spent on eliminating the crisis, and to restore control over the situation and communication as soon as possible. Adoption by the public administration system of tolerance to uncertainty forms the power's ability to self-regulate in the absence of external and internal reference points for choice, the impossibility of using ready-made decision options.

Communication during a crisis has its own characteristics, because in such conditions people perceive and process information and make decisions based on it in a completely different way than in a normal situation. Therefore, traditional ways of communicating with the community may not be effective during a crisis. It should be noted that in crisis conditions, established communication links and information flows are disrupted, and new circumstances require information that is up-to-date in terms of content, efficiency and scope.

Note that the conditions for deployment of communication in crisis situations change somewhat, namely:

- 1) uncontrollable consequences of actions;
- 2) sharp reduction of controlled parameters;
- 3) shift towards basic needs (according to the scale of A. Maslow);
- 4) increasing importance of information and interpretation of events;
- 5) a change in information channels and an increase in the role of unofficial channels compared to official ones [4].

In the conditions of a crisis situation, there is a rapid increase in information flows, which partially causes their uncontrollability, since it is possible to spread not only objective information, but also directed or misinformation, which leads to distortion of facts, destruction of the subject's reputation, and negatively affects their perception in the mass consciousness of society [5].

Given the way people process information under stress, communication should use messages that are simple, reliable, trustworthy, and do not confuse people. The most effective messages should be simple, unexpected, and specific.

It is extremely important to establish effective cooperation with the mass media in times of crisis, because thanks to the mass media it is possible to convey information to as many people as possible.

It is worth noting that crisis communications must be handled by properly trained specialists whose messages are adequately perceived by the target audience. A specialist in this field is a spin-doctor, whose work is aimed at correcting the situation regarding the coverage of a certain



phenomenon in the mass media, at organizing and reorganizing the event in the communicative plane.

According to research, knowledge of the public perception of the crisis is very important in anti-crisis work, namely:

1. People learn about the crisis mainly through interpersonal communication channels.
2. People tend to interpret the seriousness of the crisis in terms of personal risk.
3. The most authoritative during a crisis are official sources, the so-called "state fillers of information."
4. The volume of messages in the media indicates the scale of the crisis: the more information, the more serious the crisis.
5. The availability of available (reliable, verified) information about the crisis prevents the spread of rumors.

But nowadays, not only the amount of information and the intensity of its exchange, but also the quality of this information are important. The spread of false or distorted information, disinformation, and fake news have a powerful impact on the formation of consciousness and human behavior, which leads to the loss of social reality. In such conditions, there is a rapid change in value and ideological priorities, and communication "becomes formal and emasculated, devoid of human nature" [6].

So, if the state is in a state of crisis, "wrong" (fake) reports, rumors lead to a loss of informational stability of society, which causes a loss of stability of social behavior - people lose their reference system, a game without rules is played, which violates its integration and stability. In the case of the inability of society and the authorities to solve urgent political and social problems, together with the processes of social integration, "centrifugal forces" begin to emerge and act, and are not always of a constructive nature, and in the conditions of Ukraine, this has a destructive effect on the stability of the state. Thus, communication stability of society is a dominant characteristic of state stability, which allows it to actively interact with the external environment and adapt to changes.

Based on what has been said, let's summarize the basic rules of crisis communications:

- 1 – providing information as quickly and efficiently as possible, because the information vacuum has the ability to be filled quickly;
- 2 – cooperation with the mass media for the dissemination of truthful information and the formation of trust;
- 3 – perception of information by the crisis audience, as an important criterion for the effectiveness of crisis communication. What is important is not what "comes out", but what "reaches" the target audience.
- 4 – you need to know and respect crisis audiences. In a non-standard situation, it is important not to keep people in emotional tension, but to provide important information for them at this time: advice, warnings, rules of conduct, necessary addresses and telephone numbers.

Improving the perception of information in crisis conditions is possible through the use of "helicopter" communication and diverse communication channels that transmit management messages and feedback signals at the same time for different groups of recipients with different levels of cognitive complexity. That is, the use of "helicopter" communication in public administration will contribute to overcoming informal institutional barriers and dysfunctions, will increase the efficiency of information transmission and perception in conditions of uncertainty associated with the emergence of various challenges and threats.



An actual example of establishing crisis communications is the Ukrainian society's informational opposition to hostile disinformation, manipulation, and fakes. Russia's direct full-scale invasion of the territory of Ukraine is an act of open unjustified aggression by the Russian Federation against Ukraine, which is being conducted in all directions and on all fronts. The information front plays an important role in resisting the enemy. Timely, reliable and non-committal informing citizens about the course of the war, increasing the level of media literacy in society, the ability to consciously, competently and carefully consume and distribute information – these are the most important areas that need to be fruitfully worked on in order to avoid manipulation of information and people, to recognize fake news, post - truth and misinformation.

Most people, based on their own life experience and education, are convinced that they can distinguish between truth and lies. However, they do not understand how the new digital reality works and how it manipulates them.

Unscrupulous governments and private individuals use negative information for selfish purposes, creating a lot of information garbage, or otherwise – lies for the purpose of manipulation. The term "information hygiene" began to be used precisely with the development of information technologies and people's unlimited access to streams of various types of news. Under such conditions, it is necessary to filter information in order not to get bogged down in information garbage. Therefore, the goal of information hygiene is to reduce the negative impact of information on the mental, physical and social well-being of society and to ensure the implementation of conscious management actions by power structures.

According to the results of a study of the level of information hygiene of Ukrainians on Facebook, conducted in August 2020 by the "How not to become a vegetable" initiative, 54% of Ukrainian Facebook users publish fakes and manipulations, and 7 out of 10 believe in fakes, manipulations and conspiracies. However, fakes are not the main problem of Ukrainians' information hygiene. Publications of manipulative information (34%) and links to garbage sites (29%) are in the lead [7].

Also worthy of attention are the results of the Media Detector NGO "Index of Media Literacy of Ukrainians" for March 2021, according to which 32% of Ukrainians determine the veracity of news intuitively, and 42% never check information for authenticity. At the same time, only 15% of Ukrainians do not use the Internet. 71% of the population are intensive users of the network, and among their main motives are searching for the necessary information 74% and watching news 61%. Social networks are the main source of news information for Ukrainians. For 47% of Internet users it is Facebook, for 30% YouTube and for 21% Telegram [8].

So, the social network Facebook is the main battlefield of manipulators for the attention of each user. 73% of real Ukrainian Facebook users do not observe information hygiene, in particular:

- 61% of users publish materials from junk sites, public pages and groups that try to pretend to be media, spreading fakes and manipulations;
- 39% of users publish materials containing manipulative information;
- 26% of users publish fakes;
- 25% of users publish the results of tests / games / surveys or the texts of flash mobs that collect user data under the guise of entertainment information [9].

Today, almost half of Ukrainians believe that they know how to recognize fakes, but in fact only 3% can do it [10].

Both in peacetime and during wartime, a huge number of information dumps operate. Some of them broadcast refined propaganda and selective lies, fake information, but more often



disinformation, alternating lies with half-truths and even the truth. Therefore, it is very important now to learn how to resist the forces that drag us into the vortex of information chaos and to distinguish toxic materials that throw off balance and generate doubts.

The key methods of disinformation used in war are: fakes, propaganda, manipulation, incomplete information, bots.

Fakes are products that partially or completely have lack of true information. Fake news is the deliberate spreading of lies with the aim of changing public opinion or dividing people into several warring camps. Fake news is as similar as possible to real news; and they are very difficult to identify.

Propaganda is the purposeful dissemination of both good and bad ideas and patterns of behavior among the broad masses of the population. However, various manipulations are often used to spread and instill propaganda.

Manipulation is the distortion of information, the creation of a distorted picture of the world; cultivation of "artificial needs" to make people act in the direction required by the manipulator.

First source from which a person learns the answer to a question that worries him, or news is very important. The human brain works in such a way that the first information that has sounded for us is convincingly assimilated, appropriated and becomes our own opinion. And in everything else, a person needs to be convinced, making considerable efforts.

When the situation is conveyed with the deliberate concealment of certain details that are key to understanding the events, this is the provision of incomplete information, which is also one of the methods of disinformation.

Bots are artificially created fake accounts, pages of unreal people who actively participate in discussions, including political ones, and spread misinformation. Their main task is to shape public opinion and publicize fakes. Tools of intervention in the discussion in the comments, direct dissemination of misinformation, formation of herd instinct. Moreover, they do it in the interests of the customer.

Bots rarely exist not one at a time, but in so-called "bot farms". Bot farms are companies that massively create fake users of social networks, which makes it possible to write thousands of comments from bots.

Having briefly considered the types of information viruses, it is worth deciding how we can avoid them as much as possible. First of all, you need to develop your own culture of safe information consumption and follow simple rules of information hygiene during wartime.

People become vulnerable to fakes when they are oversaturated with news and read it constantly and haphazardly. A few simple steps will help to avoid this, which will increase information resistance to hostile narratives. In particular, it is necessary [11]:

- Determine and choose your type of information consumption, preferably the type that existed before the war. Continuous monitoring of the news is dangerous, prevents focus, causes apathy, nervousness and stress.

- Limit the number of information sources. Chaotic viewing of a large amount of news increases the likelihood of encountering information viruses, so you need to limit yourself to 2-3 sources that are worth checking.

- Limit the time spent on social networks, which drag. The information in them is unsystematic, burdensome, aimed at emotional involvement, not information. One of the ways to do this is to form an information bubble, which is a state of intellectual isolation caused by personal selection



by algorithms of digital information platforms for a specific user. As a result, the user does not see alternative opinions and information, and therefore does not see the wider reality.

- Check sources and trust only official information. It should be remembered that fakes spread faster than the truth. Currently, the all-Ukrainian telethon, which collects key news and verifies it, can be considered an official source of information from the mass media.

The key tool for the spread of fakes in the Ukrainian segment of Facebook, for example, is dump resources, i.e. those resources that imitate online media. They publish news without adhering to journalistic standards, distort facts, formulate speculative headlines and work to deliberately fabricate fakes.

It is necessary to trust only high-quality and responsible media; to check the source of the distribution of any information, no matter what it is about.

Do not engage in political discussions in the comments with strangers. Distinguish the opinion of experts from the opinions of ordinary people and remember that social networks are filled with trolls and bots, with whom it will not be possible to be constructive.

Distribute official announcements, information from verified sources. Do not be mindless spreaders, do not spread dubious posts, do not repost unverified information about the state of war or the situation in the country. Stay tuned for updates and possible refutations of news, especially those that have been spread. Don't believe the stories. Important news heard from other people should be checked in official sources, and unimportant news should be simply skipped.

Keep calm, monitor your reaction and create an artificial balance of information. Panic has not helped anyone yet. You need to find a distracting resource that publishes interesting content, viewing which will help overcome negative emotions.

Thus, there is a need to increase the level of information hygiene and media literacy of the society in order to develop its own culture of safe information consumption in the conditions of the latest challenges and threats. The combination of effective crisis communication and information hygiene and media literacy of society will contribute to the formation of an anti-crisis information comfort zone for every Ukrainian and the state in general.

CONCLUSIONS

Summing up, we note that communications in crisis situations can both warn, mobilize help, reduce negative consequences, and spread panic, strengthen myths and misinformation, and divide society for years to come. This will depend on the correctness and clarity of establishing crisis communications, the choice of specific communication technologies and the communication strategy for exiting a specific crisis situation. For this, the authorities must develop a plan for managing crisis communications in conditions of uncertainty, which will contribute to society's tolerance of crisis situations, the development of management approaches that are understandable to the public, inspire trust, take into account the interests of target audiences, and promote coordination and cooperation of all levels of government. Compliance with the rules of information hygiene in the conditions of the latest challenges and threats will contribute to the creation of one's own conscious information space, will help preserve freedom and independence, and form one's own and socially acceptable information comfort zone.

