

LEGAL REFORMS IN UKRAINE AND LEGAL FOUNDATIONS OF THE CONSTRUCTION OF BUDGET SYSTEM (ANALYSIS OF UKRAINE AND THE COUNTRIES OF EASTERN EUROPE)

REFORMAS LEGAIS NA UCRÂNIA E FUNDAMENTOS LEGAIS DA CONSTRUÇÃO DO SISTEMA ORÇAMENTÁRIO (ANÁLISE DA UCRÂNIA E DOS PAÍSES DO LESTE EUROPEU)

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Abstract: In the conditions of the EU, especially the countries of Eastern European integration vector of Ukraine and active work in the direction of joining Ukraine to the EU, especially the countries of Eastern European community, it is expedient to determine the relevance and great practical importance of the introduction of regulatory and legal support for the budgeting processes of the EU, especially the countries of Eastern European Union into the national legislation. The article analyzes the system of legal protection in the EU, especially the countries of Eastern Europe, countries, in particular, the experience of the countries of Eastern EU, especially the countries of Eastern Europe is highlighted, as it is more adapted to the development conditions of Ukraine. The level of legislative support for the development of budgetary systems in EU, especially the countries of Eastern Europe, countries, associated EU, especially the countries of Eastern Europe, members, and potential EU, especially the countries of Eastern Europe, members was highlighted. As a result of the analysis, the expediency of the systematization of the complex of normative provisions of law in the field of budgeting in the EU, especially the countries of Eastern Europe, countries related to the region of Eastern and EU, especially the countries of Eastern Europe was determined. The models, principles and regulatory support of the budget system at the level of inter-EU, especially the countries of Eastern European legal relations are analyzed. Requests regarding the development of a model of legal support for the implementation of legislation in the field of the budget system at the EU, especially the countries of Eastern Europe, level and individual systems of national legislation have been identified. An analysis of the national system of civil legislation of Ukraine in

the sphere of implementation of budget policy was carried out, the priority of implementation of measures regarding the implementation of EU, especially the countries of Eastern European legal norms of law into the budgeting system of national legislation of Ukraine was determined. A model of the implementation of the norms of steam regulation of budgeting in the countries of Eastern EU, especially the countries of Eastern Europe has been developed. The functions of civil law in the field of budgeting are determined at the level of analysis of the leading EU, especially the countries of Eastern European legislation, the current legislation of Ukraine and the conducted sociological survey on the determination of requests for the implementation of civil law functions and directions of budget expenditures for individual functions of the implementation of civil legal relations. The analysis of the conducted sociological research made it possible to determine the priority of the functions selected based on the results of the sociological survey, the developed evaluation system made it possible to determine the rank of the function and rank functions, accordingly, determining the priority of the functions. processes of implementation of the system of EU, especially the countries of Eastern European legislation in the field of implementation of the functions of civil legal relations as an element of the expenditure item of the budget in the structure of the national legislation of Ukraine, taking into account the practical requirements and requests of the EU, especially the countries of Eastern European integration vector of Ukraine's development.

Keywords: Budgeting. Budget system. Legal relations in the budgeting system. EU. Especially the countries of Eastern European integration. Budget systems of Eastern EU. Especially the countries of Eastern European countries.

