

9. Біда О. Мітинги під обстрілами. Як люди виборюють Україну в окупованих містах. URL: <https://hromadske.ua/posts/mitingi-pid-obstrilami-yak-lyudi-viboryuyut-ukrayinu-v-okupovanih-mistah>

DOI <https://doi.org/10.30525/978-9934-26-229-6-46>

GOVERNMENT SUPPORT OF BUSINESS UNDER THE CONDITIONS OF MARITAL STATE

Sevastyanenko O. V.

*Senior Teacher at the Department of Administrative, Financial and Informative Law
State University of Trade and Economics
Kyiv, Ukraine*

Small and medium-sized businesses play a significant role in the functioning of the socio-economic systems of Ukraine. In particular, it provides an innovative segment in entrepreneurship and healthy competition. Since our state is currently in an economic crisis, first caused by the COVID-19 pandemic, and later by the invasion of our territory by the troops of an aggressor country, therefore small and medium-sized businesses are now gaining the most relevance and currently need support the most from the state. One of the main problems faced by small enterprises on their way to development is the lack of own funding, which significantly exacerbates their need for borrowed resources. Also, precisely because of the invasion, most enterprises lost their physical establishments, and a significant number of employees lost their jobs.

Small and medium-sized businesses enterprises need financial aid, because as the experience of other countries of the world shows, almost the entire state is dependent on small and medium-sized businesses, therefore, after the war, this segment will be a driving force in the formation and improvement of the economy of Ukraine. SMEs businesses are a significant driving force because, firstly, they are more numerous, as statistics show, as of the end of 2020 there were 373,310 SMEs enterprises compared to 512 units of large ones [1], taking into account that due to the COVID-19 pandemic, the number has already shrunk, but they still occupy a leading position. Secondly, small and medium-sized enterprises produce more in terms of sales volumes, thereby providing more jobs to the population. As of the end of 2020, SMEs produced and sold products for 6.4 million UAH, in turn, as large products for 3.6 million [1] UAH. Which is an additional important aspect in maintaining this segment of the economy now, during the war and especially after victory?

According to Art. 2 of the Law of Ukraine «On Accounting and Financial Reporting», small enterprises are those whose indicators, as of the date of drawing up the annual financial statements for the year preceding the reporting year, meet at least two of the following criteria: the book value of assets must be 4 million euros for a small one, for the average up to 20 million euros; net income from the sale of products – up to 8 million euros and up to 40 million euros, respectively, and the average number of employees should reach 50 and 250 people. [2]

Since Ukraine is a fairly modern and developed country, all state support programs for the relocation or financing of enterprises have been gathered in one place, namely in the state program «Action», which is convenient for finding the necessary information for business, finding available credit and assistance .

Currently, during the period of martial law, many companies with programs that agree to support Ukrainian business have been activated, in particular, for example: the Support Ukrainian Businesses [3] platform, aimed at supporting companies that have reoriented their production or continue to work, covering the humanitarian needs of Ukrainians and the Armed Forces of Ukraine . Also, for example, the online business platform «One to One» [3] from the National Electronic Exchange, it will help entrepreneurs to exchange specialists, equipment, technologies, resources, capacities for solving business tasks.

In particular, our state began to help businesses that were located in the border territories with the aggressor country, in places where hostilities were and are being conducted. Developed a single platform of digital interaction for relocation, that is, moving a business to a relatively peaceful territory. In other words, Ukrainian enterprises located in the zone of active hostilities can receive assistance in moving their facilities to the western regions of Ukraine. State and regional support programs have been created for this purpose. In particular, enterprises will be able to move to safe regions: Lviv, Ternopil, Khmelnytskyi, Zakarpattia, Rivne and other regions.

Businesses that submit an application will be provided with conditions for free relocation to the place of temporary relocation, as well as for: selection of suitable areas for the location of production; relocation and resettlement of personnel; selection of employees at the place of deployment after moving. Since the support of this program will be joined by such companies as; Ukrainian railway company «Ukrzaliznytsia» and Ukrainian post company «Ukrposhta».