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MAIN DIRECTIONS AND PRINCIPLES OF THE RECONSTRUCTION PLAN OF UKRAINE

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ABSTRACT

The recovery plan of Ukraine takes into account the experience of European countries, and also suggests the use of principles, approaches, tools and practices of the European Union. Within the framework of the plan, a list of National programs for achieving key results is defined. The plan envisages the maximum involvement of international partners from all corners of the world. Ukraine's recovery plan has two key dimensions. According to the first, the reconstruction of the country and the reforms should take place in accordance with the best rules and practices of the EU, because the goal of our state is membership in the European Union. The second dimension involves the regional principle, when foreign partners take patronage over different regions of the country, finance and directly participate in the preparation and implementation of reconstruction projects. The recovery plan released by the government is an agreed draft that needs to be refined and detailed. Now the country's government is consolidating the efforts of the public, business associations in partnership with the international community to improve the plan in accordance with the principles of Lugano. Ukraine should become a benchmark for recovery and an example for future generations. Ukraine will be a huge construction and investment platform that can give impetus to the development of European economies.

Keywords: Marshall plan, Lugano principles, EU integration process, revival plan.

INTRODUCTION

US Secretary of State George K. Marshall, speaking at Harvard University 75 years ago, laid out a plan that combined aid to war-ravaged European countries with the strategic goal of building an alliance against Soviet expansionism. For the first time since 1947, the blueprint for an expansive recovery effort on the European continent is both necessary and realistic. Russian President Vladimir Putin's war of aggression against Ukraine, wreaking massive destruction on a daily basis in the name of his neo-imperial agenda, demands a strong, creative response from the global community of democracies. The vision of a free and democratic, modernized and European Ukraine is the answer to Putin's challenge [1].

During the Conference on the Recovery of Ukraine (July 4-5, Lugano), the Prime Minister of Ukraine Denys Shmyhal presented the first draft of the recovery plan. "The recovery plan of Ukraine," the head of the government emphasized, "was written on the basis of key principles - end-to-end vectors, the observance of which will make it possible to effectively change and rebuild the country." Recovery is better than it was. Build back better. Our goal is not just to restore glass and concrete, but to build a new country" [2].



Analysis of recent researches and published papers. The Marshall Plan helped set the stage for the economic recovery of Western Europe after World War II and served as an anchor for democracies led by the United States during the Cold War. The Marshall Plan is a source of inspiration and a source of hope for the recovery of Ukraine; challenging him is a marker of ambition. However, this cannot be a template for international efforts to help rebuild the country. Unlike the situation at the time of the launch of the Marshall Plan, the main physical and political circumstances determining the future of Ukraine remain uncertain. This creates obvious challenges for economic planning, in addition to immediate relief and rehabilitation needs [1].

During the Russian aggression, a large part of the infrastructure of many settlements in Ukraine was severely destroyed. Significant destruction and economic losses necessitate the large-scale reconstruction of Ukraine. Reconstruction of Ukraine after the large-scale destruction caused by the Russian invasion requires global financial efforts.

The experience of countries in which there were armed conflicts shows that the measures aimed at restoring the countries are high-cost. In particular, in Bosnia and Herzegovina, the total payments under the Official Development Assistance (Official Development Assistance) amounted to about 6.8 billion dollars. the USA from 1996 to 2004, while the amount of international aid to ensure and strengthen the defense and security system in Bosnia and Herzegovina exceeded 18 billion dollars. the USA, while the majority of these funds were directed to support the presence of international military and security formations [3].

The US government alone spent 145 billion dollars on this reconstruction of Afghanistan. Reconstruction suffered from a lack of unifying mission, unrealistic work schedules, corruption, weak oversight and planning, staffing problems, lack of local involvement, and insecurity. The population of Afghanistan in 2003 was about 50% of the current population of Ukraine [4]. US aid for the reconstruction of Iraq in 2013-2014 amounted to 60.6 billion dollars. USA, 45% of which were directed to the national defense sector, including training and technical updating of the security agencies of Iraq [3].

The war in Ukraine is causing enormous human suffering, destroying the environment and causing socio-economic damage. Ukrainians pay a very high price, choosing their future. In the difficult conditions of the war, Ukraine needs international help. The Ukrainian government estimates that reconstruction will require \$700 billion over the next 10 years [5] and that number is growing as the war continues.

Governments in a war-torn country go to great lengths to assess damage, identify immediate needs and long-term investments. These steps are necessary for recovery after the war, modernization and increase of economic, social and environmental stability of Ukraine [6]. As the analysis of literary sources shows, the ways of recovery of countries in the post-war period are different, therefore, when preparing a plan for the reconstruction of Ukraine, it is necessary to carefully use the world experience, taking into account the economic, geopolitical, social and cultural features of Ukraine and modern world development.

The creation of the post-war reconstruction plan has already been started by the Ukrainian government. The first version of this plan was presented at the high-level international Conference on the Reconstruction of Ukraine in Lugano, July 4-5, 2022 [7]. In parallel, work continues on the long-term project of restoration and transformation of the Ukrainian state into a modern, strong, European and comfortable country.

Results of the research. The President of Ukraine named the key principles of reconstruction, including: safety, technology, compliance with environmental standards, application of green



technologies, implementation of barrier-free principles, focus on the interests of communities, maximum transparency and rooting of the reconstruction project in the real economic life of Ukraine in order to create new jobs and new productions in Ukraine [8].

Ukraine faces large-scale and important tasks: restoration of critical infrastructure, ensuring the country's energy security, accelerated implementation of EU legislation on combating climate change and adapting to it, etc. In the conditions of a full-scale invasion of Russia, the coherence and synergy of the actions of the central government and local self-government bodies, as well as the help of Ukraine's partners, are critically necessary for defeating the enemy and rebuilding the country. Reconstruction of this level requires new standards, institutional guarantees and transparency.

Recovery must proceed through democratic and market reforms that meet EU criteria. At the same time, the strengthening of institutional capacity and "de-oligarchization" are fundamental prerequisites for the implementation of the recovery plan.

It should be an effective and transparent process, inseparable from the path of reforms, with regulated principles of management, clear criteria for providing assistance and the distribution of roles between Ukraine, the states and organizations that will be involved. The process of integration into the EU involves economic reorientation towards the West, decarbonization, economic modernization in combination with reforms in the field of fighting corruption and the rule of law.

Strengthening the rule of law is of great importance for the recovery of Ukraine. The successful completion, implementation and enforcement of long-standing rule of law and judicial reform is crucial and must be a prerequisite for the effective implementation of reconstruction projects, as well as for maintaining the trust of donor countries. It is also a catalyst for Ukraine [1].

It should be emphasized that the government of the country has defined priorities and appropriate measures for the construction of these fundamental principles, including: completion of the restart of the anti-corruption system, implementation of the reform of law enforcement agencies, centralization and digitization of state registers, digitization of all key state services, synchronization of antimonopoly legislation with the best European practices, etc. .

And this means that Ukraine can be guided not only by the principle of "rebuild better than it was", but also "rebuild more ecologically".

The restoration of Ukraine will not be a return to the pre-war state. This will be a full-fledged development based on the principles of sustainable development and taking into account the European green course.

Ukraine needs to implement the best world experience by involving a wide range of leading domestic and international experts, public figures, scientists and politicians. It is necessary to restructure the economy for the production of goods with greater added value, using innovative and resource-efficient technologies and production models. In every sector of the economy, it is necessary to apply the best available technologies in accordance with EU standards and guidelines.

The goal of recovery is for Ukraine to find its place among market-oriented democracies and, ultimately, the EU. The EU integration process is a strong motivation and support for Ukraine's aspiration to become a modern, democratic, green, digital, transparent and prosperous country. The recovery should proceed through democratic and market reforms that meet EU criteria [1].

At the same time, there are a number of tools that are common to all countries successfully restored after the war and which are expedient to use: significant attraction of external financial

resources, liberalization of the economy, creation of a large number of jobs by the state, orientation of the economy to the latest technologies and exports, clear control of the use of international funds financial aid, economical and efficient use of budget funds.

A consistent approach with a gradual increase in activity should be used for the recovery process. It should have four stages: aid, reconstruction, modernization and accession to the EU (Fig. 1).

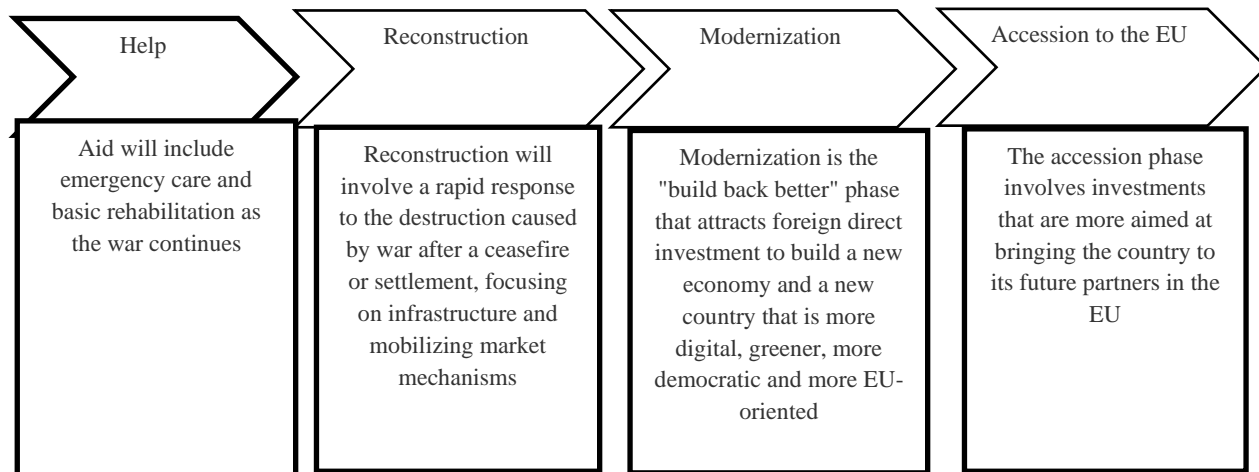


Fig. 1. Four stages of increasing activity

Source: adapted by the author [1]

The integration of Ukraine into the EU on the way to membership will be a long and complex process that will last for many years. But the combination of internal reforms and significant international, primarily European, investments in the country will most likely accelerate it.

The recovery plan of Ukraine consists of 15 national programs that largely meet the country's basic needs both in the war and post-war periods. In addition to providing priority military needs, the Government singles out the following urgent projects: accumulation of gas reserves in storage facilities, elimination of bottlenecks in the railway, road and Danube export routes to/through the EU, restoration of destroyed social infrastructure, attraction of sources of funding from the state budget, provision of critical financing in war time, providing agricultural producers with low-cost financing and opportunities for product storage, etc.

The post-war reconstruction plan was presented at the International Conference on Reconstruction of Ukraine in Lugano. According to its results, the European community supported the creation of an effective coordination platform between the Ukrainian government and all bilateral and multilateral partners, organizations and international financial donors for the preparation and implementation of this plan.

The Lugano Declaration is the final document of the International Conference on Reconstruction of Ukraine (URC 2022). The declaration was supported by all states that participated in the Conference. The document also contains the "Principles of Lugano", which are fundamental for the process of restoration of Ukraine (Table 1).



