

РЕГІОНАЛЬНА ЕКОНОМІКА

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RESEARCH OF THE INSTITUTIONAL ESSENCE OF CORRUPTION AND MEANS OF ITS OVERCOMING

ДОСЛІДЖЕННЯ ІНСТИТУЦІЙНОЇ СУТНОСТІ КОРУПЦІЇ ТА МЕХАНІЗМІВ ЇЇ ПОДОЛАННЯ

Urgency of the research. The solution of problem of increase in war on corruption, at least in relation to limitation of its extent, is still one of the most serious and complicated problems on the path of the establishment of Ukraine as an independent democratic, law-governed and social state. Global political and social and economical changes occurred in Ukraine upon declaration of independence became not only the fundamental of progressive social processes but also of many negative phenomena the most dangerous of which the corruption is.

Actual scientific researches and issues analysis. The increasing interest to scientific comprehensive understanding of corruption was observed gradually within last years; the number of scientific published works rose steeply. The enhanced study of this phenomenon is reflected in papers of Z. Varnalii, M. Honcharenko, O. Dul'skyi, A. Zakaliuk, V. Zelenetskyi, O. Kalman, V. Klymenko, M. Korniienko, V. Mandybura, I. Mazur, M. Melnyk.

Uninvestigated parts of general matters defining. Due to complexity of understanding of the phenomenon of corruption the field of its scientific research substantially lies within the frameworks of absolutely legal conception. Knowledge about this phenomenon are distributed in many adjacent fields of sciences – political science, social science, philosophy, psychology, political economics, ethics, theory of management, history of political and legal thought and others. However they are rather unsystematized; the substantial features of corruption as the specific institute are not examined thoroughly that has an absolute antisocial orientation; objects and subjects that form and embody it are not clearly defined.

The research objective. The purpose of the paper is to research main substantial features of corruption revealing its "qualitative differences" and "specific particulars"; definition of "unethical and ethical" regulations upon which the institute of corruptive relations is bases; outlining of objects and subjects that form and embody them; justification of measures that can cope with corruption and economical crime efficiently.

The statement of basic materials. The paper covers the main substantial features of corruption that identify its "qualitative differences" and "specific particulars" and justifies the most efficient ways and organizational and financial means of creation of conditions for overcoming of criminal crime in Ukraine.

Conclusions. Summarizing all above-mentioned information it is to be noted that the corruption nowadays evolved into such social and political phenomenon that has to be perceived not just as one of inevitable negative development related to civilization but as an evil that brings about the real threat to national security of mankind. It became the global challenge for the whole human civilization.

Keywords: corruption; bribe; the institute of the corruptive relations; Shadow economy; economical crime.

Актуальність теми дослідження. Вирішення проблеми посилення боротьби з корупцією, хоча б в плані обмеження її масштабів, залишається однією з найбільш гострих і складних проблем на шляху становлення України як незалежної, демократичної, правової та соціальної держави. Масштабні політичні і соціально-економічні зміни, які відбулися в Україні після проголошення незалежності, стали не тільки фундаментом прогресивних суспільних процесів, а й багатьох негативних явищ, серед яких найнебезпечнішим стала корупція.

Аналіз останніх досліджень і публікацій. В останні роки почав поступово зростати інтерес до наукового комплексного осмислення корупції, кількість наукових публікацій стрімко зростає. Поглибленому дослідженню цього феномену присвячені роботи З. Варналія, М. Гончаренка, О. Дульського, А. Закалюка, В. Зеленецького, О. Кальмана, В. Клименка, М. Корнієнко, В. Мандибурі, І. Мазур, М. Мельника.

Виділення недосліджених частин загальної проблеми. Через складність розуміння феномену корупції сфера його наукового дослідження у значній мірі залишається в межах чисто правової концепції. Знання про це явище зустрічається в багатьох суспільних науках – політології, соціології, філософії, психології, політекономії, етиці, теорії управління, історії політичних і правових учень та інших, але ці знання достатньо не систематизовані; поглиблено не досліджені змістовні ознаки корупції, як специфічного інституту, що має абсолютну антисуспільну спрямованість; не чітко визначенні об'єкти і суб'єкти, що її формують і уособлюють.

