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## DECENTRALIZATION IN UKRAINE: CURRENT STATE AND PROSPECTS

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### Abstract

After Ukraine gained independence in 1991, the state gradually took some steps to develop local self-government and empower the regions. Thus, in 1997, Ukraine ratified the European Charter of Local Self-Government, and over the next few years, a number of regulations were adopted that delimited and established the powers of individual regions of the state. In particular, such acts were the Constitution of the Autonomous Republic of Crimea, the Law of Ukraine "On Local State Administrations", the Law of Ukraine "On Local Self-Government in Ukraine" and the Law of Ukraine "On the Capital of Ukraine-Hero City Kyiv". However, all discussions and measures related to the reorganization of the entire system of public power in the state, as a rule, always concerned the redistribution of powers at the national level: President - Parliament - Government or transfer of powers from local governments to the level of district state administrations. perform the powers granted by law. Following the events of Euromaidan, the new Government launched the national project "Decentralization", on April 1, 2014, adopting the Concept of Local Government Reform and Territorial Organization of Power in Ukraine. The V.Groisman government, in turn, identified support for decentralization reform as one of its priorities.

The main goal of the reform is to transfer a significant part of powers, resources and responsibilities from the executive to local governments. In addition to legislative changes to the delegation of powers, the reform also involves reducing the influence of districts and reorganizing them.

**Keywords:** local self-government, decentralization, subventions, state support, budget.

Instead of several dozen districts in each region should be created 4-6 counties, which were to be formed on the basis of population and compactness, in each county can live from 150 to 400 thousand people. In general, the planned division of the entire territory of Ukraine will be divided into 120-130 counties. Below the county will be an administrative unit - community - an association of a number of villages, towns or cities. The concept is to unite villages into large communities to give such entities broad financial and managerial autonomy. In each village, communities with a population of more than 50 people will elect elders - representatives of the authorities in the village. In addition, in the future it is planned to introduce the institution of prefects, who will supervise the observance of the Constitution and laws of Ukraine by local governments in the territory entrusted to them.

In order to effectively implement the reform and to avoid contradictions between the Constitution on the one hand and laws and by-laws on the other, as well as to further implement the European Charter of Local Self-Government, a draft law on amendments to the Constitution of Ukraine was developed. This bill should help move away from the centralized model of government and strengthen the role of local government and community in the development of their re-

gion. Bill № 2217a was developed by a specially created Constitutional Commission, and later received a positive opinion from the Venice Commission.

The draft Law on Amendments to the Constitution of Ukraine (on decentralization of power) does not provide for a special status for certain districts of Donbass, instead, the draft provides for the possibility of a specific procedure for local self-government in some administrative-territorial units of Donetsk and Luhansk regions. In addition, to monitor compliance with the Constitution and laws of Ukraine, a new institution of civil servants - prefects, who will not have the authority to interfere in the management of the region, or to influence the distribution of funds.

The reform does not mean the weakening of the central government in such issues as defense, foreign policy, national security, the rule of law, and respect for civil liberties. The President will have the right to dissolve local self-government bodies if they violate the sovereignty and territorial integrity of Ukraine.

In the first reading, the amendments to the Constitution were supported by 265 deputies. At a meeting of the Council of Regions on September 25, 2015, President of Ukraine Petro Poroshenko stated that amendments to the Constitution will depend on the implementation of the Minsk agreements and in case of martial law the Constitution will not change. Due to the lack of

political consensus for the adoption of amendments to the Constitution, the reform continued by amending the legislation. After the successful implementation of the reform in 2019, the Government of Ukraine again proposed to consolidate the course of the reform, making appropriate amendments to the Constitution.

As of the beginning of the reform in 2014, only 6 regions in Ukraine were self-sufficient, which caused a significant regional disparity and, consequently, the quality of life and services received by Ukrainians. These challenges required radical reforms in public administration, local self-government and territorial organization of power in Ukraine, Fig.1.