Resumo: Nas condições da UE, especialmente nos países do vetor de integração da Ucrânia na Europa Oriental e no trabalho ativo no sentido de unir a Ucrânia à UE, especialmente os países da comunidade da Europa Oriental, é conveniente determinar a relevância e a grande importância prática da introdução de apoio regulamentar e legal para os processos orçamentários da UE, especialmente os países da União da Europa Oriental na legislação nacional. O artigo analisa o sistema de proteção legal na UE, especialmente nos países do Leste Europeu, destacando-se a experiência dos países do Leste Europeu, especialmente os países do Leste Europeu, por estar mais adaptado às condições de desenvolvimento da Ucrânia. Foi destacado o nível de apoio legislativo para o desenvolvimento de sistemas orçamentários na UE, especialmente os países do Leste Europeu, países, a UE associada, especialmente os países do Leste Europeu, membros e membros potenciais da UE, especialmente os países do Leste Europeu, membros. Como resultado da análise, foi determinada a conveniência da sistematização do complexo de disposições normativas da lei no campo da orçamentação na UE, especialmente os países do Leste Europeu, países relacionados à região do Leste Europeu e da UE, especialmente os países do Leste Europeu. São analisados os modelos, princípios e apoio normativo do sistema orçamentário em nível intereuropeu, especialmente os países do Leste Europeu. Foram identificados pedidos relativos ao desenvolvimento de um modelo de apoio legal para a implementação de legislação no campo do sistema orçamentário da UE, especialmente os países do Leste Europeu, nível e sistemas individuais de legislação nacional. Foi realizada uma análise do sistema nacional de legislação civil da Ucrânia na esfera da implementação da política orçamentária, foi determinada a prioridade da implementação de medidas relativas à implementação da UE, especialmente dos países da Europa Oriental normas legais de direito no sistema orçamentário da legislação nacional da Ucrânia. Foi desenvolvido um modelo de implementação das normas de regulamentação do orçamento a vapor nos países da UE Oriental, especialmente nos países da Europa Oriental. As funções do direito civil no campo do orçamento são determinadas no nível de análise dos principais países da UE, especialmente os países da legislação da Europa Oriental, a legislação atual da Ucrânia e o levantamento sociológico realizado sobre a determinação de solicitações para a implementação de funções de direito civil e direções de gastos orçamentários para funções individuais da implementação de relações jurídicas civis. A análise da pesquisa sociológica conduzida permitiu determinar a prioridade das funções selecionadas com base nos resultados da pesquisa sociológica,

o sistema de avaliação desenvolvido permitiu determinar a classificação da função e classificar as funções, de acordo com isso, determinando a prioridade das funções. processos de implementação do sistema da UE, especialmente os países da legislação da Europa Oriental no campo da implementação das funções de relações jurídicas civis como elemento de despesa do orçamento na estrutura da legislação nacional da Ucrânia, levando em conta os requisitos e solicitações práticas da UE, especialmente os países do vetor de integração da Europa Oriental do desenvolvimento da Ucrânia.

Palavras-chave: Elaboração do orçamento. Sistema orçamentário. Relações jurídicas no sistema orçamentário. UE. Especialmente os países da integração do Leste Europeu. Sistemas orçamentários da UE do Leste. Especialmente os países da Europa do Leste.

Introduction

The EU, especially the countries of Eastern European integration vector of Ukraine's development, which was determined upon gaining independence and supported during the events of the Revolution of Dignity in 2014, received a new impetus with the beginning of the full-scale military aggression of the Russian Federation against Ukraine. The democratic values of Ukrainians, the protection of freedom and legal norms, the definition of belonging to EU, especially the countries of Eastern European values and standards, determined the socio-political vectors of the country's development, accordingly, new requests to the system of regulatory and legal support were formed. Bringing Ukraine's legal system into compliance with EU, especially the countries of Eastern Europe, requirements is one of the priority tasks for the country's entry into the EU, especially the countries of Eastern European community. On July 17, 2019, the Resolution of the Cabinet of Ministers of Ukraine "On the formation of a working group on the recodification (updating) of the civil legislation of Ukraine" No. 650 defined the areas of improvement and alignment of civil law norms with the standards of EU, especially the countries of Eastern Europe, legal regulation (Resolution of the Cabinet of Ministers of Ukraine "On the formation of a working group on the recodification (updating) of the civil legislation of Ukraine"). In accordance with the order of the Ministry of Justice of Ukraine dated July 24, 2019 No. 2771/7/1, a working group was created and pilot proposals were developed for the development of civil legal relations as an element of EU, especially the countries of Eastern European integration processes (Order of the Ministry of Justice of Ukraine). The result of the work of the working group was the development of the content of the Concept of updating the Civil Code of Ukraine. The implementation of targeted approaches to determining the processes of implementation of EU, especially the countries

of Eastern European norms and standards into the national legislative framework determines the prospects for further research, in particular, considering the factors of EU, especially the countries of Eastern European integration vectors of the development of all socio-political and socio-economic systems, taking into account the challenges of a full-scale military invasion for Ukraine and the world, and also post-war reconstruction.

The purpose of the article

The purpose of the article is to determine the directions of implementation of norms and standards of EU legislation, especially of Eastern European countries, into the system of national legal relations in order to determine the demands of the population and find effective mechanisms for the qualitative transformation of the budget system based on improving the quality of civil legal relations.