Постановка завдання. Метою статті є дослідження основних ознак корупції та обґрунтування заходів, що спроможні її ефективно подолати.

Виклад основного матеріалу. В статті досліджено змістовні ознаки корупції, що розкривають її «якісні відмінності» та «специфічні особливості, обґрунтовано найбільш ефективні шляхи та організаційно-фінансові механізми створення умов для подолання економічної злочинності в Україні.

Висновки. Підсумовуючи необхідно зазначити, що корупція у сучасному світі перетворилась на таке соціально-політичне явище, яке необхідно сприймати не просто як одне із неминучих супутніх цивілізації негативних явищ, а як зло, що тягне за собою реальну загрозу національній безпеці суспільства. Вона стала глобальним викликом для всієї людської цивілізації.

Ключові слова: корупція; хабар; інститут корупційних відносин; тіньова економіка; економічна злочинність.

РЕГІОНАЛЬНА ЕКОНОМІКА

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Urgency of the research. The solution of problem of increase in war on corruption, at least in relation to limitation of its extent, is still one of the most serious and complicated problems on the path of the establishment of Ukraine as an independent democratic, law-governed and social state. Global political and social and economical changes occurred in Ukraine upon declaration of independence became not only the fundamental of progressive social processes but also of many negative phenomena the most dangerous of which the corruption is. Nowadays the corruption spread over the most fields of social life, it strengthens the social pressure, generates the uncertainty of citizens in the ability of authorities to implement organizational and practical measures on system crisis overcoming; it stands against constitutional and social order actually; it is a reason for the fantastic growth of "shadow" economy and economical crime in Ukraine. The corruption entered into governmental institutions, ensnared many political and public persons and the substantial part of the officials. Ukraine gained the reputation of the extremely corrupted state at the international level that is confirmed by its permanently high rating according to the level of corruptness [1].

Actual scientific researches and issues analysis. The increasing interest to scientific comprehensive understanding of corruption was observed gradually within last years; the number of scientific published works rose steeply. The enhanced study of this phenomenon is reflected in papers of L. Arkusha, V. Borysov, Yu. Baulin, V. Baiduk, Z. Varnalii, M. Honcharenko, O. Dul'skyi, A. Zakaliuk, V. Zelenetskyi, O. Kalman, V. Klymenko, M. Korniienko, V. Mandybura, I. Mazur, M. Melnyk, N. Matiukhina, M. Mykhalchenko, O. Sviatlov, V. Sirenko, V. Tatsii, O. Tereschuk, M. Khavroniuk, F. Shulzhenko, V. Chekhovych.

The understanding of corruption essence, sources and determinants of corruption were thoroughly examined by foreign scientists – K. Abdiiev, H. Avrek, I. Averkiiev, S. Barsukova, M. Bartoshyn, A. Bystrova, A. Burov, B. Volzhenkin, D. Halytskyi, L. Hevelynh, A. Kyrpychnikov, V. Komrovskyi, S. Kordonskyi, I. Semenenko., A. Soloviov, L. Tymofieiev, A. Chuklinov, F. P. Shulzhenko.

Identification of unexamined aspects of the general problem. Due to complexity of understanding of the phenomenon of corruption the field of its scientific research substantially lies within the frameworks of absolutely legal conception. Knowledge about this phenomenon are distributed in many adjacent fields of sciences – political science, social science, philosophy, psychology, political economics, ethics, theory of management, history of political and legal thought and others. However they are rather unsystematized; the substantial features of corruption as the specific institute are not examined thoroughly that has an absolute antisocial orientation; objects and subjects that form and embody it are not clearly defined. More complicate is the discussion of the mechanisms of corruption limitation: the identified current ways do not demonstrate high efficiency.