Table 1

Justification of the "Lugano principles"

Principle	Directions
1. Partnership	The recovery process is led and directed by Ukraine, and it is carried out in partnership with its international partners. Recovery efforts must be based on a robust and continuous process of needs assessment, agreed priorities, joint planning for results, accountability of financial flows and effective coordination
2. Focus on reforms	The recovery process should contribute to the acceleration, deepening, expansion and achievement of Ukraine's efforts to implement reforms and their sustainability in accordance with Ukraine's European path
3. Transparency, accountability and the rule of law	The restoration process must be transparent and accountable to the Ukrainian people. It is necessary to systematically strengthen the rule of law and eradicate corruption. All funding for recovery needs must be fair and transparent
4. Democratic participation	The recovery process must be a whole-of-society effort and be based on democratic participation of the population, including internally displaced persons and those returning from abroad, local self-government and effective decentralization
5. Involvement of many interested parties	The recovery process should facilitate cooperation between national and international actors, which also include representatives of the private sector, civil society, academia and local authorities
6. Gender equality and inclusion	The recovery process must be inclusive and ensure gender equality and respect for human rights, including economic, social and cultural rights. Recovery must benefit everyone, and no member of society should be left behind. We need to reduce inequality
7. Sustainability	The recovery process should ensure the sustainable reconstruction of Ukraine in accordance with the 2030 Agenda for Sustainable Development and the Paris Agreement, integrating social, economic and environmental aspects, including a "green" transition

Source: [9-10]

It is noteworthy that the Lugano Declaration was signed by representatives of more than 40 countries, as well as multilateral organizations such as the European Investment Bank and the Organization for Economic Cooperation and Development.

Currently, there are many discussions about how exactly to organize international aid so that it is used effectively and for the desired purposes. We believe that not only a transparent platform is needed for this, but also agreement within the government with all the agreed priorities and goals that Ukraine must achieve in order to receive additional funding. All donors want to see exactly how it will work, how the reforms will go not in words, but in actions.

The key principles of international aid for reconstruction are as follows: (1) Ukraine is moving towards joining the EU; (2) a separate agency is organized under the auspices of the EU, which has considerable autonomy in matters of coordination and management of aid and the reconstruction program; (3) Ukraine is the "owner" of the reconstruction program; (4) encouragement and assistance in the inflow of foreign capital and technology; (5) assistance



should be primarily in the form of grants, not loans; (6) reconstruction should be based on the principle of a future without a carbon footprint with minimal dependence on fossil fuels [4].

CONCLUSIONS

Recovery is a large-scale and multidimensional task that cannot be fully understood at this time. However, the scale of certain recovery measures and the required resources can already be predicted.

1. The recovery plan of Ukraine lays the foundations for the future reconstruction of the national economy and is designed to create mechanisms for self-sustaining economic development.
2. The recovery process is led and directed by Ukraine, and it is carried out in partnership with its international partners.
3. Recovery efforts must be based on a robust and continuous needs assessment process, agreed priorities, joint planning for results, accountability of financial flows and effective coordination.
4. It should be an effective and transparent process, inseparable from the path of reforms, with regulated principles of management, clear criteria for providing assistance and the distribution of roles between Ukraine, states and organizations.
5. The recovery plan should be forward-looking. This means that all investments will contribute to transformations and carry clear requirements for sustainable development and conservation and careful management of natural resources
6. In the meantime, the national government, municipalities and civil society in partnership with the international community should finalize and improve the plan in accordance with the Lugano Principles.

We believe that Ukraine has excellent opportunities to realize progressive practices of building a better and stronger state. Thanks to international partners-leaders who are ready to help with their knowledge and resources, Ukraine has a unique opportunity to create not only a free future, but also a generally better, more sustainable one, in which there will be conditions for the flourishing of people and nature.

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CONCEPTUALIZATION OF DIGITAL MANAGEMENT AS A MODERN TREND

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ABSTRACT

The article is aimed at exploring theoretical aspects of designing a digital management system as a tool for the inclusion of the country in the global system of division of labor and the international cooperation system. The author has found out that digitalization processes substantially affect the system of global division of labor and create conditions for digital inequality, which requires new approaches to management of organizational systems.

The article considers the possibilities of digital management initially focused on the activation of inclusion of organizational systems in global division of labor and cooperation processes at a new level of managerial efficiency as such an approach.

Keywords: digital management, management, division of labor, cooperation, activation, transformation.

INTRODUCTION

The rapid development and expansion of information and communication technologies in the late 20th and early 21st centuries resulted in the information explosion or information revolution dating back to the 1980s and continuing to the present day. In just a few decades, information and communication technologies entered all areas of social life, and information became the main production resource at the post-industrial development stage similar to energy and raw materials. Moreover, since the 1980s, the stage of economic globalization as the highest stage of internationalization has begun as a result of the scientific and technological revolution evolving into the information one.

Thus, in the late 20th and early 21st centuries, we could see significant changes in the system of international division of labor, which led to the necessity of shifting to a brand-new concept of management now being formed – to digital management.

In recent years, problems of digital management organization have been widely highlighted in the Western scientific literature because in Ukraine, for various reasons (low level of participation in the international division of labor, late inclusion in digitalization processes, etc.), this management model is not considered as a promising area of modern management, its features and potential benefits are not studied.

It defines the relevance of problems revealed in the article and its goal: to examine theoretical aspects of designing a digital management system as a tool for the inclusion of the country in the global system of division of labor and the international cooperation system.

Presentation of the basic material. Globalization, which covers more and more areas of modern life every year, is based on the economic relationship of states, their interaction to create a unified world production and economic system. The development of scientific and technological progress leads to the blurring of clear national borders, which contributes to the creation of unified



financial and information spaces, the growing influence of transnational companies, sales market integration, and technology advancement.

One of the most significant trends in the development of the global economy is the increasing differentiation of countries in terms of the level and quality of life. Differences in income levels have been increasing almost exponentially since the beginning of the 20th century. Besides, about two-thirds of the difference in incomes is caused by cross-country inequality, which is a consequence of digital inequality due to the fact that developed countries actively use digitalization achievements for the economic development, while other global market players face problems in accessing digitalization achievements [5].

In the process of post-industrialization of the world economy, mass industrial production is moving to developing countries. Such movement is carried out both by transferring enterprises to other countries and by creating production subsidiaries of transnational corporations abroad. Developed countries, such as the USA, Japan and Western Europe, are characterized by the advantage of non-productive elements of industrial complexes over industrial production. Besides, the main driving forces of the global economy at the beginning of the 20th century were large oil, metallurgical, machine building and mining enterprises. Nowadays, the largest companies include representatives of the digital economy, whose activities are based on the functioning of digital platforms (Table 1).

Table 1

The largest digital platforms by number of visits [12]

No.	Marketplace	Regional coverage	Number of visits per month
1	Amazon	Global	5.9 billion
2	PayPay Mall	Japan	2.1 billion
3	eBay	Global	1.6 billion
4	Mercado Libre	South America	661.7 million
5	AliExpress	Global	639.1 million
6	Rakuten	Global	621.5 million
7	Taobao	China	545.2 million
8	Walmart.com	USA	469.0 million
9	JD.com	Global	318.2 million
10	Etsy	Global	266.3 million

As we can see, the global character of digital platforms given the number of users compared to the population of certain countries provides conditions for digital globalization when the digitalization erases traditional boundaries of the division of labor, creating a common global space of digital commerce.

At the same time, we should admit that the situation forms a new type of division of labor where countries that are the centers of physical location of companies acting as owners and operators of digital platforms (Amazon, eBay (USA), Taobao (China), etc.) succeed.

The growth poles in such countries are not industrial centers but centers of idea generation and creativity, which become drivers of the digital economy, the international division of labor, and



cooperative relations based on achievements of the digital transformation of businesses and management systems.

Therefore, we can assume that inequalities in the division of labor, especially technological and information inequalities, will intensify in the coming years. [12]

As to our country, today Ukraine occupies a rather modest position in the international division of labor. This is because its full-fledged inclusion in the system of the international division of labor took place in the early 1990s and was accompanied by an extremely negative scenario characterized by the following aspects:

- the main place in international trade is occupied by finished products and services based on high technology, while the majority of Ukrainian exports are raw materials and products of the first processing;

- manufacturers essentially remain outside international industrial and investment cooperation: they do not have strong cooperative relations with foreign partners, are not included in international reproduction chains [9];

- digital transformation in Ukraine began 15 years later than in Europe, the USA and China. Therefore, the management system of inclusion processes in the global system of division of labor and cooperative relations is currently under development.

That is why the digital transformation of business processes related to the development of the digital economy in Ukraine requires a new theoretical and methodological substantiation of approaches to market economy management, taking into account the features that now determine the international division of labor.

Considering the above-mentioned problem, one should take into account the fact that, according to researchers [14], over the past years, the international division of labor has been related to the technological transformation based on the division of the world economy by the level of human capital development, which allows speaking about the establishment of cognitive time in the system of division of labor.

Therefore, the evolution and transformation of basic concepts of management took place in developed countries: financially oriented management, marketing management, quality management (process-oriented management), knowledge management (cognitive management). Besides, scientists emphasize the use of various services based on cognitive computing in modern management [6].

At the same time, one cannot but agree that the penetration of cognitive ideas in the economy allows us to distinguish cognitive constructs in any activity area related to decision-making and characterized by a high degree of uncertainty of future events. The shift of attention from the object to the subject of management allows us to focus on cognitive constructs of managers' thinking, development of their professional competencies, and achievement of a cognitive breakthrough for efficient activities of both the individual employee and the organization as a whole.

However, in any case, the emergence of the managerial concept of cognitive management is explained by the understanding that the priority among production factors of the organization includes not material (natural) resources, and not information, but intellectual (knowledge, technology, experience) ones.

Scientists focusing on the application of cognitive (intelligent) tools in management of company development processes in the context of globalization talk about the increasing penetration of



artificial intelligence in the managerial decision-making system, which is a consequence of the development of the digital economy [14].

Meanwhile, the analysis of works [6; 14] allows us to conclude that the concept of cognitive management, transforming literally in one decade, has reached a new level of conceptualization. Having not yet fully formed, cognitive management can be transformed into digital management based on the best practices. Indeed, the concept of professional managerial competencies is already the basis of employees' digital skills [2]. Now in addition to critical thinking, emotional intelligence, creativity, and the ability to lead people, a candidate for a managerial position needs media literacy, cognitive flexibility, and digital thinking. Therefore, tools for competence-based organization management in the digital economy necessarily include the convergence of knowledge management, artificial intelligence, and cognitive science [11].

Based on the above, let's design a comparative characteristic of cognitive and digital management approaches (Table 2).

Table 2

Comparative characteristic of cognitive and digital management (designed by the author)

Criterion	Cognitive management	Digital management
Object of management	Combination of live and robotic labor	Combination of live and robotic labor
Key resource	Knowledge, experience	Digital resources
Manager's role	Organizer, coordinator	Profile of the role of communicator, coordinator
Communications	Personal communications prevail	Collaboration based on digital technologies
Management infrastructure	Departments, services, management personnel	Digital offices, digital platforms
Organizational culture	Ethics of personal and business communication	Digital culture, virtual communication
Foundation	Cognitive technologies and cognitive systems	Digital technologies
Use of Industry 4.0 technology	Used to make decisions	Widely used
Competencies	Cognitive competencies	Digital competencies (hard skills, soft skills)
Decision maker	Person who independently generates decisions based on cognitive systems	Person who generates decisions using artificial intelligence
Strategic goal	Aimed at achieving key goals of organization development	Integrated goals of the organization, society, and the individual

The comparison of cognitive and digital management conducted by the author allowed us to determine that digital management is an extension, the development of cognitive management both technologically and conceptually. The differences show only the level of development of the digital environment, infrastructure, and requests for managers' competencies. In fact, it is the

external environment through the inevitable implementation of the digital economy that has given impetus to the development of digital management. If talking about the essence, the use of cognitive technologies at the intersection of biological, technological, and psycho-scientific achievements will allow us to create comprehensive tools for managerial decision-making in digital management [5].

The emergence and evolution of digital management, as well as any other concept, is impossible without a theoretical platform. It is the technological strategy of Industry 4.0 and the state program of digitalization of the economy that have become, to our mind, the basis of the digital environment where digital management emerges (Fig. 1) [4].

