

Govtva, Pamyatka, Premiere, Druzhba, Narodna, Holosiivska 2. Unter den Reliefsorten der in der Ukraine aufgeführten Pflanzen und Schwarze Perle. Die Ergebnisse der wirtschaftlichen Analyse bestätigen die Wirtschaftlichkeit der Technologie. Die Investitionsausgaben für das Pflanzen werden durch die Reduzierung der Kosten für das Pflanzmaterial reduziert. Die Kosten für 1 Doppelzentner Beeren werden um 6,3-12,7 UAH reduziert. Dementsprechend erhöhte sich das Profitabilitätsniveau um 133-139 %.

Література:

1. <https://daryvolyni.com/a110475-scho-potribno-znati.html>
2. <https://www.cherk-consumer.gov.ua/novyny/2543-shcho-potribno-znaty-pro-osoblyvosti-vyroshchuvannia-smorodyny>
3. <https://daryvolyni.com/a110475-scho-potribno-znati.html>

УДК 811.111

PROZORRO ELECTRONIC PROCUREMENT ЕЛЕКТРОННІ ЗАКУПІВЛІ “PROZORRO”

Жовта Н.А – здобувач вищої освіти групи Б 3/1

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Стаття присвячується розвитку системи публічних закупівель як невід’ємної частини економічного, соціального та політичного життя країни.

Ключові слова: *закупівлі, публічні закупівлі, реформування, електронні майданчики, електронна система.*

The article is devoted to the development of the public procurement system as an integral part of the economic, social and political life of the country.

Key words: *procurement, public procurement, reform, electronic platforms, electronic system.*

Public procurement is now an integral part of the country's economic, social and political life. Since the procurement of goods and services through the public procurement system is carried out on behalf of a government agency, government agency or enterprise for taxpayers' money,

theoretical and applied issues of perfection of such operations are always relevant and need constant adjustment depending on social, political and economic calls.

Digital technologies open new, unique opportunities for economic development, business and improving the quality of life of citizens. With the adoption of the Law of Ukraine "On Public Procurement" of 25.12.2015 № 922-VIII (hereinafter - the Law) began an active process of reforming the public procurement system, which ensured the beginning of the translation of all procurement in Ukraine in electronic format.

In order to improve the management of the public procurement system, prevent corruption, fraud and protectionism in Ukraine, a pilot project of e-procurement "Prozorro" was launched in 2015, and in August 2016 this electronic system became mandatory for all customers.

According to Art. 12 of the Law [1], the electronic procurement system must be publicly available and guarantee non-discrimination, equal rights during registration for all interested parties and equal access to information for all persons. The exchange and storage of information and documents should take place to ensure the integrity of data on bidders and their bids during the procurement / simplified procurement procedure and their confidentiality until the bids are opened.

The main principles of public procurement are:

1. Transparency (the principle of "everyone sees everything").
2. Maximum involvement of bidders.
3. Competition between sites.
4. An auction to reduce the price is mandatory.
5. Open source available for audit.
6. Teamwork.

The Cabinet of Ministers of Ukraine establishes the procedure for authorization of electronic platforms, disabling of authorized electronic platforms, requirements for their operation, requirements for the operation of electronic procurement system, provision of online services and the procedure for providing access to them and the amount of payment.

As of September 2021, the system has 13 accredited procurement sites [3]:

- II, IV level of accreditation: izi.trade;
- I, II, III, IV levels of accreditation: playtender.com.ua, e-tender.ua, dzo.com.ua, public-bid.com.ua, tender.uub.com.ua, zakupki.com.ua , gov.auction, zakupivli24.pb.ua, newtend.com, tender-online.com.ua .;
- I, II, III, IV, V levels of accreditation: smarttender.biz, zakupki.prom.ua ..

In addition, ProZorro site administrators have developed a convenient site navigation system that automatically separates products and services by specific target groups (ProZorro Market).

Thus, the essence of public e-procurement is to meet the socio-economic needs of citizens in the form of providing goods and services from the budget on the basis of open cooperation between government and business. We have identified the basic principles and features of public procurement in Ukraine, and also established that all public procurement in Ukraine is currently carried out through the electronic system Prozorro on 13 accredited sites.

Література:

1. Закон України “Про публічні закупівлі” від 25 грудня 2015 р. URL:<https://zakon.rada.gov.ua/laws/main/922-19#Text> (дата звернення: 10.02.2022).
2. Постанова КМУ від 24 лютого 2016 р. № 166 Про затвердження Порядку функціонування електронної системи закупівель та проведення авторизації електронних майданчиків: URL: <https://zakon.rada.gov.ua/laws/show/166-2016-%D0%BF#Text> (дата звернення: 10.02.2022).
3. Майданчики ProZorro. URL: <https://prozorro.gov.ua/majdanchiki-prozorro> (дата звернення: 10.02.2022).

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DIFFERENCE BETWEEN THE TAX SYSTEMS OF THE USA AND UKRAINE (РІЗНИЦЯ МІЖ ПОДАТКОВИМИ СИСТЕМАМИ США ТА УКРАЇНИ)

Каземирчик М. С. – здобувач вищої освіти групи Б4/2

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Вивчення податкової системи федеральної країни, за допомогою порівняння з українською системою нарахування, утримання та сплати сум податків.

Ключові слова: *національні податки, місцеві податки, Україна, США.*

Study of the tax system of a federal country in comparison with the Ukrainian system of accrual, withholding, and payment of tax amounts.

Keywords: *national taxes, local taxes, Ukraine, USA.*

Taxes are a prerequisite for the existence of the state. They originated in ancient times and have historically changed. To date, the ideal example of a tax system that would suit every country is still unknown, and therefore each country has its approaches to the formation of budget funds.