Problem definition. The purpose of the paper is to research main substantial features of corruption revealing its "qualitative differences" and "specific particulars"; definition of "unethical and ethical" regulations upon which the institute of corruptive relations is bases; outlining of objects and subjects that form and embody them; justification of measures that can cope with corruption and economical crime efficiently.

The statement of basic materials. The theoretical analysis of the institute of corruption at the institutional level has to be focused on the consideration of its internal social and economical, organizational and economical, moral and ethical, regulatory, state and treacherous and other immanent system components. In this relation the object of examination includes firstly the system of the official and unofficial but in fact the system of abnormal and pathologic "rules and regulations" of behavior and essence of interests, stipulating the interaction of subjects of corruptive relations and secondly the general organizational and economical mechanism of the internal system corruptive generation as well as existing sources and possibilities of feeding, means of internal and external provision of the functioning and the defining trends of their development and enhancement.

The great definition dictionary of modern Ukrainian language gives several definitions of "corruption" particularly: - corruption is an activity of persons authorized for the performance of state functions aimed at abuse of powers granted to them for receiving of material values, services, benefits

РЕГІОНАЛЬНА ЕКОНОМІКА

and other advantages; - corruption is a direct use by the official of its occupational status for the purpose of private enrichment; - corruption is a bribery of the officials and public persons [2]. Black's Law Dictionary defines the corruption as: "the action performed with the intention to provide some benefits incompatible with the occupational duties of the official and with rights of other persons, the action of the official who abuses of its rank or status for receiving of any benefit for himself/herself or for other person for the purposes being inconsistent with the obligations and rights of other persons" [3].

Modern terminology defines the corruption as the bribery of the officials and public persons. Literary sources specify that when it is referred to corruptness, corruption it is necessary to consider that this phenomenon relates to all officials of authorities, management, judicial bodies, law enforcement system but not only categories of persons who are officials. M. I. Melnyk in his analysis of interpretation of definitions of "corruption" specified that this problem has to be solved in wide aspect. He considers that this definition has to be dissociated from other socially dangerous phenomena such as bribery, organized and economical crime etc. for the purpose of proper qualification of this dishonorable phenomenon as well as development of the effective measures for its prevention and counteraction [4].

The absence of clear scientific and legal definition of "corruption" according to data of inquiry performed by Kyiv international institute for social science is supported by great differences between interpretation of this phenomenon by citizens: 56.7% define the corruption as the bribery of the officials and politicians, 54 % - as the abuse of powers and official authorities for personal enrichment, 42.4% - as the combination of government and criminal structures i.e. as mafia in power.

According to its essence **in organizational and economical relation** "the corruption" is characterized by five main substantial features identifying its "qualitative differences" and "specific particulars".

First. The corruption is a "qualitatively" developed, systemically organized and hierarchically-built bribery that has its own branched shadow structures and internally connected networks.

Second. The subjects - members of the "corruptive community" are subordinated to the "regulations" of strict corporate discipline, have their own internal system rank status and are vested with organizational and regulatory powers in the structure of chain of authority.

Third. Every system and corruptive link has its own specified interest for which it can to pretend to in received joint "fleecing" income redistributed across the hierarchic chain according to established "criminal" regulations.

Fourth. All members of the community in the corruptive system at the different levels of their hierarchic position have the comprehensive and absolute government-bureaucratic protection from the possibility of reveal and punishment.

Fifth. All participants of the corruption schemes up to its initial links obtain the maximally comprehensive "confidential information" on possible threats and dangers related to fulfillment of their state – treacherous activity.

The institute of corruption not only interacts with the general market institute but also intensively implements the possibility of formation of own network system of markets.

These "markets" are the following: 1) the market of administrative and commercial decisions; 2) the market of state posts (along with simultaneously existing "unofficial protectionistic" personnel policy); 3) the market of receiving of state privileges; 4) the market of "shadow" electoral system; 5) the market of the "additional stimulated" state protection of rights and freedoms of citizens; 6) the market of corruptive provision of state education and science; 7) the market of paid and state system of healthcare and other directions of market corruptive bribery and deal.