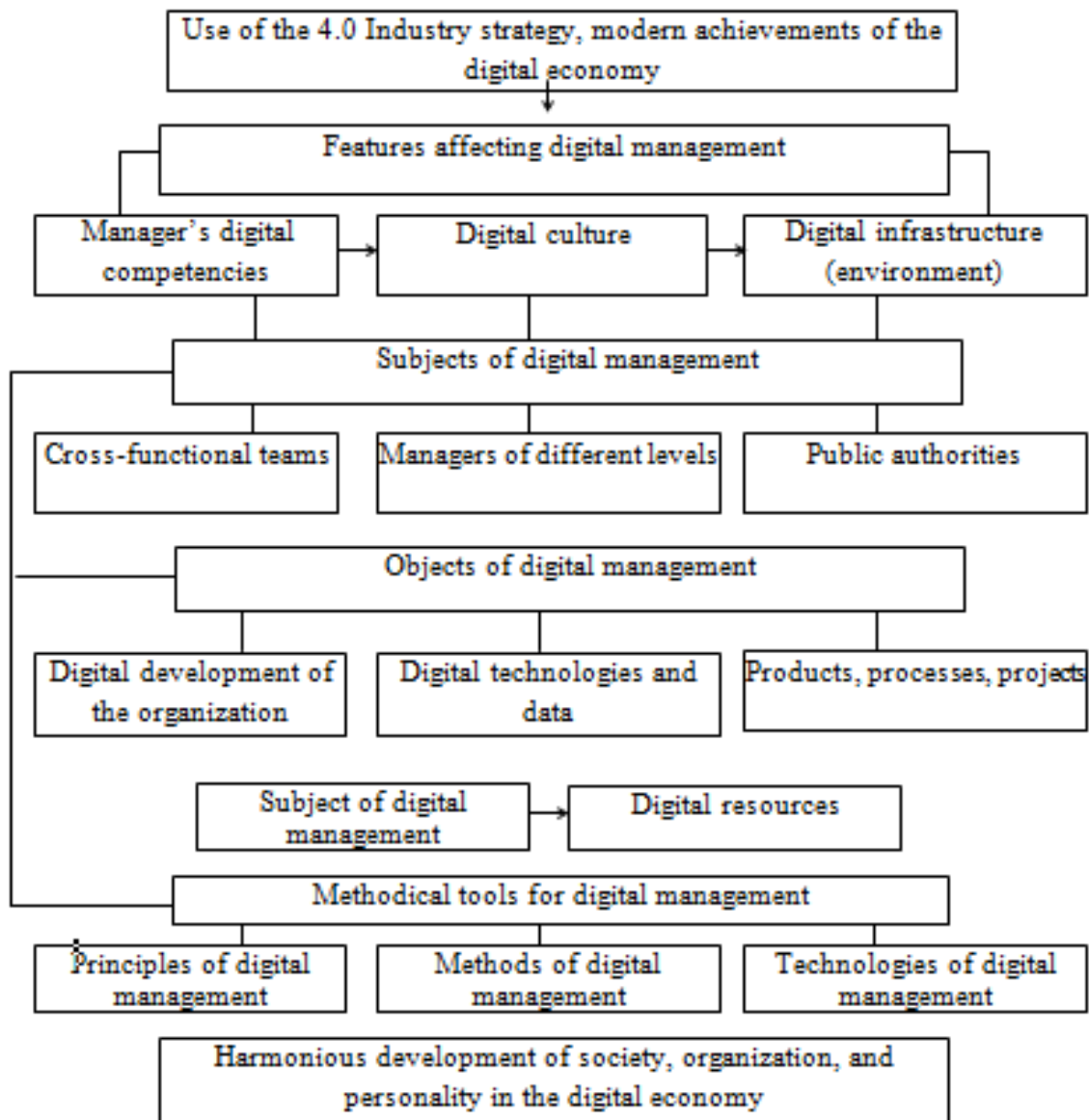


Fig. 1. Conceptual model of digital management (based on the data [1; 4; 5])



At the same time, it is the degree of maturity of the necessary resources: intelligent (human competencies), infrastructural (technological), and social (organizational and cultural), that has also become the prerequisite for the possibility of the establishment of digital management.

The list of subjects of digital management can be expanded given the industry specifics and the level of implementation of this system.

It is obvious that the above-mentioned objects and subjects of digital management are subject to critical reflection.

V.I. Liashenko and O.S. Vyshnevskiy suggest distinguishing business ecosystems, which mean a set of subjects united around the industry digital platform, as a new object of management in case of the development of the digital economy [2].

The cost-saving operating model aims to optimize business processes. It thrives due to the less is more culture and the standardized organizational structure.

Companies applying a data-driven operating model establish digital competence centers; processes are backed by deeper analytics, rapid testing and learning [8].

SkyNet intensively uses robotics and automation to increase the efficiency and flexibility of production.

One of the most interesting operating models of international business development in the digital economy is the open model that builds an ecosystem around a common customer. In the digital economy, platforms create a network effect that transforms a company by shifting production from inside the company to outside. Besides, they not just create values on their own but organize the creation of values by external users. The platform is more important than the product in this inverted model. The value of the platform is increased due to reuse and wider use, and it increases with positive feedback, eventually dominating the static value of the product or declining value.

With users being producers and the company acting as an intermediary, the inverted model redefines traditional models of interaction between public and private sectors, requiring transparency that managers brought up on traditional competitive dynamics find difficult to cope with. However, once the scale is achieved, digital ecosystems become very powerful [10].

Thus, we can conclude that the creation of the company's digital model focused on active inclusion in the system of modern international division of labor and production cooperation implies changes at organizational, process, and functional levels, the creation of a unified ecosystem of the company and digital assets, the integration of digital services into key business areas, providing access to information and analytics in real time.

The use of the digital business model requires defining the main areas of transformation of the company's business processes. In particular, one notes the digitalization of technological processes, procurement activities, preparation of financial reporting and control of deviations from business plans, risk management based on big data, control of the implementation of investment programs, human resources management [3].

Digital breakthrough technologies, such as robotic process automation, intelligent automation, application of artificial intelligence, in-depth analytics and big data, cutting-edge business modeling tools – simulation modeling, open up new opportunities for foreign trade companies.

Robotic automation of business processes has led to the emergence of software robots taking over most of the routine operations and not requiring human participation. Intelligent automation (computer vision technology, unstructured information processing, machine learning) assumes that software robots work together with artificial intelligence, can replace the employee not only in simple operations but also in making complex decisions based on data analysis and self-



learning. Collecting statistics on the state of internal processes of the foreign trade company using mobile sensors (IoT – Internet of Things) allows data to be accumulated in corporate storages, which are then analyzed by artificial intelligence systems and software robots to make more complex decisions. Business planning applies simulation modeling technology in the form of computer programs that can build a model of any complex object in real environment [7].

The digital environment is characterized by a high level of changes, active use of technology, work processes are becoming much less structured and predictable, whereby it is not enough to have digital skills, as you should also learn how to work in the innovative environment.

The introduction of digital technologies causes the need to develop digital skills of personnel, which primarily include: digital literacy, data analysis and decision-making based on artificial intelligence, systemic thinking and understanding of business models, continuous advancement using cost-saving and flexible methods.

The most important competencies for digital workforce are related to continuous learning and innovations, awareness of differences between relevant and irrelevant data for finding insights, network interaction, and improved performance. A foreign trade company that has implemented a digital business model should change the personnel management function to work digitally using digital tools and software to deliver solutions, the combination of talents, technologies, and the digital workplace.

One should take into account different levels of maturity inherent to the digital transformation of foreign trade companies. Thus, T. Saldanha highlights five stages of successful digital transformation [13].

At the first stage, one should create a foundation for the digitization of assets and the shift to digital transformation. The foundation is the automation of internal processes using the CRM system.

At the second stage, one launches the digitalization of individual functions or departments. This stage is quite isolated and allows experimenting with different breakthrough business strategies, for example, the financial department can shift to financial and technical solutions to facilitate international transfers, the use of the Internet of Things has made major changes in logistics management, etc.

At the third stage, one achieves partial synchronization between divisions and business processes, but there is no unified structure and management. Therefore, one should implement coordinating programs of digital transformation strategy and develop guidelines for divisions of the foreign trade company.

The fourth stage produces platforms, products, and processes based on digital technologies, as well as attains full synchronization of division operations.

The fifth stage indicates that the digital transformation enters the core of the business strategy and is traced in the culture, mission, and business model of the company [13].

Thus, digital capabilities and the flexible innovative culture become the foundation for the development of the company focused on active inclusion in the system of modern international division of labor and production cooperation, while the digital management system allows organizations to rapidly adapt to the dynamic conditions of the modern division of labor.



CONCLUSION

The analysis of changes in the international division of labor occurring in the information age has allowed us to define the set of transformation processes, the most important of which is the change in the paradigm of management of organizational systems.

Currently, digitalization processes affecting the whole system of division of labor globally require new management approaches. Therefore, it becomes relevant to integrate the digital management model into management processes, which actually means the use of digitalization achievements in management processes of organizational systems.

Methodical tools for digital management are aimed at achieving the main goal of management: integrated, harmonious development of the organization and personality in the digital economy.

Thus, this conceptual model reveals the paradigm of inclusion of organizational systems in the international division of labor and cooperation activities based on the intensification of digital interaction and the use of digital technologies in various areas of management.

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CONCERNING PRINCIPLES OF PUBLIC ADMINISTRATION IN UKRAINE IN THE CONTEST OF ITS EUROPEANIZATION

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ABSTRACT

The relevance of the article is determined by the fact that in the process of scientific development of the public administration problems in Ukraine, it is necessary to focus on its Europeanization. The purpose of the article is to propose a vision of the system of principles of public administration in Ukraine in the context of its Europeanization. Systematic, complex and historical approaches, methods of analysis and synthesis were used to reach this goal.

The conclusion is made that the system of principles of public administration in Ukraine, focused on its Europeanization, includes the principles of: supremacy of law; hierarchical supremacy of the law; being based on law; patriotism; prohibition of over-formalism; responsibility for adopted administrative acts; possibility of cancellation (or revocation) of an illegal administrative act; use of authority for the proper purpose; reasonableness; impartiality; conscientiousness; prudence; proportionality; participation in decision-making and proper response; timeliness; transparency; efficiency and effectiveness; accountability; mutual responsibility of subjects of public administration and objects of public administration; humanism and justice in the relations between subjects of public administration and objects of public governance; virtue and ethical behaviour; competence in the field of public administration; the ability of the subjects of public administration; cultural diversity; cooperation in the sphere of public administration; sustainability and long-term orientation in public administration; innovation and ever-changing; science; system and complexity; effectiveness; self-sufficiency (to solve problems); limitation of public administration by self-organization of civil society; entropy savings; the smallest action; territoriality; meritoriousness; objectivity; functionality; official cooperation; subsidiarity; "single window"; priority of state policy; social justice; compliance; combination of state and local interests; adaptability; creativity; feedback; procedural justice; rational minimization of the number of documents and procedural actions required for obtaining administrative services; democracy; centralism on a democratic basis; reasonable management of financial support of public administration.

Key words: public administration, public authority, administrative law, principles.

INTRODUCTION

The Constitution of Ukraine notes the European identity of the Ukrainian people and the irreversibility of the European and Euro-Atlantic course of our state. According to this course, on February 28, 2022, the President of Ukraine submitted our country's application for accession to the European Union. At the meeting of heads of state and governments of member countries of



this organization in Versailles, held on March 10-11, 2022 an application in which the European Council called on the European Commission to provide an opinion on without delay was approved. Quite obvious that due to these conditions in the process of scientific development of the public administration problems in Ukraine, it is necessary to focus on its Europeanization.

The purpose of the article is to propose a vision of the system of public administration principles in Ukraine in the context of its Europeanization.

Analysis of recent research and publications. Among the latest studies on the topic of our article, the most interesting, in our opinion, are works [1; 2; 3; 4]. Despite the significance of the scientific results obtained in these and some other works, the question of the principles of public administration in Ukraine requires further research.

Presenting main material. The realization of the purpose of the article is complicated by the fact that the category "public administration" is still interpreted in different ways. It happens due to the fact that the specified category is ambiguous.

