

необхідно переглянути співвідношення страхових платежів працедавця і працівника в бік збільшення частки останнього. Це призведе до поліпшення положення працедавця, вивільнить частину його грошового потоку для розвитку виробництва і стимулюватиме зацікавленість працівника у легалізації всього заробітку.

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THE ADVANTAGES OF PUBLIC GOODS PROVISION AT THE LOCAL LEVEL IN THE CONTEXT OF FISCAL FEDERALISM

At the present stage in the fiscal relations in Ukraine is the combination of two coordinating action forces – market regulation and decision-making by the state management through process representation of public interests, most clearly traceable at the local level.

It is necessary to specify the presence reasons related to the inability to perform market objectives efficient use of resources. They can enroll imperfect competition, externalities and public goods. Where the market cannot provide improvements in resource allocation, the government at all levels has an opportunity to correct the results of its work.

It is believed that in a democratic state determining budget priorities may reflect public preferences and to be based on public choice. The result of public choice should be to provide public goods citizens regardless of where they live in one state. The concept of public goods in modern conditions of democratic and market transformations necessary singled out in strategic and important segment of Ukraine. The undisputed lever guarantor of economic stability and of public welfare establishment serves determining the level of public goods provision at local level in particular and the state in general.

Serious structural characteristics in provide public goods – a degree of decentralization of public finances. Decentralization allows tailoring the provision of public goods to preferences local residents, increases the responsibility of local governments and the degree of effectiveness of the public sector in general by introducing elements of competition.

Public goods have two distinct aspects:

- nonexcludability consumption;
- nonrivalrous consumption.

“Nonexcludability” means that the cost of keeping nonpayers from enjoying the benefits of the good or service is prohibitive. The second aspect of public goods is what economists call “nonrivalrous consumption” – providing benefits are made outside the competitive market. Nonexcludability is usually considered the more important of the two aspects of public goods [2].

In our view, in terms of decentralization and development democratic principles of state appears particularly importance such thing as local goods. Thus, local goods – a public services

non-competitive nature of the benefits which identified only part of the state's population living within a particular territory. It should be expected that these products and services will be provided most effectively at the level of local government. To the benefits inherent in providing at the local level include the use of social benefits on public order, security, economic activities, Environment, housing and communal services, health, spiritual and physical development, education, social protection and social security and so on.

The advantages of local support and funding of public services is that it allows providing a wide range of tastes and requirements of the services according to local changes in patterns of demand and financial opportunities. Important in the provision public goods at the local level is a clear division of expenditure responsibilities between levels of government, sufficient financial capacity at the local level in order to perform its obligations, autonomy of local governments and public control over the efficiency of their activities.

Decentralization in the general context of fiscal federalism is somehow related to the problem of the distribution of responsibilities between the different levels of government.

The main problem of fiscal federalism is to understand the process of coordination of various government functions from different levels of government. This requires the investigation of the relationship between the proportions of the population that carries out social choice for various public goods, boundaries of administrative units within which individuals make choices about public functions and services provided by the executive, and on the kinds of external economic effects of services supplied by the Government. Thus, issues of fiscal federalism is to find an effective combination of responsibility for decisions about the number and diversity manageable levels of government goods and services provided to citizens defined administrative and territorial units[1, p. 618].

It is important to say, that local public goods and services are likely to be most effectively produced by local governing units. Modern processes of decentralization in Ukraine, accompanied by the administrative and territorial reform are advanced, but important next step is to ensure the efficiency of public goods within a particular territory. For this purpose it is necessary to ensure the full financing of the delegated powers without bringing their own revenues at the local level, the modernization of budget planning in the context of efficiency of budgetary resources and the adequacy of income of local budgets and effective control in the sphere of budgetary relations at the local level. In terms of transformations is important to gradually implement the above measures with the involvement of the competent and public level in the management of socio-economic processes at the local level to avoid the problems of strengthening the institution of local government.

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КОНСУЛЬТАЦІЙНІ ПОСЛУГИ МИТНИХ ОРГАНІВ ЯК ЗАСІБ ПОКРАЩЕННЯ ЗОВНІШНЬОЕКОНОМІЧНОЇ ДІЯЛЬНОСТІ

За умови розвитку ринкової економіки зростає роль та значення якості наданих митними органами послуг. Адже, саме це, значною мірою, визначає ефективність розвитку зовнішньоекономічної діяльності держави.

Державна фіскальна служба України (ДФС) реалізуючи податкову та митну політику в