Five the most important features that characterize a behavior of subjects of bribery and are immanently typical for almost any secret and undercover criminal community can be divided from the most important "**unethical and ethical rules**" upon which the institute of corruption relations is based. **Firstly**, it is referred to corruptive and corporate regulation concerning particular care to keeping of corporate and clannish secrets being the evidence of direct treason of state interests in such fields as embezzlement of treasury and direct embezzlement of public funds. The

РЕГІОНАЛЬНА ЕКОНОМІКА

abovementioned is also related to other demonstrations of non-fulfillment by the bureaucracy and other "officials" of direct official duties and direct violation of law norms as a result of personalized bribery for the purpose of performance of illegal actions etc. For this purpose the corruptive and clannish community implements its own measures and mechanisms of "traces concealment" and "erasure" of informational base containing the compromising information mainly by the way of periodical destruction of financial and treasury archives and other archive documents that can constitute the initial base of its identification and further bringing to responsibility. **Secondly**, the corruptive community also uses the specific "institutional regulation" as the prevention of corporative and clannish treason. According to this "regulation" the fact of treason of interests of the corruptive community includes the intention or wish of any subject belonging to this corporation to disclose criminal facts carefully kept in secret. The internal criminal sanctions are compulsory imposed by corruptive and corporation community for the effort of such "treason"; these sanctions are aimed at unavoidable and cruel punishment of person – recreants (or/and his family). **Thirdly**, the interaction of subjects of corruptive and corporate community is based upon legal frameworks according to schemes of "joint responsibility" and acts under the principle "You scratch my back and I'll scratch yours". Herewith all this system of relations is based upon the practical implementation of specific "protection mechanism" acting as "lizard's tale" i.e. the criminal community implements the mechanism of cruel disposal from "used and unnecessary" chains of corruption schemes and from specific "unwanted" persons if any threat to existing of the whole "corruptive corporation" arises. **Fourthly**, the durability of the corruption system is provided by the compulsory formation of the own "reserve insurance funds" and "black corruptive cash bank". The implementation of specified regulation provides training and assignment of specific supervisors and guardians who have to guard the compliance by members of corruptive and clannish community with the requirements of strict discipline and other unspoken "rules of conduct" implemented on the base of "corruptive code" unethical in its essence and unwritten according to its form. **Fifthly**, dominating over all other internal institutional group, corruptive and clannish antisocial rules of morality defining the behavior the life of any member of corporation has to be subordinated to. These rules regulate the fundamentals of "criminal way of life" based upon illegal actions, ways and means consciously chosen and practically implemented by members of corruptive and clannish community as state's traitors for the purpose of private-family and corporate and clannish enrichment [5].

The important element of the analysis of corruption as an institutional phenomenon is a clear definition of objects and subjects that form and embody it.

It should be emphasized that the subject and the object are the same both in corruption and in the ordinary (i.e. non-organized) bribery. The bribetaker (the initial bribetaker) is the subject of the relations between bribery and corruption from one part and the bribegiver (specific payer of bribery) from the other part.

However there are substantial differences between "ordinary" bribetaker and "corruptive official". So the subject of bribery in the person of the bribetaker is "monopersonal" and the identical subject of corruption is "polypersonal". So except for initial subject – bribetaker, the corruptive system has also an "associated" subject in the person of corporate and clannish community (however this community is discrete according to scheme of corruptive chain so it can be brought to the level of specific personification differentially).

It should be particularly emphasized that the negative consequences of systematically organized corruption for the state and the society are next more socially dangerous and destructive than those negatives arising due to existing of non-system bribery. However the greater focus and attention of society is placed primarily on the last one and the "meaningful" punishment and legal actions are performed in relation to non-system bribery.

The bribe is an object both of common bribery and of system corruption.