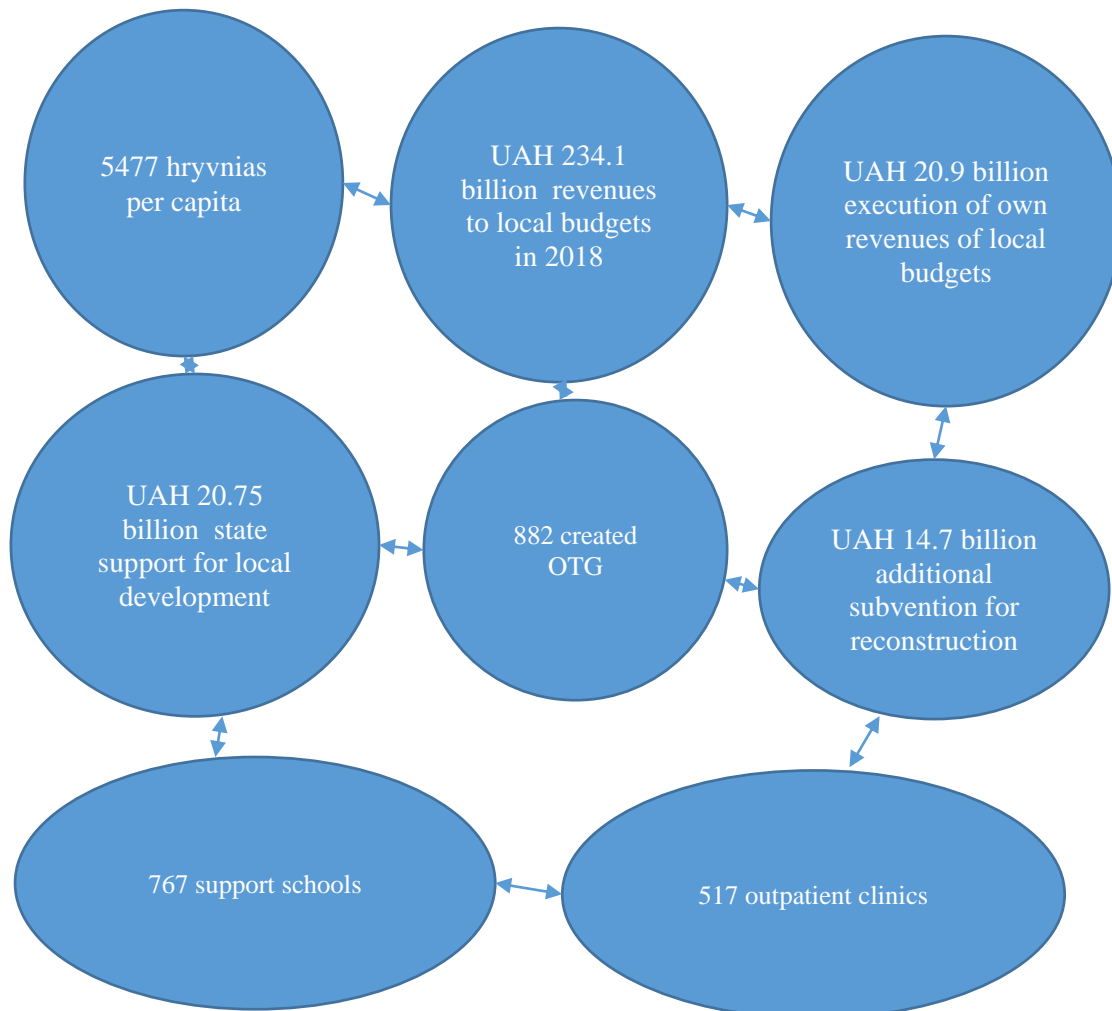


Figure 1. The process of decentralization in Ukraine in 2018-2019

In 2018, UAH 234.1 billion. revenues went to local budgets, which is 21.9% more than last year, and in 2019 the amount was UAH 267 billion. Per one inhabitant of Ukraine, local budgets received 5,477 hryvnias in 2018, which is 1,006 hryvnias more than in the previous period. The total amount of state support in 2019 amounted to UAH 20.75 billion. for local and regional development, which is 41.5 times more than in 2014. Additional subventions for construction, reconstruction, and repair of roads were received from the state budget in the amount of UAH 14.7 billion.