To achieve the goal, the article defines the following tasks:

- analysis of the world's leading experience in the development of budgetary systems in EU countries,
- determination of the state of implementation of EU standards in Ukraine, especially the countries of Eastern Europe, as an element of ensuring Ukraine's accession to the EU, especially the countries of the Eastern European Community,
- determination of trends in the development of civil law norms in the field of development of the budget system,
- analysis of the Concept of the development of civil law in the field of the development of the budget system, taking into account the requirements of today,
- determination of requests for legal regulation of socio-political and socio-economic issues,
- development of mechanisms for the implementation of EU civil law norms, especially of Eastern European countries, into the Ukrainian regulatory field in the field of development of the budget system.

Literature review

The analysis of the Ukrainian civil legislation system made it possible to identify several normative documents for the analysis. The following regulatory documents were analyzed:

- The Constitution of Ukraine (Part 1, Article 4, Articles 13, 14, 41 defines system-forming norms of civil law; Articles 21, 23, 24, 27, 28, 29, 31, 32 regulate personal non-property legal relations: life, health, reputation, personal papers, secret correspondence, etc.) (Constitution of Ukraine). It should be noted that during the period of martial law, compliance with legislation in the field of personal non-property legal relations is of great importance, because it is expedient to determine the effective balance module of the restriction of human and citizen rights in accordance with the Law of Ukraine "On the Legal Regime of Introducing Martial Law in Ukraine" (Law of Ukraine "On the Legal Regime of Introducing Martial Law in Ukraine") and fundamentals of protection of the rights and freedoms of a person and a citizen, which are regulated in the Constitution of Ukraine (Constitution of Ukraine).

- The Civil Code of Ukraine (The Civil Code of Ukraine),
- Family Code of Ukraine (Family Code of Ukraine),
- Housing Code of Ukraine (Housing Code of Ukraine),
- Land Code of Ukraine (Land Code of Ukraine),
- Commercial Code of Ukraine (Commercial Code of Ukraine),
- Law of Ukraine "On Pledge" (Law of Ukraine "On Pledge"),
- The Law of Ukraine "On Mortgages" (The Law of Ukraine "On Mortgages"),
- Law of Ukraine "On Legal Protection of Copyrights and Related Rights" (Law of Ukraine "On Legal Protection of Copyrights and Related Rights"),
- Law of Ukraine "On Insurance" (Law of Ukraine "On Insurance"),
- Association Agreement between Ukraine, on the one hand, and the EU, especially the countries of Eastern European Union, the EU, especially the countries of Eastern European Atomic Energy Community, and their member states, on the other hand (Association Agreement between Ukraine, on the one hand, and the EU, especially the countries of Eastern European Union, the EU, especially the countries of Eastern European Atomic Energy Community and their member states, on the other hand).

It is appropriate to analyze the leading EU, especially the countries of Eastern European experience in the implementation of law in the field of budgeting norms and, in general, to determine the specifics of legal relations at the level of the EU, especially the

countries of Eastern European Union and the national legal systems of the EU, especially the countries of Eastern Europe, member states, which relates to the implementation of the best EU, especially the countries of Eastern European steam experience into the Ukrainian regulatory legal system in the conditions of the EU, especially the countries of Eastern Europe, Atlantic integration of Ukraine.

The EU, especially the countries of the Eastern European legal system, which has a rich history and tradition, divides the sources of law into primary and secondary. Primary sources include the founding documents of the EU, especially the countries of Eastern Europe,, e.g. Treaty on the establishment of the EU, especially the countries of Eastern European Economic Community, Treaty on the establishment of the EU, especially the countries of Eastern European Economic Community, as well as acts of accession of new EU, especially the countries of Eastern Europe, member states (Treaty on the establishment of the EU, especially the countries of Eastern European Economic Community, Treaty on the establishment of the EU, especially the countries of Eastern European Economic Community). These documents are fundamental foundational for the organization of legal relations in EU, especially the countries of Eastern Europe, member states. Foundational documents also include documents defining the principles of law: human and citizen freedom, freedom, democracy, equality, the obligation to fulfill the norms of contracts, the right to private property, information security, etc. Secondary normative documents are represented by three characteristics: regulation, directive, and decision. Secondary norms of law have their own specificity: a regulation is equal to a law in the national legal system in terms of legal force. The Directive, like the Regulation, is binding on each member state. Directives are modeled on national legal systems, correcting them with their own norms. The framework decision applies only in the field of harmonization of criminal procedural and executive law of the member states (DiMatteo, L.A. (2012)).