The first feature of the bribe consists in the fact that according to its substantial matter it is the pay (or present) for the purpose of bribery of the "official" i.e. the person who holds a corresponding rank and has relevant powers or other legal status within the hierarchial system of state organization of the authorities: executive (including law enforcement agencies); representative and legislative

РЕГІОНАЛЬНА ЕКОНОМІКА

(supreme, regional and local levels); court and supervisory (prosecutor) authority. These persons are the subjects who acquire the criminal and legal status of bribetakers or corruptive officials under conditions of bribetaking recording.

The second feature of the bribe consists in the fact that it is given by the bribegiver or by the person who is a beneficiary of "specific service" that lies in the fulfillment of necessary illegal action by corrupted official. In the course of development of bribery it can be implemented as an assurance of receiving of rather legal services provided by the bribetaker to the bribegiver.

The bribe is given on the base of mutual corruptive deal:

1) **or** for the purpose of avoidance of legal official and state oppression by the way of bribery of the official and motivation to fulfillment to specific illegal action;

2) **or** for the purpose of motivation of the corrupt official to non-fulfillment of compulsory actions stipulated by law (or staff instructions and other statutory regulations) avoidance of which is personally advantageous for bribegiver;

3) **or** for the purpose of the free implementation of legal regulations regulating the activity of bribegiver (bribery upon compulsion).

The forms of bribes received by the subject of corruption or bribery are rather various in demonstrations of the implementation of bribery of the official.

Bribes can be also classified according to the feature of the methods implemented to bribegivers by the corruptive corporation for accumulation of funds:

1) bribes "voluntary initiated" by bribegivers;

2) "bribes conditioned by the need" (are sized from bribegivers by corrupt officials according to the principle "if you need it of course, you will");

3) "violation and forced" or "fleecing" bribes.

The bribes are divided according to typological variety into "exactions", bribe requests", "presents", "bringing", "kickback", "share interests", "gifts", "sweets", "celebrations on making a good bargain" and all other possible forms of bribery received by bribetaker in money, in kind or in the form of provision of certain lucrative service to him.

It is possible to reveal the substantial matter of mentioned variety of bribes popular in the real life of the country nowadays according to special features.

"Exactions" is a form of bribe seized by bribetakers from bribegivers by the way of implementation of some "fleecing" measures i.e. violent-forced statement of clearly specified requirements for periodical payment of specific amounts (for example for the possibility to perform the special type of economical activity etc.).

"Bribe requests" – are the bribes of mainly "fleecing" nature received for specific action advantageous for bribegiver or on the contrary non-fulfillment of necessary compulsory action (for example supervisory) by the bribetaker (primary bribetaker).

"Presents", "Gifts", "Sweets", "Bringing" belong to the variety of forms of "voluntary-initiated" bribes i.e. such bribes the initiators of which are the bribegivers aimed at motivation of the officials for actions that are lucrative and advantageous for them (it is referred to bribery of inspection officers, auditors, supervisors etc.) or provision of some protection or receiving of helpful confidential information etc.

"Kickback" is relatively new and very popular (appeared in the conditions of the formation of criminal and mafia-style capitalism) and rather particular form of "voluntary-compulsory" bribes received by corrupt officials – embezzlers of public funds from persons – receiver of budget funds in the form of certain interest from the amount of allocated budgetary financing (provided either lawfully or by the way of receiving line cutting) or for the purpose of direct share interest in the corruption scheme of public treasury plundering.

Bribes in the form of money in cash (both in national and freely convertible currency) are absolutely prevalent for corruption as the system institutional phenomena. This may be due to the fact that the amounts of the initial money bribes (let's assume that it is referred to the bribes received by police guards or local police inspectors and taxmen) further can be easily divided by interest share components and accumulated in such form and transferred through the channels of corrupt practices

РЕГІОНАЛЬНА ЕКОНОМІКА

to the top of hierarchy – corruptive “suzerain”.

Stable growth of corruption, strengthening of its impact, as well as creation of variety of forms and demonstrations depends primarily upon the general state of completeness of democratic institutes and the content of reforming of the main spheres of social life (legal system, administrative procedures, tax system, regulatory activity of the country, solution of social problems etc). The prevailing and the most efficient way is wide and system use of organizational and economical, economical and legal, financial and credit measures, system and mechanisms that enable the state both to prevent and to eradicate efficiently various demonstrations of corruption and economical crime.