The most significant result of budget decentralization is the increase in the share of local taxes and fees in local budget revenues from 2.5% in 2012-2014 to 30% in 2018, mainly due to the transfer of certain taxes and fees to local budgets. In 2018, the volume of local budgets for the first time exceeded the volume of the state budget and amounted to 52% of the consolidated budget of Ukraine. For comparison, in 2014 this share

was 42%. The standard of the ratio of state and local budget revenues of most EU countries - 50:50 - can be considered achieved. Over 15% of GDP is redistributed through local budgets in Ukraine. The share of own revenues of local budgets (general fund) in GDP in 2018 was 7.1% (in 2014 - 5.1%), in 2019 it will be 6.8% (forecast), and own revenues of local budgets increased from UAH 68.6 billion in 2014 to UAH 234.1 billion in 2018, according to the forecast for 2019 - UAH 267 billion. Own income per capita increased from UAH 203.4. in 2016 to UAH 415.4. in 2018 (+31.5%), and according to the forecast for 2019 will amount to UAH 503.9. (+ 23.1%) 7. Meanwhile, the practical dependence of local budgets on transfers from the state budget remains a problem. In the Law of Ukraine "On the State Budget for 2018" the amount of intergovernmental transfers for local budgets amounted to UAH 314 billion. Of these, intergovernmental transfers from the general fund - UAH 300 billion, from the special - UAH

14 billion. The Law of Ukraine "On the State Budget for 2019" provides for a total of 40 different types of grants and subventions to be sent to local budgets, including 29 subventions and 5 types of grants from the general fund of the state budget. In order to increase the resource of local budgets, revenues from: personal income tax on income from land lease remain on the ground; 5% of the rent for hydrocarbon production; land tax for forest lands; 13.44% excise tax on fuel. In total, for 2019, an additional resource in the amount of UAH 44.6 billion was attracted for all territorial communities. According to the Ministry of Finance of Ukraine, local budget revenues in 2019 will increase compared to 2018 by UAH 41.4 billion. (by 16.6%) to UAH 291.1 billion [3].

The total expenditures of local budgets in January-June 2019 amounted to UAH 261.5 billion, which is UAH 10.1 billion less than the expenditures made for

the same period in 2018. Of this amount, general fund expenditures this year amounted to UAH 225.8 billion, which is UAH 13.9 billion less than last year's figure. 2.

The structure of expenditures of local budgets is dominated by expenditures on wages and salaries (36%), expenditures on social security (20%), and other current expenditures (18.5%).

From the general fund of OTG budgets, in which almost 2% of the population of Ukraine is registered, expenditures in the amount of UAH 28.6 billion (which is 11% of the total expenditures of all local budgets of Ukraine) were financed, including:

- UAH 18.5 billion (64.7% of the total expenditures) was allocated for accrued salaries,
- to pay for utilities and energy - UAH 9.9 billion (6.0%).

Table 1

The structure of revenues of the general fund of local budgets in the first half of 2019

Name of payment	Receipts for the 1st half 2019	665 OTGs formed in 2015-2017 (5620.7 thousand people)				141 OTGs, formed in 2018 (including 24 cities of regional significance in which the accession took place (2694.6 thousand people))	
		Revenues		Deviation		Revenues for the first quarter 2019	
		1st half of 2018 (thousand UAH)	1st half of 2019 (thousand UAH)	+/-	%		
Income tax	10303,6	5214,3	6160,8	946,5	118,2	4142,8	
Excise tax (total)	1198,1	713,3	715,6	2,3	100,3	482,4	
excise tax on fuel	816,1	568,0	552,9	-15,1	97,3	263,2	
Local taxes and fees (total)	5337,1	2752,8	3372,2	619,4	122,5	1964,9	
including:							
- payment for land	2415,5	1266,2	1966,0	699,9	155,3	449,5	
- Single Tax	2561,4	1318,0	1535,7	217,7	116,5	1025,8	
- Real Estate	334,3	155,8	205,7	49,9	132,0	128,6	
Fee for the provision of administrative services	203,9	112,7	118,9	6,2	105,5	85,0	
Total	17 587,0	9 021,5	10 705,5	1 684,0	118,7	6 881,5	