It is worth mentioning that R. Melnyk even says that it is easier to describe it than to give it a definition [5, p. 39]. Here are the key points of the completed description of the category in question done by R. Melnyk:

- 1) it does not cover political activity [5, p. 40];
- 2) activities related to the internal organization (reorganization of subdivisions, transfer of public officials, implementation of disciplinary liability, etc.) of the functioning of public authorities are not public administration. This activity can be called internal management [5, p. 41];
- 3) public administration is mainly carried out by the public authority, the subjects of which primarily include executive power bodies; local governments; subjects of delegated powers (when they perform the functions of an executive authority or a local self-government body). At the same time, in certain cases, public administration can be carried out both by the legislative authority and by the judiciary. But since the scope of such activities for them is quite limited, it is not advisable to include them in the circle of subjects of public administration [5, p. 42].

According to R. Melnyk, "public administration can be understood as the externally oriented activity of a wide range of subjects (primarily public authority), related to the realization of political decisions and the implementation of the Constitution and laws of Ukraine, which aims to satisfy the public interest" [5, with. 44]. In our opinion, this definition is rather vague. Several other definitions should also be recognized as such, for example, the following:

- 1) public administration - "<...> the theory and practice of public management, which is characterized by the implementation of administrative procedures through publicity, the use of democratic management tools, the regulation of public activities and the provision of administrative services as the realization of the rights and liberties of citizens" [6, p. 605]. It is worth mentioning that this definition does not contain the words "subjects of public administration";
- 2) "<...> public administration is the involvement of all interested citizens in the processes taking place at the level of the city, district, region or country to use their rights, abilities and opportunities to carry out people's authority, independently make decisions and implement the functions of a public administrator - a social controller capable of self-organization" [7, p. 8]. As we can see, in this definition, the emphasis is on such a very general phrase as the involvement of all interested citizens in the processes taking place at the level of the city, district, region or country;



3) "<...> public administration is the outright interaction of public authority with legal entities and individuals regarding the implementation of laws and legislative acts and the performance of part of the main functions: orientation planning, which determines the desired approaches of development; creation of legal, economic and other conditions for realizing the interests of interaction participants; division of labour; cooperation and coordination of activities; monitoring of results" [8, p. 20]. This definition is an attempt to explain the category in question using the category "interaction", regarding the interpretation of which there is still no agreement in the theory of public administration;

4) "<...> public administration is coordinated group actions on issues of public affairs, which:

- related to the three branches of government (legislative, executive and judicial);

- are important in the formation of state policy;

- is part of the political process;

- significantly different from administration in the private sector;

- connected with numerous private groups and individuals working in various companies and communities" [9, p. 15]. This definition is genetically related to one of the fragments of the monograph [10, p. 18], preceded by the following statements: "We have come a long way to get a satisfactory definition of public administration, but now we can appreciate why we had to do it. No abbreviated definition can cover all the previous points. However, they can be presented in the form of a summary, which will constitute a definition" [10, p. 18]. As it seems, these statements indicate that formulating the definition of public administration, the authors of the monograph [10] did not pretend to be particularly specific.

In our opinion, the following definition can be considered more concrete: public administration is an activity for the satisfaction of the public interest, carried out by a system of state and non-state subjects of public power, the key components of which are the bodies of executive power and executive bodies of local self-government. This definition is based on the definition of the category "public administration" proposed by O. Kuzmenko [11, p. 23], and the definition of the concept of "public administration" available in V. Malinovsky's Dictionary of terms and concepts of public administration [12, p. 162].

According to V. Wilson, who is considered one of the founders of the science of public administration, it is a detailed and systematic implementation of public law [13, p. 11]. Therefore, it seems logical to ask whether the principles of public administration and the principles of administrative law coincide. The key to the answer to this question can be found in the first national academic course on administrative law, where is mentioned:

"<...> it would be wrong to equate the principles of administrative law with the principles of state management, although they are very closely related.

The principles of administrative law determine the nature of the mechanism of administrative and legal regulation of social relations and the nature of connections that are formed in the process of this regulation. Concerning the principles of public administration, these are fundamental ideas that determine the order of organization and administration" [14].

Therefore, the principles of administrative law and the principles of public administration cannot be equated. Therefore, the question of the relation arises. Answering it, we will proceed from the opinion that "we can talk about the relationship between the principles of state administration and the principles of administrative law as a whole and a part" [4, p. 116]. Given this opinion, it is logical to consider that part of the principles of public administration is the principles of administrative law.



In our country, R. Melnyk most thoroughly approached the scientific development of the problem of the principles of administrative law. In the work mentioned above [5], he indicated the following principles:

the principle of the supremacy of law. It means subordinating the activities of all public institutions to the needs of the realization and protection of human rights, affirming their priority over all other values of a democratic, social, legal state and is a complex structure that contains some mandatory elements, in particular: legality; legal certainty; prohibition of arbitrariness; access to justice provided by independent and impartial courts; observance of human rights; prohibition of discrimination and equality before the law [5, p. 67–68];

the principle of hierarchical supremacy of the law. According to this principle, the law always has a higher legal force compared to other types of normative and law enforcement acts, and legal acts that contradict the law are considered illegal and, accordingly, are not applied on the territory of Ukraine [5, p. 78–80];

the principle of lawfulness. According to this law, the limits of activity of public administration subjects are settled by the provisions of legislative acts [5, p. 80];

the principle of participation in decision-making. Presupposes the direct or indirect participation of private individuals in decision-making in the field of public administration [5, p. 82];

the principle of transparency. It requires the maximum possible openness for members of society to the processes of public administration, and information about them [5, p. 84]. It seems that this principle covers the so-called principles-requirements regarding the circulation of information, which is used in connection with the implementation of the powers of the administrative body. (for these principles-requirements, see: [15, p. 82–83]);

the principle of accountability. It stipulates that private individuals should be provided with the right to inspect and control the activities of public administration entities in detail, and obliges these entities to report to the public [5, p. 86];

the principle of efficiency. According to this principle, public administration entities, while carrying out activities to fulfil the needs of society, must ensure the rational use of resources and environmental protection [5, p. 87];

the principle of impartiality. It requires public administration entities to be impartial while making decisions and taking actions on their basis, that is, not to have and not to show any personal interest in the outcome of the case [5, p. 87].

The above list unjustifiably excludes some principles which were contained in the work of R. Melnyk published in 2012. These are the principle of proportionality, according to which administrative decisions and actions should be in a reasonable correlation with the goals defined in the legislation [16, p. 54]; prohibition of over-formalism, in other words, prohibition or restriction of citizens' rights, which is introduced only for compliance with the form [16, p. 54]; the use of authority with the purpose for which this or that authority is provided, or the principle of using the authority with the proper purpose, i.e. the one that is defined in the law or arises from its aims [16, p. 55]; responsibility of public administration for the adopted administrative acts [16, p. 56]. It should also be noted that the principle of effectiveness is narrower than the principle of efficiency and effectiveness, which appears in [16]. Therefore, it is necessary to focus on the last one. In this regard, we should note that in this case, it is about the following understanding of effectiveness: ensuring the achievement of goals and solving social problems specified in the laws and acts of the government [1, p. 74; 16, p. 57].



In 2017, a work edited by R. Melnyk was published, in which a view on the principles of administrative law was proposed, according to which the system of these principles is a complex, dynamically developing entity consisting of the following subsystems:

1) general principles of administrative law, which are considered to be the principles of the supremacy of law, the hierarchical supremacy of the law, and the principle of being based on law; 2) the principles of proper governance, which include, in particular, the principles of the use of authority for the purpose for which this authority is granted; reasonableness; impartiality; conscientiousness; prudence; non-discrimination; proportionality; participation in decision-making; timeliness; transparency; efficiency; accountability [17, p. 66].

There is much in common between the lists of administrative law principles presented in works [5], [16] and [17]. However, it should be noted that the list of principles contained in [17] unjustifiably lacks the prohibition of over-formalism and responsibility for adopted administrative acts. It also seems to be necessary:

to include in this list the principle of democracy [18, p. 48]; the principle of mutual responsibility of subjects of public administration and objects of public administration [18, p. 48]; the principle of humanism and justice in the relations between subjects of public administration and objects of public governance [18, p. 48-49]; the possibility of cancellation (or revocation) of an illegal administrative act [19, p. 129]; the principle of virtue and ethical behaviour [15, p. 77-78]; the principle of competence in the field of public administration, which requires public officials and government workers to be prepared for specific administrative activities to ensure the public interest [15, p. 79]; the principle of the ability of the subjects of public administration, which means their practical ability to implement the tasks defined by functional responsibilities, to master the tools for performing the latter in accordance with the established requirements [15, p. 79]; the principle of cultural diversity, which provides respect for all cultures, protection and dissemination of the diversity of forms of cultural expression [15, p. 80]; the principle of coherence at the level of public administration, which means that all measures of public administration must be consistent with each other and be understandable to citizens [15, p. 80]; the principle of sustainability and long-term orientation, which provides for dynamic but evolutionary reforms focused on the long term, and the use of human, economic, social, natural and other resources by the public administration so that they can be used by future generations [15, p. 81]; the principle of innovativeness and openness to the changes, according to which it is necessary to implement the results of scientific research, innovative management approaches in the practice of public administration, to perform it at the level of EU standards [15, p. 81- 82]; to replace the principle of participation in decision-making with the principle that covers ensuring participation in decision-making and proper response (it is about responding to signals from the society) [15, p. 74-76], the principle of using the authority for the purpose for which this authority is granted - with the principle of using the authority for the proper purpose, and the principle of effectiveness - with the principle of efficiency and effectiveness.

Now let us try to formulate a vision of the system of principles of public administration in Ukraine, focused on the achievements of its theory and practice in the European Union. For this purpose, let us refer to the relevant provisions of the Law of Ukraine of April 9, 1999, No. 586-XIV "On Local State Administrations" [20], the Law of Ukraine of September 6, 2012 No. 5203-VI "On Administrative Services" [21], the Law of Ukraine of December 10, 2015, No. 889-VIII "On Civil Service" [22], the Concept of Administrative Reform in Ukraine, developed by the State Commission for the Administrative Reform in Ukraine [23], The White Paper on "European



Governance" [24], the 12 principles of good democratic governance enshrined in the Strategy for Innovation and Good Governance at Local Level, approved by the Committee of Ministers of the Council of Europe in 2008 [25], and those scientific works [1; 2; 3; 7; 26], which, in our opinion, are perhaps the most interesting in terms of development the question of such a system. Generalization of information on this issue available in the listed sources gives grounds to assert that, in addition to the above conclusions about the principles of administrative law, we should also take into account the following principles: science¹ [7, p. 9]; systematic and complexity [7, p. 9];

effectiveness [7, p. 9]; self-sufficiency (to solving problems) [7, p. 9]; patriotism (cf.: [22; 23]); limitation of public administration by self-organization of civil society [2, p. 146]; proportionality - the scale of administrative decisions and the ways of their implementation must meet the goals of administration [26, p. 261] (this principle obviously covers the principle of administrative law of the same name); the principle of entropy saving, which aims to increase the orderliness of the social system [2, p. 146]; the principle of smallest action, which requires that the transition of the object of public administration to the planned state is carried out with the least destruction, and therefore focuses on the evolutionary development of public life [2, p. 146]; the principle of territoriality, according to which the basis for the separation of authorities and the establishment of their competencies is the territorial-administrative division of the state, and the main problem is the decentralization of management [2, p. 142-143]; the principle of meritoriousness, which provides for the definition of typical procedures and skills that represent the essence of public administration [2, p. 143]; objectivity - the principle that requires concentration of public administration authorities around certain objects of activity [2, p. 143]; the principle of functionality, which provides separation of tasks between the subjects of public administration in order to achieve clearly defined goals [2, p. 143]; the principle of reasonable management of financial support of public administration (cf.: [25]); official cooperation (assistance by various agencies while preparing administrative decisions) [26, p. 261]; subsidiarity - decisions of public administration entities should be implemented at those levels where their application is most effective [26, p. 261]; the principle of relevance, which requires that the choice of the level at which public administration measures will be taken and the choice of tools to be used corresponds to the chosen goals [24, p. 12]; "single window" (preparation of information on request of citizens, receiving complaints, suggestions, responses to them at one workplace in order to eliminate misunderstandings associated with the bureaucratization of solving certain issues) [26, p. 262]; priority of state policy [26, p. 262]; principle of social justice [26, p. 262]; combination of state and local interests [20]; the principle of adaptability, according to which public administration must fit the requirements of the period in which it is carried out and adapt to the priority areas of management [3, p. 103]; creativity (cf.: [7, p. 9]²); feedback [26, p. 262]; the principle of procedural justice, which requires that procedures ensure clear and impartial application of the law, as well as attention to social values such as respect for

¹ It seems that this principle provides, in particular, the need to comply with the requirements of objective laws of social development in all administrative processes, which some consider as a requirement of a separate principle of public administration, i.e., the principle of objectivity. It should be noted that there is a view that the principle of objectivity means maximum disinterestedness in administrative decision-making, in particular the absence of self-interest in various cases [26, p. 261]. However, in fact, such an interpretation of objectivity in the theory of public administration is taken into account in the principles of impartiality, virtue and ethical behavior, conscientiousness.