In this case into the foreground has to be entered not so much the implementation of problem related to the fact that the bureaucracy and ordinary citizens would not steal and commit other economical crime that is actually impracticable considering the relative easiness of ethical poisoning of substantial segment of population in the conditions of criminal and mafia-style and corporate and clannish capitalism. But there is “a way by contradiction”. It is referred to the creation of the situation of economical “corruptive senselessness”.

Three extremely important issues have to be provided in order to implement this task:

1. To provide in the society such organizational and financial and economical and legal conditions that would not only maximally complicate but the most preferably to make impossible the act of the corruptive bribery, embezzlement of public funds or various forms of thefts or demonstrations of the fraudulent robbery.

2. To provide such state of economical and social environment in which bribetaking, theft of public money, accomplishment of criminal transactions, development of criminal plan of erosion of economical power of the state would be not only unprofitable but also absolutely “economically senseless”.

3. To implement specific actions and ways in order to “dry” maximally the existing source giving life to corruptive institute so first of all it is necessary to identify the way of possible “draining of blood” of the corruptive money potential of bribegivers that have the criminal base and origin in most cases.

The most important measures that can overcome the corruption and economical crime are the following.

1. The clearly defined regulatory requirement has to be approved and implemented legislatively concerning maximal limitation of possibility of use of so-called “hard cash” or money in cash massively in economical relations and market exchange (for example the amount exceeding the equivalent of 200 – 300 US dollars). (For example over 90% of all payment transactions of natural and legal persons in USA are fulfilled by the way of cashless settlement performed with the use of bank checks, magnetic cards and other current methods that do not stipulate the use of money in cash under settlements). This measure can also provide the additional possibilities for the financial and resources' provision of the development of bank system of Ukraine upon the condition of the implementation of safe measures of the insurance of bank accounts of citizens, non-admission of cases of credit fraud and strengthening of liability of bankers and corporate owners for storage and accumulation of the facilities of citizens – depositors.

The international practice demonstrates that the states that really perform and not only simulate war on economical crime, actually implement the wide complex of economical and legal measures that extremely complicate or make impossible the process of cash lodgments to the bank accounts. For this very reason the legislative regulation defining the procedure under which cash can be entered into current account or deposit of natural person only upon the condition of undergoing through complex procedure of preliminary confirmation of legitimacy of these finances origin similar to system currently valid in USA has to be implemented in Ukraine.

The important measures that enable to complicate the use of unlawful money savings maximally are the following: 1) substantial limitation of the field of the cash-flow cycle exceptionally by retail trade and payment of domestic services; 2) implementation of system of cashless settlements for natural persons through bank institutions, including Oschadbank with the minimum expenditures for payers; 3) implementation of the requirement to submit the declaration of income during fulfillment of expensive purchase and compulsory insurance of the purchase along with enter into ownership

РЕГІОНАЛЬНА ЕКОНОМІКА

register as well as to implement the regulatory requirement concerning making it impossible to divide the amount of large payment to several payments (it concerns state officials first of all); 4) strengthening of control over availability of certificates of origin of good in retail trade; 5) maximal limitation of the foreign currency for settlements and further strengthening of control over the market of foreign currency in cash and absolute ban to currency trading under agency agreements.

2. As far as almost in all developed countries the citizenship pays property taxes thus the state has at its disposal (by way of the fulfillment of passporting and control over private property movement, particularly the real property, durable goods, jewels, antiquarian and other values owned by the most well-off section of the society) a necessary and comprehensive information allowing to evaluate the legitimacy of the way of life of one or other person primarily officials and persons who belong to representative branch of government.

In combination with the abovementioned all valuable items of property of natural persons has to be insured compulsory and for this very reason the corresponding state authorities have the comprehensive information that allows them to compare the truthfulness of income and expenditures specified in tax declarations of subjects of taxation.