One of the ways to increase the effectiveness of financial regulation at both the state and regional levels is the introduction of a system of financial controlling, the task of which, in our opinion, should be reduced to determining the needs of relevant institutional units in financial information; improving the analytical foundations of financial policy; coordination of the process of

planning, forecasting, control over the formation and use of financial resources of the region; comparison of planned and actual performance indicators of general and special funds; identification of alternatives for management decisions on the use of financial resources. The main expenditures of local budgets for the first half of 2019 (general, special fund) fig. 2.

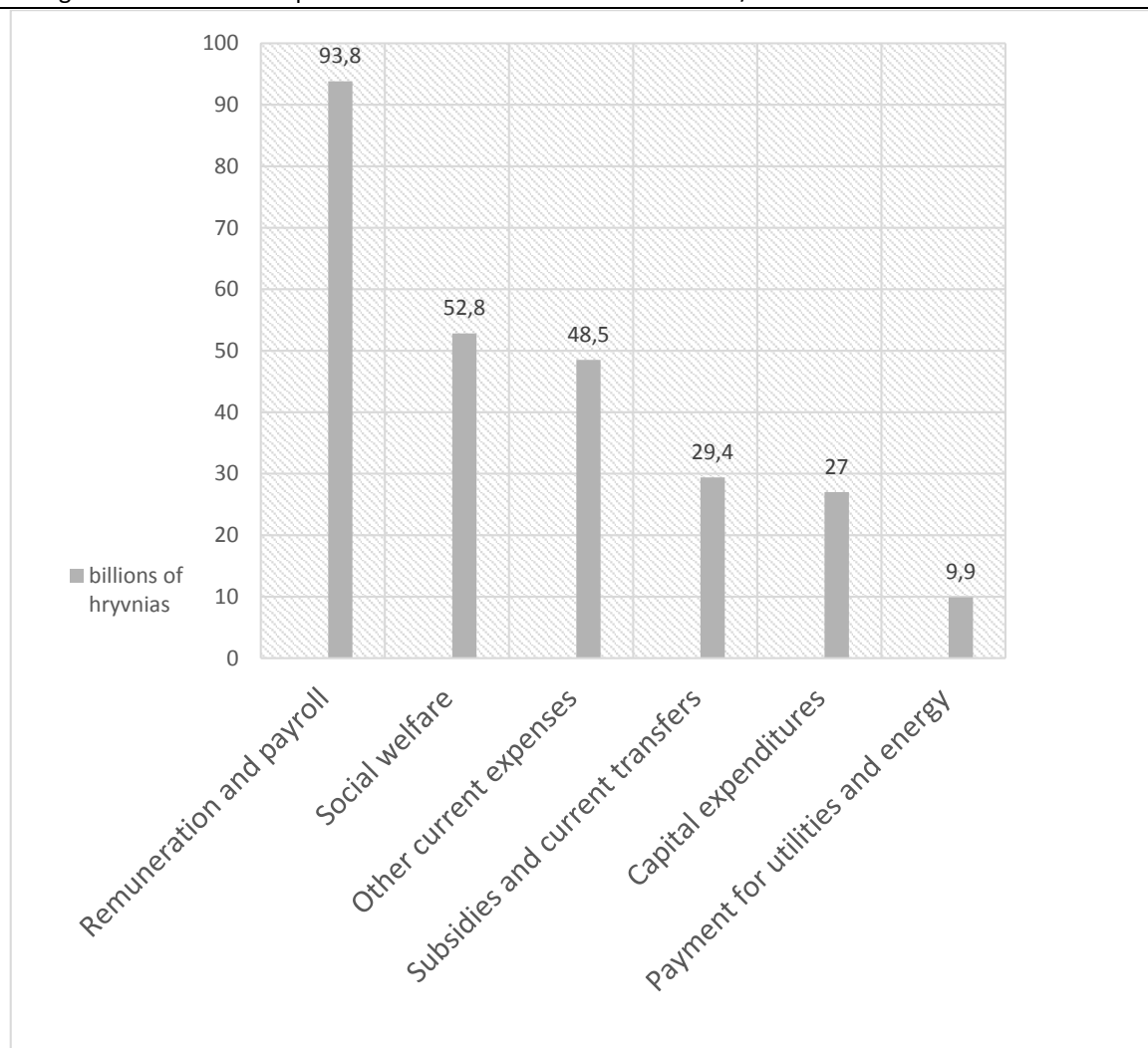


Figure 2. Structure of local budget expenditures for the first half of 2019 (general and special fund)

Source: [2]

During January-June 2019, local budgets received transfers from the state budget totaling UAH 136.1 billion, including:

- basic subsidy - UAH 5.2 billion (which is 3.8% of the volume of transfers received by local budgets);
- medical subvention - UAH 27.7 billion (20.4% of the volume of transfers received by local budgets);
- educational subvention - UAH 42.1 billion (30.9% of the volume of transfers received by local budgets);
- subventions for social protection of the population - UAH 48.7 billion (35.8% of the volume of transfers received by local budgets);
- subvention for the formation of OTG infrastructure - UAH 0.7 billion (0.5% of the volume of transfers received by local budgets);
- subvention for the implementation of measures for socio-economic development of certain territories - UAH 2.0 billion (1.5% of the volume of transfers received by local budgets);
- subvention for road maintenance - UAH 6.6 billion (4.8% of the volume of transfers received by local budgets) [].

Thus, the transfer of spending powers to the regions and the right to set local taxes independently is beneficial primarily to high-income regions, which

means that the opportunities to provide public services in "rich regions" will continue to be higher than in "poor" regions. economically powerful regions continue to become stronger. In other words, budget decentralization is not a necessary and sufficient condition for differentiating regional development.