² The paper [7] combines the principle of creativity with the principle of adaptability, which is hardly justified.



individuals and protection of their dignity [1, p. 69]; rational minimization of the number of documents and procedural actions required to obtain administrative services [21]; democracy (public administration and management are carried out with the consent of those who are governed) [26, p. 262]; centralism on a democratic basis [26, p. 262] (the last two principles seem to cover the above principle of democracy).

CONCLUSIONS

1. Public administration is an activity to satisfy the public interest performed by the system of state and non-state public authorities, the key components of which are executive authorities and executive bodies of local self-government.

2. The system of principles of public administration in Ukraine, focused on its Europeanization, includes the principles of: supremacy of law; hierarchical supremacy of the law; being based on law; patriotism; prohibition of over-formalism; responsibility for adopted administrative acts; possibility of cancellation (or revocation) of an illegal administrative act; use of authority for the proper purpose; reasonableness; impartiality; conscientiousness; prudence; proportionality; participation in decision-making and proper response; timeliness; transparency; efficiency and effectiveness; accountability; mutual responsibility of subjects of public administration and objects of public administration; humanism and justice in the relations between subjects of public administration and objects of public governance; virtue and ethical behaviour; competence in the field of public administration; the ability of the subjects of public administration; cultural diversity; cooperation in the sphere of public administration; sustainability and long-term orientation in public administration; innovation and ever-changing; science; system and complexity; effectiveness; self-sufficiency (to solve problems); limitation of public administration by self-organization of civil society; entropy savings; the smallest action; territoriality; meritoriousness; objectivity; functionality; official cooperation; subsidiarity; "single window"; priority of state policy; social justice; compliance; combination of state and local interests; adaptability; creativity; feedback; procedural justice; rational minimization of the number of documents and procedural actions required for obtaining administrative services; democracy; centralism on a democratic basis; reasonable management of financial support of public administration.

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LIMITS OF EXERCISING THE EMPLOYEES' RIGHT TO PROTECTION IN UKRAINE

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ABSTRACT

The article examines the limits of exercising the employee's protection of his violated labor rights in Ukraine. It is emphasized that establishing the limits of the exercise of the right to protection will contribute to the effective exercise of the abovementioned right, and also serves as a guarantee of taking into account the interests of the employer. It is proven that the employee's right to protection must not violate the rights and legitimate interests of the employer and third parties. It is emphasized that the limits of the exercise of the right to protection are the obligation not to violate the rights and freedoms of the opposite party, as well as third parties, the competence of the bodies that protect labor rights, as well as the terms for applying for the protection of violated labor rights.

Keywords: protection of labor rights, the right to protection, employee's rights, rights and interests of the employer, limits of the exercise of labor rights.

INTRODUCTION

Labor law provides a wide range of protection measures to holders of subjective labor rights. At the same time, with the aim of harmonizing and taking into account the balance of subjective labor rights and legitimate interests of the parties to labor relations, labor legislation provides certain limits on the protection of their labor rights and legitimate interests. In view of this, we believe that the issue of the limits of exercising labor rights, in particular, the right to protection, requires a separate research.

Analysis of the latest research. A significant contribution to the study on the problem of the limits of exercise of labor rights in Ukraine was made by theoretician P.M. Rabinovych and representatives of the science of civil law Ye.O. Michurin, M.O. Stefanchuk, L.V. Krasyska. However, it should be noted that with certain exceptions in the science of labor law the abovementioned problem has not been researched.

The guarantee of subjective rights cannot be understood unilaterally, only as the provision of the authorized subject of protective labor relations, which is the employee.

The necessity to set the limits of the protection of subjective labor rights is stipulated by the tasks of legal protection of violated labor rights and legitimate interests. Taking the objective necessity of harmonizing the rights and interests of employees and employers into account, it can be concluded that the right to protection cannot be unlimited. The exercise of the right to protection must have its limits.

Main part. The right to protection of violated labor rights is an independent protective right, which lies in the employee's ability to take independent factual and legal actions, to use all means of influence on the violator not prohibited by law, to protect his right by his actions.



If the right to protection is considered as a subjective protective right, then we can refer to Article 13 of the Civil Code of Ukraine, which stipulates that a person exercises civil rights within the limits granted to him by a contract or acts of civil legislation. If this norm is extrapolated to labor relations, then we can come to the conclusion that the right to protection can be exercised by the employee within the limits provided by the labor legislation, local normative legal acts, and the collective or labor agreement. The general limits of the exercise of protective labor right to the protection of labor rights are outlined here.

Further in Article 13 of the Civil Code of Ukraine additional limits of the exercise of civil rights are established: when exercising their rights, a person is obliged to refrain from actions that could violate the rights of other persons, cause damage to the environment or cultural heritage; actions of a person committed with the intention of harming another person, as well as abuse of rights in other forms, are not allowed; when exercising civil rights, a person must adhere to the moral principles of society; the use of civil rights for the purpose of unlawful restriction of competition, abuse of a monopoly position on the market, as well as unfair competition, are not allowed.

Speaking about the legal limits of rights, P. Rabinovych notes that the specific limits of certain rights are not universal, but local and, in a certain sense, temporary [1; p. 8]

The right to protection as a protective labor right must derive from the law and be based on a legal norm. And, therefore, its use should not violate the procedure for regulating labor relations established by legal norms. It can change mandatory or contractual regulation only in case such regulation is contrary to human rights or legal principles.

M.O. Stefanchuk defends his own opinion. He proposes the following limits of the exercise of civil rights: 1) by the form of expression: those defined by acts of civil legislation and those defined by the deed; 2) by a number of persons: general, special and individual; 3) by time: indefinite and temporary; 4) by the scope of subjective civil rights in respect of which limits are established: universal, group and individual; 5) by the degree of certainty: absolutely and relatively determined; 6) by the legal significance of the individual's will: imperative and dispositive [2; p. 8].

However, the specified views of scientists do not cover the full extent of the limits of exercising the subjective rights of the subjects of legal relations. They do not take into account public interests when exercising the right, as well as the rights of other persons. After all, the right of one person cannot be protected if the rights of third parties are violated.

A.S. Sydorenko divides the limits of the realization of subjective rights into general and special. The researcher refers specific rights provided for by the Constitution of Ukraine, laws and labor contracts to general. She regards the following as special ones: subjects must not violate the rights and legally protected interests of other parties to labor relations; persons must act reasonably and fulfill their duties in good faith [3; p. 30].

Therefore, the question of evaluating the concepts of conscientious and reasonable performance of duties arises.

The obligation not to violate the labor rights and legitimate interests of other persons should be considered to be one of the limits of the exercise of the right to protection.

The issue of not violating the rights and legitimate interests of other persons when exercising the right to protection by employees has several aspects. Non-violation of the rights and interests of other persons applies to both obliged persons (in our case, the employer) and third parties. In addition, among the limits of the right to protection, it is necessary to highlight the prevention of unfair competition in labor relations.



Quite often the protected by law rights and interests of other persons are considered to be the limits of the exercise of the right. There is no need to say that the rights of third parties are the limits of the exercise of subjective rights, if we can limit ourselves to saying that the subjective right of one person ends where the subjective right of another one begins.

From this follows the important rule that the employee's right to protection cannot limit or violate the employer's rights. For example, the workers announced a strike. The employer appealed to the court with the demand to declare the strike illegal because the strike disrupts the employer's performance of business contracts and he may incur contractual sanctions in this regard. The employer appealed to the court with a demand to ban the strike on the grounds that the employees do not perform the minimum necessary work to ensure the vital activity of the enterprise. The security did not work, the operation of the boiler room was not ensured, because it was the heating season and there was a threat that the heating communications could freeze and fail. In this case, the strike acts as one of the forms of exercising the right to protect the legitimate interests of employees. The workers declared a strike in compliance with the procedure stipulated by the law "On the procedure for resolving collective labor disputes (conflicts)". But the right of workers to declare a strike in order to protect their rights and legitimate interests is balanced by the right of the employer to demand the implementation of the minimum necessary work for the survival of the enterprise. Conducting a strike in this case violates the employer's property rights and interests.

Based on the goal of social dialogue, the rights of employees and employers must be balanced. That is, we are talking about mutual respect and realization of the rights of both employees and employers.

Researchers now increasingly write about the need for legal protection of labor rights and legitimate interests not only of the employee, but also of the employer. [4; p.158] On this occasion, N.V. Perepiolkina notes that the Ukrainian labor legislation heavily protects the employee, and is not interested in the interests of the company. [5; p. 117]

A similar opinion was expressed by O.M. Rym, who notes that the excessive protection of labor legislation over employees has led to a reluctance to enter into labor contracts in practice, because in this case employers, whose rights are not protected, suffer. [6; p. 257]

Another view prevails in the scientific literature. N.O. Melnychuk emphasizes that ensuring the contractual regulation of labor relations must be carried out by the legislator on the basis of balancing the interests of the parties of labor relations, which is ensured, among other things, by eliminating the imbalance in the rights and obligations of the parties in their legal status, unless otherwise is determined by the peculiarity of the legal status of certain categories of employees and the need for their increased protection. [7; p. 161]

A more moderate position is taken by S.M. Prylypko and O.M. Yaroshenko. They note: "The most difficult problem of today, which must be solved in the new codified act, is the achievement of an optimal combination of the interests of employees and employers while ensuring the proper protection of the rights and interests of employees, and the creation of efficient production.

In this connection, there is a need to rethink one of the postulates of Soviet labor law, regarding the priority of the rights and interests of employees. The need arises to find a reasonable balance between the rights and interests of employers and employees. To achieve this, it is necessary to analyze the legal status of employers in order to make proposals regarding changing priorities in their legal regulation". [8; p. 16]



Analyzing the views of scientists on the problem of a reasonable balance between the rights of employees and employers, it should be noted that in labor relations, the employee is objectively the weaker party in terms of securing his rights, since the employer, unlike the employee, is endowed with disciplinary power, and is also the economically stronger party in labor relations. Accordingly, the task of the legislation is to balance the interests of both parties of labor relations with the aim of harmonizing their rights and interests by expanding the scope of contractual regulation. At the same time, it is necessary to ensure the minimum number of rights and guarantees for the employee, which is determined by the current legislation. The law limits the rights of the employer by prohibiting the reduction of the guarantees and rights of employees compared to the current legislation. Similarly, the law should set limits for the employee to exercise the right to protection in order to guarantee the employer's rights. The employee can exercise his right to protect the violated rights to the extent that he does not limit the rights of the employer.