In order to support this small and medium-sized business by the Cabinet of Ministers of Ukraine even before the war, on February 1, 2020, a decision was made to implement the State Program «Affordable Loans 5-7-9%». This program is implemented by the Entrepreneurship Development Fund. The only participant of the FRP is the Government of Ukraine represented by the

Ministry of Finance of Ukraine, which coordinates all aspects of the Fund's activities. Currently, the government has expanded the range of opportunities for Small and medium-sized businesses and provides loans of up to 60 million UAH to any Ukrainian enterprise at 0% during martial law. [4]

What is provided under this program in wartime:

1. A loan for the implementation of an investment project and for debt refinancing is granted for a maximum of 5 years. For working capital financing – for 3 years;

2. The list of instruments that will allow banks to provide loans under the «5-7-9%» program in the event of a lack of collateral has been expanded;

3. The export credit agency will be able to insure the loans of exporting entrepreneurs, which simplifies access to cheap financing;

4. Any Ukrainian company, where the final beneficiaries with a share of more than 50% are Ukrainians, will be able to receive a loan;

Also, due to the fact that during the war, significant areas for sowing were destroyed in order to ensure the stimulation of the agricultural sector of the small and medium business segments, on March 13, 2022, the government approved changes to the provision of financial state support to farmers during the sowing season. As part of the program, support is provided [3]:

– small and medium-sized agricultural producers with a turnover of no more than 20 million euros per year, which is the equivalent of an enterprise that cultivates up to 10,000 hectares;

– interest rate compensation for borrowed loans;

– the maximum amount of the loan, which is subject to interest rate compensation, is 50 million UAH, the validity period will be 6 months;

– lending is provided for agricultural activities (sowing) during the period of martial law;

– the maximum amount of the state guarantee for portfolio loans is set to 80%.

So, we can conclude that our state fully supports small and medium-sized businesses by creating the necessary programs during the martial law period, providing financial guarantees and loans on more favorable terms than before the war. Since, he understands that our state will be rebuilt on this business segment in the future, because Small and medium-sized businesses are more mobile and accessible and, compared to large enterprises, have already resumed their work. In particular, thanks to the expansion of the state program «Affordable loans 5-7-9%», enterprises can attract funds for the restoration and modernization of their fixed assets, invest in their projects, thereby helping to support our economy. The introduction of an agricultural program for the sowing period is also a very important aspect, because with this the state will stimulate people to work in this direction, on which our future will completely depend.

References:

1. Official website of the State Statistics Service [Electronic resource]. – 2022. – Mode of access to the resource: <http://ukrstat.gov.ua> (date of application: 05/20/2022)
2. On accounting and financial reporting in Ukraine: Law of Ukraine dated 07/16/1999 No. 996-XIV, current edition – Edition dated 07/01/2021
3. Official website of the «Diya.Business» application [Electronic resource]. – 2022. – Mode of access to the resource: <https://business.diia.gov.ua/wartime> (application date: 05/20/2022)
4. Changes to the program «Available loans 5-7-9%»: company support and activation of entrepreneurship – edition of March 28, 2022 <https://www.kmu.gov.ua/news/zmini-do-programi-dostupni-krediti-5-7-9-pidtrimka-posivnoyi-kampaniyi-ta-aktivaciya-pidpriyemnictva28032022>

DOI <https://doi.org/10.30525/978-9934-26-229-6-47>

**ON INDIVIDUAL ISSUES OF THE FUNCTIONING
OF THE COMMISSION FOR AN EXTERNAL INDEPENDENT
ASSESSMENT (AUDIT) OF THE EFFECTIVENESS
OF THE NATIONAL BUREAU'S PERFORMANCE**

**ЩОДО ОКРЕМИХ ПИТАНЬ ФУНКЦІОНУВАННЯ КОМІСІЇ
З ПРОВЕДЕННЯ ЗОВНІШНЬОЇ НЕЗАЛЕЖНОЇ ОЦІНКИ
(АУДИТУ) ЕФЕКТИВНОСТІ ДІЯЛЬНОСТІ
НАЦІОНАЛЬНОГО БЮРО**

Slavytska A. K. Славицька А. К.

*Doctor of Law, кандидат юридичних наук,
People's Deputy of Ukraine Народний депутат України*

В червні цього року Європейською радою ухвалено рішення про надання Україні статусу кандидата в члени Європейського союзу [1]. Водночас однією із суттєвих умов, які залишаються актуальними для будь-якої країни-кандидата є зведення до мінімуму корупційних ризиків в усіх можливих сферах життєдіяльності держави. З цією метою в Україні утворено ряд державних органів, до відання яких віднесено здійснення антикорупційної діяльності, в тому числі й орган із спеціальним статусом – Національне антикорупційне бюро України (далі – Національне бюро), завданням якого є протидія корупційним та іншим кримінальним правопорушенням, які вчинені вищими