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## MECHANISMS FOR IMPLEMENTATION OF ENVIRONMENTAL TAXES AND INSURANCE

**Abstract.** It is noted that from the standpoint of sociology, “management — a function of organized systems of various nature — (technical, biological, social), which ensures the preservation of their structure, maintaining a certain state or transfer to another state, in accordance with the objective laws of the existence of this system, which implemented by a program or deliberately set aside”. Management is carried out through the influence of one subsystem-controlling, on the other-controlled, on the processes taking place in it with the help of information signals or administrative actions.

It is proved that self-government allows all members of society or a separate association to fully express their will and interests, overcome alienation, effectively combat bureaucracy, and promote public self-realization of the individual. At the

same time, wide direct participation in the management of insufficiently competent participants who are not responsible for their decisions, contradicts the social division of labor, reduces the effectiveness of management, complicates the rationalization of production. This can lead to the dominance of short-term interests over promising interests. Therefore, it is always important for society to find the optimal measure of a combination of self-management and professional management.

It is determined that social representation acts, on the one hand, as the most important intermediary between the state and the population, the protection of social interests in a politically heterogeneous environment. On the other hand, it ensures the operation of a mechanism for correcting the political system, which makes it possible to correct previously adopted decisions in a legitimate way, without resorting to violence. It is proved that the system of social representation influences the most important political relations, promotes social integration, that is, the inclusion of various social groups and public associations in the political system.

It is proposed to use the term “self-government” in relation to several levels of people’s association: the whole community – public self-government or self-government of the people, to individual regions or communities – local, to production management – production self-government. Traditionally, self-government is seen as an alternative to public administration. Ideology and practice of self-government originate from the primitive, communal-tribal democracy.

It is established that, in practice, centralization has become a “natural form of government”. In its pure form, centralization does not recognize the autonomy of places and even local life. It is characteristic of authoritarian regimes, but it is also widely used by democratic regimes, where they believe that political freedoms should be fixed only at the national level.

It is determined that since the state has achieved certain sizes, it is impossible to abandon the admission of the existence of local authorities. Thus, deconcentration appears as one of the forms of centralization and as a cure for the excesses of the latter. Deconcentration assumes the presence of local bodies, which depend on the government functionally and in the order of subordination of their officials. The dependency of officials means that the leadership of local authorities is appointed by the central government and may be displaced.

**Keywords:** Self-government, public administration, deconcentration, democracy, local authorities, society, civil society, state policy, public authorities, public control, social structuring.

## **ПАРТНЕРСЬКІ ВІДНОСИНИ МІЖ ДЕРЖАВОЮ І ГРОМАДСЬКІСТЮ НА РІЗНИХ РІВНЯХ ЇХ СОЦІАЛЬНОЇ СТРУКТУРИЗАЦІЇ**

**Анотація.** Зазначено, що з позиції соціології, “управління – функція організованих систем різної природи – технічних, біологічних, соціальних, що забезпечує збереження їх структури, підтримання певного стану або переведення в інший стан, відповідно до об’єктивних закономірностей існування

даної системи, що реалізується програмою або свідомо поставленою метою”. Управління здійснюється шляхом впливу однієї підсистеми — керуючої, на іншу — керовану, на процеси, що протікають в ній, за допомогою інформаційних сигналів або управлінських дій.

Доведено, що самоврядування дозволяє всім членам суспільства або окремого об’єднання найбільш повно висловлювати свою волю й інтереси, долати відчуження, ефективно боротися з бюрократизмом, сприяє громадській самореалізації особистості. Водночас, широка безпосередня участь в управлінні недостатньо компетентних учасників, які не несуть відповідальності за свої рішення, суперечить суспільному поділу праці, знижує ефективність управління, ускладнює раціоналізацію виробництва. Це може призвести до домінування короткострокових інтересів над інтересами перспективними. Тому для суспільства завжди важливо знайти оптимальну міру поєднання самоврядування та професійного управління.

Визначено, що соціальне представництво виступає, з одного боку, найважливішим посередником між державою і населенням, захищає соціальні інтереси в політично неоднорідному середовищі. З іншого боку, воно забезпечує дію механізму корекції політичної системи, що дає можливість виправити раніше прийняті рішення законним чином, не вдаючись до насильства. Доведено, що система соціального представництва впливає на найважливіші політичні зв’язки, сприяє соціальній інтеграції, тобто включенню різних соціальних груп, громадських об’єднань в політичну систему.