The expected results of local self-government reform and decentralization of power in Ukraine are: strengthening the legal, organizational and material capacity of territorial communities, local self-government bodies, conducting their activities in compliance with the principles and provisions of the European Charter of Local Self-Government; availability of public services, improving their quality; introduction of a mechanism for local state administrations and the population to exercise control over the provision of public services by local self-government bodies, territorial bodies of central executive bodies; introduction of standards (norms) of quality of public services provided to the population by local self-government bodies of basic and regional level, criteria of quality assessment; creating favorable legal conditions for the widest possible involvement of the population in management decisions.

Effective territorial organization of power involves the creation of a harmonious system of administrative-territorial organization, separation of powers at the level of: regional, subregional, district. Each level has its own mission, which determines the appropriate configuration and construction of public authorities. For the basic level, the main task is the availability of most social and communal services. The formation of communities is subordinated to this goal. At this level, it is advisable to create only local governments. As well as subdivisions of territorial bodies of ministries that serve the population directly - police, social protection, fire departments.

It is also more or less clear with the regional level - at this level, regional development programs work best, which provide for the concentration of resources and their focus on projects that create added value in depressed areas of the regions. As such a choice is always political, it must be approved by a representative body - the regional council.

Bodies of executive power of general competence - regional state administrations - are forced to play a dual role: both as an executive body of the regional council and as a representative office of the central government. This is required by constitutional norms.