The same applies to the violation of the rights of third parties. Employees have the right to protect violated or contested rights and legitimate interests, but at the same time, the protection should not violate the rights and interests of third parties. In this case, it is not only about the labor rights and interests of third parties. The obligation not to violate the rights and interests of third parties applies to all types of rights and interests of third parties, regardless of industry affiliation. Since we are talking about balancing rights and interests, in this case, the law or the court may set these limits. For example, the Law "On Collective Agreements and Contracts" provides the procedures for announcing a strike. As the announcement of a strike affects not only the rights of the employer, but also his obligations to third parties, the law provided for a term (time period) during which the body (person) leading the strike must notify the employer or a person authorized by him in writing. The purpose of this norm is: a) to protect the interests of the employer in connection with the announcement of a strike and b) to provide an opportunity for the employer to take measures to ensure the fulfillment of his obligations in accordance with the concluded contracts.

In order to protect the rights and interests of third parties, the law stipulated the duty of the employer to warn suppliers and consumers, transport organizations, as well as other interested enterprises, institutions, and organizations about the decision of employees to declare a strike as soon as possible.

In this case, with the aim of taking into account the rights and interests of third parties, the law set restrictions on the declaration of the right to strike in terms of setting terms of warning persons about the declaration of a strike in order to minimize negative consequences. The employer's duty to warn suppliers and consumers, transport organizations, as well as other interested enterprises about the declared strike is also established.

Another aspect of not infringing the rights of other parties is the limitation of unfair competition in labor relations. O.M. Rym investigated this problem in detail from the point of view of legal regulation. [9; p. 160]

The researcher came to the conclusion that only the employee and the employer can be the subjects of competitive actions in labor relations. The disclosure of the employer's trade secret, as well as the employee's arbitrary use of the employer's confidential information for personal purposes or for the benefit of a third party. [10; p. 291] can be considered to be the most widespread forms of competition.



As for the right to protection, the law primarily protects the interests of the employer in terms of non-disclosure of information that constitutes a commercial secret. At the same time, in order to prevent unfair competition, the authors suggest concluding appropriate agreements as an appendix to the employment contract, or including them in the text of the employment contract in order to prevent such competition.

In this case, such restrictions provide for the protection of the rights of employers, and also act as a guarantee for employees against unlawful prosecution for the possible disclosure of information that constitutes a commercial secret.

Another limit of the exercise of the right to protection is the question of the jurisdiction of labor disputes. Labor disputes are considered in protective legal relations. The employee has the right to choose whom to turn for the protection of labor rights. At the same time, the law establishes certain restrictions regarding the choice of the body and the choice of the form of protection of violated labor rights and legitimate interests. Therefore, the question of jurisdiction of the resolution of labor disputes is also among the limits of exercise of the right to protection.

The issue of jurisdiction means which body is authorized to consider the relevant labor dispute. The law establishes certain requirements regarding the jurisdiction of labor disputes.

On the one hand, this demarcates the competence of various bodies for resolving labor disputes and thereby defines the limits of a person's claim for the protection of labor rights, since such a claim can only be addressed to the appropriate body, and on the other hand, the procedure of jurisdiction established by law is designed to ensure proper protection of labor rights and legitimate interests.

The question of jurisdiction involves the choice of the body to which the employee will turn for the protection of the violated right, as well as the choice of the legal form in which this protection will be carried out.

It should be noted that the employee has the right to choose a form of protection within the limits provided by law. The employee independently determines which form of protection is the most optimal for him in this case. The choice of the form of protection depends both on the employee himself and on the nature of the violated right. At the same time, having chosen the appropriate form of protection of his violated labor rights, he is obliged to follow the procedures established by law or contract, which can be carried out within the limits of the appropriate form. Accordingly, within the framework of the chosen form of protection, the employee applies to the body provided by law, which must use all opportunities provided by law to protect the violated labor right or legitimate interest.

This is not accidental. After all, one of the trends in the development of the modern right to protection is the correspondence between substantive law and legal forms of its protection. Correspondence of the legal form of protection to the content of substantive law finds its manifestation in the fact that the law itself and the legal forms of its protection are based on the same legal principles.

This is expressed in two trends: the expansion of the claim form for the protection of labor rights, as well as the expansion of the possibility of applying conciliation-arbitration procedures for the protection of labor rights and legitimate interests.

This, in turn, expands the limits of the application of the right to protection by employees of their violated labor rights and legitimate interests.

Another limit of exercising the right to protection of violated labor rights is the existence of terms.



Requirements for the protection of labor rights and legitimate interests of employees cannot be unlimited in time. If the law or the labor or collective agreement, or the local normative legal act establishes the terms of existence of the labor law, then with the expiration of the specified term, the need for its protection disappears. In addition, the existence of terms is due to the fact that there is a need to limit the procedure for applying for the protection of the violated right. After all, there cannot be a situation of indefinite uncertainty regarding the application of material and legal methods of protection to the obliged person. However, there is an exception to this rule. It is provided for by Article 233 of the Labor Code of Ukraine: in case of violation of the legislation on wages, the employee has the right to apply to the court with a claim for the collection of wages without any term.

The peculiarity of terms in labor law is that, in the cases provided for by law, they can be established by agreement between the parties of labor relations.

S.V. Vyshnovetska determines such terms related to the immediate renewal of violated or contested labor rights:

- 1) Limitation Periods, i.e. the legally established terms during which subjects of labor relations have the right to demand protection of their violated right;
- 2) procedural terms, i.e. terms intended for consideration of labor disputes, as well as for the execution of various procedural actions;
- 3) terms of execution of decisions on labor disputes and terms determining the number of monetary claims of employees to enterprises, institutions, and organizations. [11; p. 4]

Depending on the stages of existence of labor relations, we can distinguish the following types of terms: legal constitutive terms and legal termination terms. In the event of a change of legal relations, there may be additional legal terms.

Legal constitutive terms means terms associated with legal facts that give rise to labor relations. They determine the conditions for the emergence of the right to certain benefits provided for by law or a collective or labor agreement. Thus, according to the law “On Vacations”, an employee has the right to annual basic and additional vacations of full duration in the first year of work after six months of continuous work at the given enterprise. [12] Before the expiration of the specified term, the employee can also use the right to vacation, but the duration is proportional to the working time, except for cases when the employee’s right to a full-time vacation before the expiration of the six-month period is provided for by law. Before the expiration of the six-month period of continuous work, the employee does not have a subjective labor right to vacation, and therefore, he cannot protect such a right. You cannot violate and protect what does not exist.

For the limits of protecting employees’ labor rights, the termination terms are also important, that is, the terms that determine the limits of the existence of subjective rights and obligations. Stopping (preclusive) terms are terms that, in case of non-fulfillment of a right or non-fulfillment of an obligation within a certain period, lead to the termination of this right or obligation. [13; p. 201] Termination terms may be established by law (terms of calculation upon dismissal of Article 116 of the Labor Code of Ukraine) or by contract (term of the employment contract of Article 23 of the Labor Code of Ukraine). Within the limits defined by law, the termination terms can be changed by agreement of the parties in labor relations.

Legal termination terms determine the extreme limit of the existence of subjective law in time. The legal termination term determines the duration of the intact subjective right, during which the subject may or may not exercise it at his discretion.



It is necessary to pay special attention to the terms for applying to the bodies that provide legal protection of violated rights. We have already considered the issue of such terms above. We only state the fact that the expiration of the term of application for the protection of the violated right is extinguished by the possibility of exercising the subjective regulatory right in a compulsory manner through the bodies that consider labor disputes, while the regulatory subjective right itself is not lost. In contrast to the termination terms, the terms of appeal to the bodies that carry out legal protection of violated rights are established exclusively by law and cannot be changed contractually.

CONCLUSIONS

Summarizing the conducted research, it can be concluded that the limits of the exercise of the right to protection in Ukraine are the obligation not to violate the rights and freedoms of the opposite party, as well as of third parties, the competence of the bodies that protect labor rights, and the terms for applying for the protection of violated labor rights.

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GENESIS OF THE STATE MANAGEMENT OF BUDGET SECURITY

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ABSTRACT

The article examines the issues of the historical development of state management of budget security. Based on the elaboration of numerous historical, specialized scientific and legal sources, it was established: indirect references to the actual origin of state management of budget security, the lack of a systematic approach to the formation of the indicated scientific and practical direction and its gradual development through the development of the provisions of state finances, state administration and state safety. The periodization of the development of state management of budget security is proposed, which includes the following stages: initial-preliminary (VII century BC - 1989), establishment-development (1990 to the present). The presented periodization not only provides an idea of the stages of origin and formation of state management of budget security in Ukraine, but also, focusing on the lack of system and discontinuity of the latter, once again confirms the need for fundamental research in this area. Further study of the historical conditions of the functioning of the scientific and practical direction "state management of budget security" will make it possible to forecast further ways and prospects of its development in the conditions of a changing environment.

Key words: state administration, budget security, state finances, state security.

INTRODUCTION

Formulation of the problem. State budget security management is a fairly young science and practical activity, which, like any practical activity and scientific direction, is characterized by certain historical prerequisites and determinants of its emergence. However, studying a wide range of literary sources indicates a lack of such historical research does not help. At the same time, without knowing the progress of history, its primary rhythms, it is impossible to predict the future. The famous French philosopher, writer, mathematician, physicist Blaise Pascal claimed that: "The past and the present are our means, the future is our goal!" [1]. Therefore, conducting a study of the history of the development of state management of budget security is an extremely necessary and urgent task.

Analysis of works of predecessors. It should be noted that historical studies in the field of public administration in general were undertaken by many domestic scientists, in particular: V. Averyanov, A. Antonov, L. Antonova, G. Atamanchuk, V. Bakumenko, V. Beglitsia, O. Borysenko, C. Bela, N. Vasylieva, N. Vinogradova, A. Degtyar, S. Dombrovska, O. Yevsyukov,



V. Yemelyanov, M. Ivashov, O. Ilyash, Yu. Kalnysh, V. Knyazev, G. Koval, V. Kovregin, Yu. Kovbasyuk, I. Lopushynskiy, V. Lugovoi, S. Master, N. Nyzhnyk, O. Obolenskiy, D. Plekhanov, S. Poltorak, A. Pomazy-Ponomarenko, I. Prykhodko, V. Sadkovy, G. Sytnyk, V. Sychenko, S. Soroka, V. Stepanov, O. Stoyan, Yu. Surmin, S. Khadzhiradayeva, D. Yurkovsky and others. L. Akimova, M. Vysochanskiy elaborated on issues of the history of the development of state management of economic security in their works. Against the background of the obtained scientific achievements, the complete lack of research in the field of the history of the development of state management of budget security is perceived as a gap that inhibits the formation of full-fledged and effective mechanisms of the latter.

Presentation of research results. Studying numerous historical sources in the field of public administration, economy, including finance, as well as regarding the domestic quasi-state, and then the state territorial space, show the complete absence of any mentions not only of state management of budget security, but also of budget security. Let us recall that "the science of public administration is a product of the modern, post-industrial, primarily informational and technological stage of society's development. Therefore, it is necessary to distinguish between historical prerequisites and modern factors of its emergence and development." [2, P.352]. In our opinion, the following historical facts and events became the historical prerequisites for the emergence of state management of budget security in Ukraine: the formation of state finances, above all the budget system in the territory that is now part of Ukraine, and, of course, the development of state administration [3].

A review of the history of public administration and the economic history of Ukraine testifies to the origin of public administration and public finance in the ancient territories of present-day Ukraine in the Greek factor colonies of Olbia, Tyre, Chersonesus, Theodosia, Pantikapeia, Phanogoria, Tanais, which were formed on the Crimean Peninsula around the 7th century. before Christ; these city-states were distinguished by a fairly progressive and well-developed political system and economic system, the structure of the functional and management apparatus of the state and the state treasury [4, p.27]. Concluding the excursion into ancient history, we note that despite extremely interesting hypotheses regarding the originality and legal succession of Ukrainian statehood, the first most significant and powerful state formation on the territory of modern Ukraine was Kyivan Rus [5, p.23; 6]. Note that the vast majority of financiers state the fact of the formation of the domestic system of public finance precisely in this period [7, p.49; 8, p. 51]. The first mentions of the budget, as the main financial and planning document of the country, and more precisely about its prototype - the estimate, are found in written historical evidence from 1654, while they were of a general and city form and were compiled in the form of a report for the past year, which had arbitrary form [4, p.43].