Запропоновано термін “самоврядування” живити відповідно до кількох рівнів об’єднань людей: до всієї громади — громадське самоврядування або самоврядування народу, до окремих регіонів або громад — місцеве, до управління виробництвом — виробниче самоврядування. Самоврядування розглядається як альтернатива державного управління. Ідеологія і практика самоврядування ведуть свій початок від первісної, общинно-родової демократії.

Встановлено, що на практиці централізація стала всюди “природною формою управління”. У чистому вигляді, централізація не визнає автономії місць і навіть місцевого життя. Вона властива авторитарним режимам, але широко використовується також і режимами демократичними, де вважають, що політичні свободи повинні бути закріплені тільки на загальнонаціональному рівні.

Визначено, що з моменту досягнення державою певних розмірів відмовитися від існування місцевих органів стає неможливо. Таким чином, деконцентрація постає однією з форм централізації і як ліки від надмірностей останньої. Деконцентрація передбачає наявність місцевих органів, що залежать від уряду функціонально і в порядку підлеглості їх посадових осіб. Залежність посадових осіб означає, що керівництво місцевих органів призначається центральним урядом і може бути їм заміщена.

**Ключові слова:** самоврядування, державне управління, деконцентрація, демократія, місцеві органи влади, суспільство, громадянське суспільство, державна політика, органи публічної влади, громадський контроль, соціальна структуризація.

## ПАРТНЕРСКИЕ ОТНОШЕНИЯ МЕЖДУ ГОСУДАРСТВОМ И ОБЩЕСТВЕННОСТЬЮ НА РАЗНЫХ УРОВНЯХ ИХ СОЦИАЛЬНОЙ СТРУКТУРИЗАЦИИ

**Аннотация.** Указано, что с позиции социологии, “управление — функция организованных систем различной природы — (технических, биологических, социальных), обеспечивающая сохранение их структуры, поддержание определенного состояния или перевода в другое состояние, в соответствии с объективными закономерностями существования данной системы, реализуется программой или сознательно поставленной целью”. Управление осуществляется путем воздействия одной подсистемы — управляющей, на другую — управляемую, на протекающие в ней процессы с помощью информационных сигналов или управленческих действий.

Доказано, что самоуправление позволяет всем членам общества или отдельному объединению наиболее полно выразить свою волю и интересы, преодолевать отчуждение, эффективно бороться с бюрократизмом, способствует общественной самореализации личности. В то же время, широкое непосредственное участие в управлении недостаточно компетентных участников, которые не несут ответственности за свои решения, противоречит общественному разделению труда, снижает эффективность управления, усложняет рационализацию производства. Это может привести к доминированию краткосрочных интересов над интересами перспективными. Поэтому для общества всегда важно найти оптимальную меру сочетания самоуправления и профессионального управления.

Определено, что социальное представительство выступает, с одной стороны, важнейшим посредником между государством и населением, защитой социальных интересов в политически неоднородной среде. С другой стороны, оно обеспечивает действие механизма коррекции политической системы, что дает возможность исправить ранее принятые решения законным образом, не прибегая к насилию. Доказано, что система социального представительства влияет на важнейшие политические связи, способствует социальной интеграции, то есть включению различных социальных групп, общественных объединений в политическую систему.

Предложен термин “самоуправление” использовать относительно нескольких уровней объединения людей: всему обществу — общественное самоуправление или самоуправление народа, к отдельным регионам или общинам — местное, к управлению производством — производственное самоуправление. Традиционно самоуправление рассматривается как альтернатива государственного управления. Идеология и практика самоуправления ведут свое начало от первоначальной, общинно-родовой демократии.

Установлено, что на практике централизация стала “естественной формой управления”. В чистом виде, централизация не признает автономии мест и даже местной жизни. Она свойственна авторитарным режимам, но широко используется также и режимами демократическими, где считают,

что политические свободы должны быть закреплены только на общенациональном уровне.

Определено, что с момента достижения государством определенных размеров отказаться от допущения существования местных органов становится невозможно. Таким образом, деконцентрация выступает одной из форм централизации и как лекарство от излишеств последней. Деконцентрация предусматривает наличие местных органов, зависящих от правительства функционально и в порядке подчиненности их должностных лиц. Зависимость должностных лиц означает, что руководство местных органов назначается центральным правительством и может быть им смещено.

**Ключевые слова:** самоуправление, государственное управление, деконцентрация, демократия, местные органы власти, общество, гражданское общество, государственная политика, органы публичной власти, общественный контроль, социальная структуризация.