The most difficult with the subregional level. Self-governing powers, which could be at this level, are insignificant - schools of aesthetic education, sports schools. Secondary medicine, for which this level was designed five years ago, was centralized under the management of the National Health Service of Ukraine. And tariffs for medical services in general should cover all the costs of secondary care facilities. This will not happen in the coming years, not only due to the lack of funds in the state budget, but also due to large disparities in the maintenance of such institutions. The medical component can be calculated quite correctly and covered by tariffs. Therefore, the maintenance of hospitals should fall on the shoulders of local governments. The owners of such institutions are communities, so a priori funding should be provided from their budget. Although, given the unified policy on the unification of the medical space, it is advisable to give this function to the regional level, where it will be possible to specialize in medical institutions.

But the district level is not even considered here. As for the needs of special institutions and programs in the field of education, they are fully invested in the capabilities of the regional level. It is quite risky to predict their implementation at the district level - this level still needs to be created [4].

According to the orders of the Cabinet of Ministers, after the local elections in Ukraine there will be 1470 territorial communities that will cover the entire territory of the country.

The Verkhovna Rada of Ukraine (July 17, 2020) adopted Resolution № 3650 "On the formation and liquidation of districts", according to the document, now in Ukraine 136 districts, and 490 districts were liquidated by the parliament. Instead of 11,000 village, town, and city councils, most of which were unable to address the day-to-day issues of residents, 1,470 communities have been created to provide services to residents directly where they live.

In fact, most of the powers of district councils were transferred to communities. For the past five years, this has been done through the voluntary amalgamation of local communities and has been well supported by both the residents themselves and the majority of the local administrative and political elite.

The Ministry of Regional Development, Construction and Housing has identified areas that are leaders in the formation of territorial communities table.1.

The leaders are Zhytomyr, Chernihiv, Dnipropetrovsk, Zaporizhia and Khmelnytsky regions. The lowest places in the ranking are occupied by Zakarpattia, Kirovohrad, Vinnytsia, Kyiv, Lviv regions. The number of districts where no OTGs have been established has a positive downward trend and is 123 districts. Most of them are in Kharkiv region - 10; in the Odessa region - 16; Kirovograd - 18; Kyiv - 15; Transcarpathian - 20; Vinnytsia region - 13, Donetsk - 17 and Kherson regions - 14 districts.

The advantages of the united territorial communities are the creation of administrative service centers on their territory, which provide comfortable conditions and their accessibility to citizens (Fig. 3).

Thus, during the analyzed period, the number of CNAPs increases and in 2019 is 796 units, which is a positive result, because, compared to the base year, the rate of change reaches 25%.

Table 2

## Ranking of oblasts for the formation of united territorial communities

Region	Overall rating	Ranking of oblasts for the formation of affluent communities					
		Population of OTG (thousand of people)	Square	the number of territorial communities that did not unite	The number of areas not covered by the association, accession	Cities of regional significance in which the accession took place	Long terms plan
Zhytomyr	1	5	2	1	1	3	4
Chernihiv	2	4	4	3	1	1	6
Dnepropetrovsk	3	2	3	5	1	8	1
Zaporozhye	4	3	1	2	1	6	1
Khmelnysky	5	9	5	4	8	4	1
Volyn	6	10	6	6	1	11	1
Sumy	7	8	11	11	3	2	2
Chernivtsi	8	13	9	9	7	1	10
Donetsk	9	1	12	12	17	1	1
Ternopil	10	16	8	8	4	10	5
Mykolayivska	11	7	7	10	9	1	11
Luhansk	12	6	10	7	11	6	1
Ivano-Frankivsk	13	20	15	17	5	11	7
Kharkiv	14	11	20	21	19	7	1
Rivne	15	23	18	16	10	5	1
Poltava	16	12	16	15	6	4	8
Kherson	17	17	14	14	14	1	9
Cherkasy	18	15	13	13	2	7	14
Odessa	19	14	17	18	16	9	16
Lviv	20	14	19	19	12	11	12
Kyiv	21	19	22	20	15	4	15
Vinnytsia	22	22	23	22	13	4	13
Kirovograd	23	18	21	23	18	11	3
Transcarpathian	24	24	24	24	20	11	17