It should be noted that despite the consistent and gradual development of the public finance system in Ukraine (as a part of the territory of certain countries), over the following centuries, we do not find any evidence of activity or scientific direction in the state management of budget security. And even the vast majority of decades of the 20th century. did not become starting stages for the process of development of the latter in the domestic professional and scientific space.

So, despite the certainly favorable desire to raise the level of influence of our country in historical retrospect in the geopolitical space, it should be determined that all the listed historical prerequisites gained real effectiveness for the formation of the main modern factor in the emergence and development of state management of budget security - the acquisition of



independence by Ukraine. Under these conditions, it is appropriate to include the main determinant, namely, the beginning of a new stage of state formation in Ukraine at the end of the 20th century, as well as its derivatives, among the modern factors of the emergence of state management of budget security, in particular:

- development of the domestic system of public finances, including the budget system;
- development of public administration in Ukraine;
- emergence of the direction of security in the sphere of state relations of Ukraine;

However, regardless of the official point of view, Ukraine gained its independence back in 1990, since it was on July 16, 1990 that the Verkhovna Rada of the Ukrainian SSR adopted the Declaration on the State Sovereignty of Ukraine. It should be noted that this document established provisions that marked the beginning of the development of not only independent state-building processes, but also financial and security ones [9].

The adoption of the Declaration caused an impetus not only to the improvement of the main normative act of the country at that time, the Constitution of the Ukrainian SSR, which was already supplemented in October with a provision on the assignment of powers regarding the security of the country to state bodies and the determination of these powers by legislation (Article 30) [10], but also to the beginning of the development of the domestic budget system, namely: already at the end of 1990, the Verkhovna Rada of the Ukrainian SSR adopted the Law of the Ukrainian SSR "On the Budgetary System of the Ukrainian SSR", which established the foundations of the organization of the budgetary system of the sovereign Republic [11]. The analysis of the presented document testifies to the following principled positions in the context of the object of the study, which consist in enshrining: full sovereignty of the budgetary system of Ukraine; organization of budget implementation under the Council of Ministers of the Ukrainian SSR through the Ministry of Finance of the Ukrainian SSR, ministries, state committees, departments, local Councils of People's Deputies of the Ukrainian SSR and their executive committees; powers to ensure the receipt of all budget revenues and the effectiveness of budget expenditures by the Ministry of Finance of the Ukrainian SSR, ministries, state committees, departments, local Councils of People's Deputies of the Ukrainian SSR and their executive committees; implementation of expenses for the maintenance of state and local councils and state and local administration of the Ukrainian SSR, courts and prosecutor's office. There is no mention of budget security in this document, however, the original status of the latter among other components of national/state security (due to the above-mentioned provisions on the composition of expenditures of the republican and local budgets) was for the first time and for many years enshrined in this Law of Ukraine [11]. Anticipating the next events, we note that the Budget Code of Ukraine of 2001 finally and unequivocally established this provision through Article 87, which states [12]: "expenditures made from the State Budget of Ukraine include expenditures on: law enforcement activities and ensuring the security of the state" (in the same version, it was preserved in the current Budget Code [123]).

In 1992, by order of the President of Ukraine, the first body of executive power on national security issues was formed - the National Security Council of Ukraine [14]. This normative document not only defined and normalized the organizational provisions of the activity of the specified body, but Article 5 also defined the National Institute of Strategic Studies under the President of Ukraine as a basic scientific and research institution, specifically engaged in research on national security issues. Despite the apparent monopolization of scientific research in this field, this very provision gave a decisive impetus to the latter, in particular: the intensification of



scientific publications on national security issues begins precisely from this moment [15, p.87]. In the same period, the state management of budget security as a type of activity was established through the adoption of the Law of Ukraine "On State Service" [16].

Further, the regulatory support of the above-mentioned Council underwent changes in 1994 with the implementation of the "Regulations on the National Security Council under the President of Ukraine", which significantly developed the main tasks of the above-mentioned collegial body [17]. However, soon (in 1996) with the adoption of the Constitution of Ukraine, this body changed its name according to the Basic Law of Ukraine to the National Security and Defense Council of Ukraine, Art. 107 of which defines its main function - coordination and control of the activities of executive authorities in the field of national security and defense, as well as its main organizational provisions of functioning [18].

To implement the provisions of Art.107 of the Constitution of Ukraine, by the Decree of the President of Ukraine in the same year 1996, the Temporary Regulation on the Council of National Security and Defense of Ukraine is put into effect [19]. The next two years were marked not only by some changes to the specified normative document, but also by the adoption, according to Art. 107 of the Constitution of Ukraine, a number of defining normative legal documents, such as: the Concept (fundamentals of state policy) of national security of Ukraine (1997), the Law of Ukraine "On the National Security and Defense Council of Ukraine" (1998).

The improvement of the budget system, process, mechanisms, including the introduction of the treasury system for servicing the State Budget [20], led to the need to revise standardized approaches to its management; the updated provisions were reflected in the Budget Code of Ukraine in terms of structural elements - chapters of the latter [21]. Despite any lack of references to budget security, emphasis should be placed on the establishment for the first time in Article 87 of this normative document of expenditure on ensuring state security at the expense of the State Budget of Ukraine.

The next step in the development of state management of budget security was the adoption of the Law of Ukraine "On the Basics of National Security of Ukraine" (2003) and the signing of the decree of the President of Ukraine "On the National Security Strategy of Ukraine" (2007). For the implementation of the intended areas of improvement of the national security management system, the "Methodology for calculating the level of economic security of Ukraine" was formed and approved by the order of the Ministry of Economy of Ukraine by the end of 2007 [22]. In the specified regulatory document for the first time, including [22]: the subcontracting of budget security (a component of financial security, which, in turn, is a component of economic security) is defined and the definition of budget security itself is given ("the state of ensuring the solvency of the state, taking into account the balance of income and expenses state and local budgets and the efficiency of the use of budget funds"), approaches to determining the integral index of budget security, as well as indicators and threshold values of budget security are provided.

As mentioned above, one of the modern factors in the emergence of state management of budget security is the development of the domestic system of state finances. The end of 2007 was marked by significant steps in the field of reforming the system of public finance management, which continues to this day. Numerous normative acts that accompanied the entire package of changes during this period (On the approval of the Strategy for the Modernization of the State Finance Management System: Order of the Cabinet of Ministers of Ukraine dated 17.10.2007 No. 888; Loan Agreement (Project for the Modernization of State Finances) between Ukraine and the International Bank for Reconstruction and Development (25.03.08): Law of Ukraine No. 591-VI



dated 24.09.2008 On approval of the Concept of Development of the State Finance Management System: Decree of the Cabinet of Ministers of Ukraine dated 03.08.12 No. 633-r On the Strategy for the Development of the State Finance Management System : Decree of the Cabinet of Ministers of Ukraine dated 08.01.2013 No. 774-r; On the approval of the Strategy for Reforming the State Finance Management System for 2017-2020: Decree of the Cabinet of Ministers of Ukraine dated 08.02.2017 No. 142-r) defined various directions and tasks on the way to building an effective system of public finance management, and therefore a powerful domestic public finance system [23 - 27]. Budget security is one of the most important indicators of effectiveness, efficiency and stability of the state finance system. Against the background of the complete disregard of budgetary security issues by almost all of the above-mentioned documents in the field of public finance, the adoption and approval by the Cabinet of Ministers of Ukraine of the Concept of ensuring national security in the financial sphere with a difference of two weeks in a row in relation to the Concept of system development is seen as strange and even not entirely consistent with them management of public finances [28]. This state of affairs indicates a lack of coordination of actions not only within the system of executive authorities of Ukraine as a whole, but also within the Cabinet of Ministers of Ukraine in particular. The analysis of the presented provisions indicates their practical non-implementation in time and space; however, this state of affairs once again emphasizes the importance and necessity of this research.

An important step in the development of budget security management was the clarification of the methodology for calculating economic security by the order of the Ministry of Economic Development and Trade of Ukraine approving the Methodological recommendations for calculating the level of economic security of Ukraine, which, among other things, contain provisions on budget security and its calculation [29].

The Law of Ukraine "On National Security in Ukraine" adopted in 2018 was an important normative document on the regulation of national security provisions [1].

Consistently performing the functions of state management of national security, the President of Ukraine by his order approved the decision of the National Security and Defense Council of Ukraine regarding the new National Security Development Strategy [31].

It is also worth emphasizing the establishment in 2021 of the Bureau of Economic Security of Ukraine, which, according to the normatively established subcontracting of budget security, should become an effective subject of the latter's management and, according to expectations, will replace the tax police, the economic units of the national police and the department of counterintelligence protection of the state's interests in the sphere of economic security of the SBU [32]. Undoubtedly, such centralization of control functions within the system of state management of budget security is a positive step that will contribute to the improvement of the latter's quality.

The conducted historical-comparative and problem-chronological processing and systematization of information on the development of domestic state management of budget security allowed us to propose the following periodization of the latter (table 1).



Table 1.

Periodization of the development of state management of budget security in Ukraine

Name of the stage	Years	Main highlights
Initial-preliminary	7th century B.C. - 1989	the formation of historical prerequisites for the emergence of the state administration of budgetary security in Ukraine, in particular: the formation of state finances, above all the budget system, as well as the development of state administration in the territory that is now part of Ukraine
Establishment and development	1990 until now	formation of factors of state management of budget security: the beginning of a new stage of state formation in Ukraine (1990); development of the national system of public finances (1990); emergence of the direction of unrest in the sphere of state relations of Ukraine (1990); development of the state administration system (1993)
		development of budgetary security positions in the domestic scientific field (end of the 20th century - beginning of the 21st century)
		consolidation of the concept of budgetary security, methodology and regulations for its calculation in the domestic regulatory and legal field (2007)
		consolidation of the status of budgetary security as an element of national security in the budgetary sphere; determination of ways of development of budgetary security (2012)
		clarification of the concept of budgetary security and methods of its definition (2013)

CONCLUSIONS

The presented periodization not only gives an idea of the stages of origin and formation of state management of budget security in Ukraine, but also, focusing on the lack of system and discontinuity of the latter, once again confirms the need for fundamental research in this area. Further study of the historical conditions of the functioning of the scientific and practical direction "state management of budget security" will make it possible to forecast further ways and prospects of its development in the conditions of a changing environment.

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$$f(x) = a_0 + \sum_{n=1}^{\infty} \left(a_n \cos \frac{n\pi x}{L} + b_n \sin \frac{n\pi x}{L} \right) \quad (1)$$

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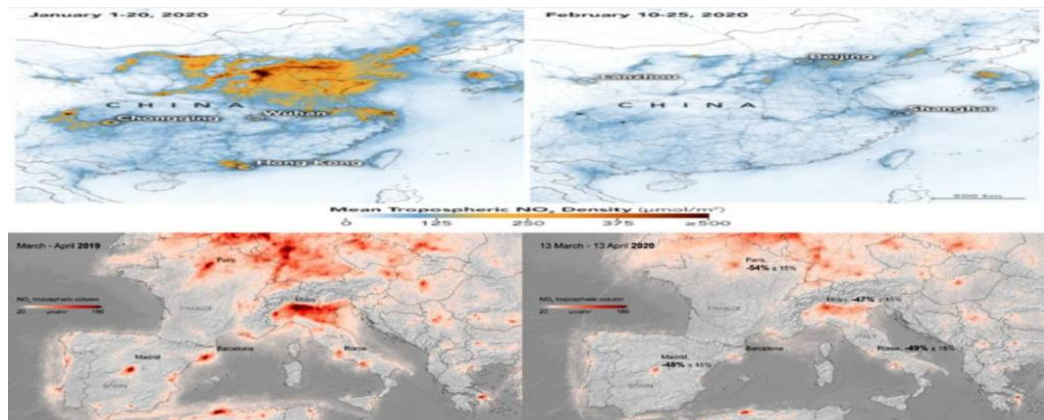


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