The degree of influence of EU, especially the countries of Eastern European law on the national system depends on the status of the country: EU, especially the countries of Eastern Europe, member states, associated members, candidate countries for EU, especially the countries of Eastern Europe, membership, potential candidates, non-associated countries (Simón-Moreno, H. and Kenna, P. (2019)).

The characteristics of the EU, especially the countries of Eastern European legal system can be the following:

1) for EU, especially the countries of Eastern Europe, member states:

- attraction to the Romano-Germanic legal system,
- a monistic approach to the relationship between EU, especially the countries of Eastern European and national law,
- the supremacy of EU, especially the countries of Eastern Europe, law,
- the direct effect of legislation of EU, especially the countries of Eastern Europe, countries.

2) for the countries of associated members:

- gradual unification of EU, especially the countries of Eastern Europe, legal norms into national legislation,
- harmonization of national law,
- incorporation of EU, especially the countries of Eastern Europe, legal acts into national legislation,
- the adoption of similar regulatory documents for several countries,
- accession of countries to additional international agreements,
- implementation *acquis communautaire*.

The competence of the EU, especially the countries of Eastern Europe, defines a generalized system of rights, and powers in the field of law aimed at the implementation of the tasks, goals, and objectives of the EU, especially the countries of Eastern European Union. The transfer of part of the law-making rights from the national legislative systems to the EU, especially the countries of Eastern Europe, legislative bodies (the EU, especially the countries of Eastern European Parliament, primarily). However, part of the law-making powers remains with national legislative bodies, in particular, in such areas as the form of government, administrative division, a system of state authorities, judiciary, citizenship, state borders, national security and defense, if these areas and their legal regulation do not conflict EU, especially the countries of Eastern Europe, principles (Heidemann, M. (2015)).

In general, the analysis of regulatory legislation allowed us to determine that the competence of the EU, especially the countries of Eastern Europe, is divided into three types (Simón-Moreno, H. and Kenna, P. (2019)):

- exclusive – development of regulatory documents for mandatory implementation by the EU, especially the countries of Eastern Europe, member states and its institutions, while the member states adopt documents aimed at the implementation of relevant prescriptions.

- joint – development of regulatory documents mandatory for implementation both at the level of EU, especially the countries of Eastern Europe, legislative bodies and at the level of national legislative bodies (most EU, especially the countries of Eastern Europe, regulatory documents are of this type);

- auxiliary - defines the scope of provision by national legislation, which is not affected by EU, especially the countries of Eastern Europe, directives.

The spheres of exclusive law include the following spheres: customs union, ensuring free competition, trade policy, liberalization of internal markets, monetary policy (for the EU, especially the countries of Eastern Europe,rozone), conservation of natural resources (Zoll, F. (2012)).

Joint documents of the EU, especially the countries of Eastern Europe, and the national systems of the member countries regulate the following areas: socio-economic policy, energy, transport (including inter-EU, especially the countries of Eastern European transport), internal markets, their standardization, territorial integrity, agriculture, ecology, protection of consumer rights, freedom and justice (Nasarre-Aznar, S. (2015)).

The spheres of auxiliary competence of law include health care, administrative services, industrial development, cultural development, tourism, education, youth policy, and civil protection.

Therefore, it is appropriate to note that most regulatory documents in the EU, especially the countries of Eastern Europe, member states have a common character, primarily EU, especially the country of Eastern European legislation jointly regulates the norms of law in the field of budgeting.

Analyzing the place of civil or law in the field of budgeting in the system of legal relations of the EU, especially the countries of Eastern Europe,, it is expedient to determine that there is no systematized set of normative documents regulating a specific sphere of legal relations. Systematicity in EU, especially the countries of Eastern Europe, legislation is characterized by a substantive approach, i.e., definition of public requests and the development of regulatory documents that would regulate the processes of implementing such a request. Since such an approach caused some confusion, one of the elements of ensuring a new level of quality legislative support for development processes was the harmonization of legal regulation of the EU, especially the countries of Eastern Europe, and, accordingly, of the EU, especially the countries of Eastern Europe, member states, which ensured the processes of further integration.

Several scientists distinguish three approaches to the formation of EU, especially the countries of Eastern European law in the field of budgeting (Heidemann, M. (2015)):

- harmonization through directive regulation,
- harmonization by means of contractual regulation of the mandatory,
- the creation of a single EU, especially the countries of Eastern European Civil Code for the unification of norms of law in the field of budgeting.