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**Thesis statement.** One of the important features of the dynamics of modern Ukrainian society is the civic initiative as awareness and proactive activities for the benefit of society. In combination with moral categories such as civic duty, civil conscience, it serves as a reliable means for the further progressive development of civil society in Ukraine. In accordance with the Law of Ukraine “On the Principles of Internal and Foreign Policy” of July 1, 2010, the establishment of civil society as a guarantee of democratic development is defined as one of the directions of the internal policy of Ukraine. State policy in the field of formation of institutions and civil society organizations envisages strengthening of their interaction with public authorities, introduction of public control over the activity of the authorities, regular consultations with the public. In order to create favorable conditions for the further development of civil society in Ukraine, to establish an effective mechanism

for the interaction of its institutions with executive authorities and local self-government bodies on the basis of partnership and mutual responsibility, to ensure the implementation and protection of human and citizen’s rights and freedoms, the Strategy of the state policy of promoting the development of civil society was approved by the Decree of the President of Ukraine № 212/2012 of March 24, 2012.

From the standpoint of sociology, “management is the function of organized systems of various nature — (technical, biological, social) that ensures the preservation of their structure, maintaining a certain condition or transfer to another condition, in accordance with the objective laws of the existence of this system, implemented by the program or deliberately put aim”. Management is carried out through the influence of one controlling subsystem on the other — controlled one — with the processes taking place in it with the help of information signals or administrative actions.

**Analysis of recent research and publications.** The relevance of the topic of the article indicates that Ukrainian scientists are actively studying this issue. V. Kovalenko is one of the first ones in the field of science who proved the necessity of the transition to a democratically self-organized society based on the partnership relations between the state and the public (society) at various levels of their social structuring. The following scientists, such as V. Bakumenko, V. Bilorus, M. Boichuk, N. Lypovska, O. Obolenskyi, L. Pashko, I. Pismennyi, S. Seriogin, D. Rusyn, Yu. Sharov, O. Yuldashev and others consider the effectively functioning civil society to be the basis of the transition to public administration.

However, the question of finding an optimal model for the interaction of government bodies and civil society institutions, in which the state and people will act as a whole and their efforts will be aimed at establishing an atmosphere of trust and symbiotic interaction between them, needs further scientific research.

**Objective of the article.** The objective of the article is to develop theoretical foundations and practical approaches to improving the partnership between the state and the public at different levels of their social structuring.

**Results.** Scientists in the field of political science believe that the term “self-government” is a type of management in which the object and subject of management coincide and as one of the forms of organization of human coexistence is based on the principles of freedom, equality and direct participation in management. According to the the-

ory of management, “management is a purposeful, systematic influence on the groups of people in the process of their activities” [1]. The concept of “management” has its derivatives: “governance”, “manager”, “administrator”, “government”, “self-government”. The latter term is particularly important, as local self-government is now one of the most important political tasks.

The term “self-government” is usually used in relation to several levels of people’s association: to the whole community – public self-government or self-government of the people, to separate regions or communities – local self-government, to production management – production self-government [5]. Traditionally, self-government is seen as an alternative to public administration. Ideology and practice of self-government originate from the primitive, communal-tribal democracy. V. Kovalenko, O. Yuldashev made great contribution to the development of the theory of self-government [2, p. 102]. The essence of their concept is in denying the institution of coercion and building society from the bottom to the top through the voluntary association of free individuals and communities. In Marxism, the concept of public self-government is used to characterize the future of a classless communist society, which must be based on the self-government of the masses.

Self-government allows all members of a society or a separate association to fully express their will and interests, to overcome alienation, to effectively combat bureaucracy, and to promote the social self-realization of the individual.

At the same time, wide direct involvement in the management of insufficiently competent participants who are not responsible for their decisions contradicts the social division of labour, reduces the efficiency of management, and complicates the rationalization of production. This may lead to the domination of short-term momentary interests over prospective ones. Therefore, it is always important for a society to find the optimal combination of self-government and professional management.

Politics of self-government, according to political scientists, can be realized through the system of social representation in the state. Social representation refers to the interconnected and contradictory unity of institutions, through which the will of the citizens transfers to the sphere of political decision-making.

The system of social representation includes a party system and a system of civil voluntary associations. Through the system of social representation, society shapes and sets issues that need to be addressed on the agenda. Thus, the social representation is, on the one hand, the most important mediator between the state and the population as to the protection of social interests in a politically heterogeneous environment. On the other hand, it provides the mechanism for the correction of the political system, which makes it possible to correct the previously adopted decisions in a lawful manner, without resorting to violence. Political requirements that are formed within the system of social representation can be aggravated or rejected, acting as a component of party politics

or detailed recommendations of civil associations.