It should be provided that all information on the state of property and income of taxpayers would be stored minimum 50 years from the date of its receiving. In addition along with electronic data storage devices this information should be kept in compulsory paper and documentary form of storage according to special archive regime.

The implementation of the proposed economical and legal measure in Ukraine will require the performance of systematically complex general procedure of the initial passporting of the property of citizens within short timeframes. In such case this significant work has to be started with state registration and performance of assessment of actual market value of the most valuable real property and the property owned by prosperous, rich and super-rich part of natural persons – income tax payers.

In order to enhance the objectivity of the establishment of the appraised value of real property (close to market value) it is necessary to approve the legislative regulation of such content: "The appraised value of the real property and the valuable property is defined by its private owner personally. Should corresponding authorities take an objections to mismatch between this assessment and the level of actual market prices valid in the region of real property location, the state reserves a right to repurchase this item at the price exceeding the price established by the owner in three times".

3. The international practice also demonstrates absolutely necessary measure without which any discussions on the part of public officers concerning seriousness of their intentions related to real war on corruption and economical crime is a social demagoguery. This measure consists in the departure from implementation of the principle of presumption of innocence under confirmation of the legitimacy of the income of natural persons in the event that the balance – "reasonable expenses – declared income" certifies on the excess of expenditure over income received and declared by natural persons.

In this case not the state (if it has some suspicions) has to prove on the base of investigatory actions the criminality of the sources of "additional" personal income and illegality of acquisition of valuable property by specific person or by her/his family, relatives and close friends (of the first and second circle) and the citizen (including the official of the highest level) must provide the corresponding state authorities with the comprehensive information that confirms incontrovertibly the legitimacy of all possible origin sources of his/her personal and family property. If the person refuses to do that he/she acquires the status of criminal with the implementation of related criminal sanctions under applicable law.

The current war on corruption in many countries first of all in USA is based upon the specified fundamental legal principles. Particularly in order to "put criminals (including embezzler of public funds and corrupt officials from new local bureaucrats) into prison" and to enable the state to seize lawfully the private property obtained by illegal means the following legal regulation has to be entered into new Criminal and Criminal Procedure Code of Ukraine: "The availability of the real property, valuable property, jewels, money and currency cash, antiquarian and artistic values, deposits, other securities etc. owned by natural person the actual value of which does not correspond to the level of actual

РЕГІОНАЛЬНА ЕКОНОМІКА

declared and taxed income providing that the legitimacy of the source of origin is not confirmed by the owner lawfully is a reason for initiation of criminal case" [5].

It is beyond argument that the regulation stated as revised of proposed article is meant to be some "litmus paper" for identification of corrupt officials and other economical criminals i.e. those persons who will campaign passionately against its adoption. In such a case all criminals will adduce the basic argument based upon "human rights violation"; they will accuse initiators of such implementation (of the regulation adopted in civilized world) of the effort to put the clock back to "37th year" in the local practice.

Besides it should be reminded to such "devotees of human rights" that the presumption of innocence was trampled down in various fields of human rights protection in the times of Stalin despotic government but it was the airtight constituent in the field of evidential basis of the investigation related to economical crime and corruption. It is also important to notice that as opposed to the totalitarian regime the implementation of the principle of presumption of innocence is in all criminal cases throughout the democratic world except for validity of this rule in the field of corruptive and other economical crime particularly evasion of the payment of taxes and declaration of private income and property [6].

Conclusion. Summarizing all above-mentioned information it is to be noted that the corruption nowadays evolved into such social and political phenomenon that has to be perceived not just as one of inevitable negative development related to civilization but as an evil that brings about the real threat to national security of mankind. It became the global challenge for the whole human civilization. In the process of development of new approaches and economical, organizational and legal arrangements that should be implemented in the war on economical crime and corruption, state has to refuse from exceptionally coercive approach. It is necessary to choose more differentiated and system approaches to the development of various ways, principles and means of war on unlawful economical phenomena depending on their nature, level of social danger and considering the international experience of performance of work upon successful coping with them.

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