Source: [2]

Most of the functions of the executive authorities will be transferred to the new districts from the oblast level. That is, the RSA will actually take over the tasks that are now set for the RSA. District state administrations, as well as territorial bodies of central executive bodies, will have direct communication and administrative relations directly with central bodies - the government, ministries, and not through regional structures, as today. Moreover, RSAs can, in fact, become the prototype of prefectures, as the influence of local authorities through district councils will be significantly weakened. Forms of coordination of territorial bodies by the RSA and control over the legitimacy of local self-government bodies will be worked out. Then the changes to the Constitution will cease to be so controversial that there will finally be 300 votes in the session hall to consolidate the achievements of the reform of the territorial organization of power [5].

As a result of the next local elections in autumn 2020 on the new territorial basis of districts and communities, powers between the levels of government should be differentiated on the principle of subsidiarity.

Community residents should be provided with mechanisms and tools to influence local government and participate in decision-making.

As a result, the union formed Vinnytsia district with the administrative center in the city of Vinnytsia consisting of: Agronomic village, Vinnytsia city, Voronovytzia village, Hnivan city, Illinets city, Lipovets city, Lityn village, Luka-Meleshkivka village, Nemyriv city, Nemyriv city, Stryzhavska village, Sutyskivska village, Tyvrivska village, Turbivska village, Yakushinetska village territorial communities, approved by the Cabinet of Ministers of Ukraine.

Haisyn district with the administrative center in the city of Haisyn as a part of territories of Bershad city, Gaisin city, Dashiv settlement, Dzhulinsky village, Krasnopilsky, Kunkovsky, Ladyzhynsky city, Obodovsky rural, Olgopolsky, Teygopilsky, Soyolsky Tulchyn district (with the administrative center in the city of Tulchyn) as a part of the territories of Bratslav settlement, Vapnyarska settlement, Gorodkivska village, Kryzhopilka settlement, Pishchanska settlement, Studenyanska village, Tomashpilka settlement, Tulchyn city, Minorbyshny district of Ukraine;



Khmilnytskyi district (with the administrative center in the city of Khmilnyk) as a part of territories of Glukhovetsky settlement, Zhdanovsky rural, Ivanivsky rural, Kalinovsky city, Kozyatynsky city, Makhnovsky rural, Samgorodotsky rural, Ulanovsky rural, Khmilnytsky city Territorial communities of Ukraine. Chechenytsia settlement territorial communities approved by the Cabinet of Ministers of Ukraine.

Zhmerynsky district with the administrative center in the city of Zhmerynka as a part of the territories of Bar city, Dzhuryyn village, Zhmerynka city, Kopaygorod settlement, Muraf village, Severinov village, Stanislavchitsk village, Shargorod city territorial communities approved by the Cabinet of Ministers of Ukraine.

Mohyliv-Podilskyi district (with the administrative center in the city of Mohyliv-Podilskyi) as a part of the territories of Babchynetska village, Vendychanska village, Mohyliv-Podilska city, Murovanokurilovetska village, Chernivtsi village, Yampil city, Yaryshivna rural territorial territory of Ukraine.

Tulchyn district (with the administrative center in the city of Tulchyn) as a part of the territories of Bratslav settlement, Vapnyarska settlement, Gorodkivska village, Kryzhopilka settlement, Pishchanska settlement, Studenyanska village, Tomashpilka settlement, Tulchyn city, Minorbyshny district of Ukraine;

**Conclusion.** Thus, regardless of the type of community, the priority areas of their development should be the transfer of expenditure powers to the regions and the right to independently set local taxes and fees, increase incomes, employment and social protection. In

order to rationally use available resources and assets for rural communities, it is important to regulate the use of land resources, communal property, infrastructure development, and the provision of quality services to the population of rural areas. Strengthening the legal, organizational and material capacity of territorial communities, local self-government bodies, conducting their activities in compliance with the principles and provisions of the European Charter of Local Self-Government.

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