The joining of efforts at the level of civil associations becomes an organized support for certain political decisions. In addition, through the system of social representation, information communication is carried out, trust in power is formed, that is, political legitimacy.

Thus, the system of social representation influences the most important political relations, promotes social integration, that is, the inclusion of different social groups and civil associations in the political system.

It should be borne in mind that the term “policy” is widely used in management, but it is very specific: it is a general direction for decision-making and activities. The following statement of D. Rusyn is important as well: “The real profession of a genuine official should not be a policy”. He must “manage”, first of all, impartially [4]. This requirement can be applied even to so-called “political” officials.

Administrative law usually examines the competence of local authorities, their vertical relationship, and the administrative structure. In analysing specific situations, it usually follows from the fact that the system of public administration is excessively centralised, so it is expedient to separate local self-government. A. Krasnosilka considers it wrong, from the point of view of the science of state administration, the regions, which are part of the state, are characterised by three main features: the independence of administrative bodies; availability of autonomous competence; legal entity status, including financial resources and autonomous budget [3].

Self-government is certainly in family relations with federalism in the sense that here and there local authorities are formed based on elections and have the rights of a legal entity. Self-government differs from federalism in that it is carried out within the state and, above all, the autonomy of local entities is neither constitutional nor legislative, but only administrative. But local associations have a full set of administrative functions, that is, their autonomy is complete. It is difficult to disagree with this opinion of A. Krasnosilka. Further, she emphasizes, "We have to state that in practice "self-government" has been repeatedly limited, and although it looks like an attractive myth, in fact the Anglo-American model of self-government develops in the direction of simple decentralization of the French type" [3].

Local self-government implies decentralization of governance. Local authorities in this case, are of a dual nature. They remain free self-governing bodies, but at the same time act as geographically separate subdivisions of the state, that is, the local authorities provide the interests of the local population themselves and, at the same time, are representatives of the state in the constituency.

Despite the limitations, decentralization, like the previous forms of governance, determines the existence of "local freedoms". "Communal institutions", writes O. Yuldashev, "make for freedom the same thing like elementary school for science does; they make it accessible to the people, allow to use its benefits, and get used to consuming it [2, p. 136]. A nation can introduce free administration without communal

institutions as well, but it will not have the spirit of freedom". In other words, decentralization, despite its limited capacity, is a stabilizing factor in public life. According to Lamennais, it allows to get rid of the Centre's apoplexy and paralysis of limbs.

In practice, centralization has become everywhere a "natural form of administration". In its pure form, centralization does not recognize the autonomy of regions and even local life. It is common for authoritarian regimes, but is also widely used by democratic regimes, which believe that political freedoms should be consolidated only at the national level.

However, since the state has achieved a certain size, it is impossible to refuse to admit the existence of local authorities. Thus, deconcentration appears as one of the forms of centralization and as a cure for the excesses of the latter. Deconcentration assumes the presence of local authorities, which depend on the government functionally and in the order of subordination of their officials. The dependency of officials means that the officials in local authorities are appointed by the central government and may be displaced [4].

**Summary.** Functional dependence means that the central authority can recognize the very broad competences of local authorities, but at any time, it can review their powers, change or cancel their decisions, both because of the violation of law and for reasons of expediency. These provisions, expressed by the French scientist, have not lost their relevance today.

In such a way:

- the development of civil society and the rule of law cannot do without



broad participation in state and public affairs of citizens themselves;

- self-government is the highest form of democracy. That is why issues of formation and development of local self-government, deepening of the democratization of all social life, involvement of non-profit non-governmental organizations in social partnership with local self-government become of particular importance;

- local self-government is a socio-political institution in which the population, directly or through elected authorities, takes part in solving everyday local problems;

- local self-government, as one of the forms of representative and direct democracy, is expressed in the fact that it represents the most optimal of the known forms of democracy, which is most capable of solving the issues of local importance quickly, promptly and efficiently;

- local self-government is a form of social organization with all the characteristic features and, on the other hand, this public organization is endowed with the rights of public authorities in a strictly defined legislative area. Both local self-government and non-governmental organizations are elements of a democratic society. Both of these institutions relate to self-governing organizational forms;

- the public and self-governing nature of local self-government and the non-profit sector is the basis that unites them and promotes their interaction.

In its most widespread sense “self-government” is targeted self-regulation of social system as well as any other one. In this sense, self-government is inherent to any society, be-

cause it has mechanisms of internal regulation. Often, self-government interprets as independence from the centre, the ability of the administrative unit to solve its own internal problems independently. In this sense, the term “local self-government” is commonly used.

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