To unify and systematize the processes of law in the field of budgeting, an EU, especially the countries of Eastern Europe, working group on the development of a single EU, especially the countries of Eastern Europe, Civil Code was created and is working under the leadership of Professor Christian von Baar. The development of the Civil Code involves not only the grouping of the system of regulatory and legal support into a single structure and the implementation of the norms of common legislation in national systems, but also the creation of an institutional basis for the implementation of the norms of law summarized in the Civil Code of the EU, especially the countries of Eastern Europe, both at the level of unified management bodies and at the level of national executive authorities (Thomas, D. (2013)).

Specialists of Join Network on EU, especially the countries of Eastern European Law in the field of budgeting and the EU, especially the countries of Eastern European Research Group on Existing EC Law in the field of budgeting (Acquis Group) developed Draft Common Frame of Reference, which contains terms, general principles, models, and a summary of the rules for the implementation of law in the field of budgeting. The work of scientists includes general contractual principles, determination of the specifics of sales contracts, including law in the field of budgeting in the field of intellectual property, real estate, etc., property rights, and trust processes. At the same time, the law in the field of budgeting of the EU, especially the countries of Eastern Europe, corresponds to the following principles, which are basic for the EU, especially the countries of Eastern Europe; equality, freedom, democracy, rule of law, protection of human rights, social responsibility, economic development. Among highly specialized areas, it is expedient to identify the development of internal markets, freedom and pluralism, and cultural development. Since EU, especially the countries of Eastern Europe, law in the field of budgeting is expressed in the form of legal models, it is expedient to develop similar models, including for implementation into national legal systems potential EU, especially

the countries of Eastern Europe, members, such as Ukraine. To develop an effective right-wing model, it is advisable to define goals (Mugarura, N. (2017)):

- efficiency and rationality,
- involvement,
- legal certainty,
- specificity and accuracy,
- grounds for making possible amendments to the system of national legislation of

EU, especially the countries of Eastern Europe, member states and associated members.

Therefore, it is worth noting that such principles and specific characteristics of the norms of law in the field of budgeting, which are being developed at the EU, especially the countries of Eastern Europe, level, determine the prospects for qualitative transformations of the civil law of Ukraine. The prospects for the development of legal norms for Ukraine are the implementation of domestic legislation, first, in the field of contract law, contractual law, property law, intellectual property law, the fundamental foundations of trade policy and competitive markets. In addition to the implementation of legal norms in the system of national legal regulation, it is advisable to consider the system of organizational support for the implementation of standards and norms of EU, especially the countries of Eastern Europe, legal regulation.

Methodology

To achieve the goal of the research, the analysis of literary sources was used, which allowed us to systematize, group, and summarize the scientific works of scientists for the analysis of the world's leading experience in the implementation of civil law norms. A comparative analysis of methodological recommendations for qualitative transformations in civil legal relations was conducted. As a result, proposals for further analysis were accumulated. Trends in the development of legal systems were analyzed through general analysis and synthesis of the legal framework. Trends in the development of civil law have been determined. To analyze the population's requests for civil legal relations processes, a sociological survey was conducted regarding the population's requests for civil processes. The survey was conducted in December 2022 on the territory of Ukraine in the format of filling out a questionnaire remotely in the form of a Google form. The Google form, developed by the authors, contained questions regarding the population's requests for civil

support with legal standards of socio-political and socio-economic processes. 50 respondents aged from 25 to 75, working, who have a permanent source of income and live in cities or rural areas on the territory of Ukraine, 20 respondents have the status of internally displaced persons. The processed results were using the automated function of generating the results of Google-surveys, the relevance of the obtained data was determined by performing a correlation assessment in the automated functions of MC Excel. The obtained results made it possible to determine the priority of requests for civil legal relations and to rank them in accordance with the conducted survey. Ranked requests were described in terms of compliance with EU, especially the countries with Eastern European standards and procedures. As a result of the assessment and analysis, mechanisms were developed for the implementation of EU, especially the countries of Eastern European norms of civil law in the Ukrainian regulatory field.

Results

The analysis of the legal system of the EU, especially the countries of Eastern Europe, countries made it possible to highlight key characteristics and form a model of EU, especially the countries of Eastern European law. Specific characteristics include:

- freedom, democracy, tolerance, orientation to human needs,
- harmonization of the inter-EU, especially the countries of Eastern European and national systems of civil law,
- the distribution of legal processes between joint and auxiliary systems regarding the regulation of markets and private relations,
- the supremacy of the right to property, which is the basis of the socio-economic development of states and social responsibility in EU, especially the countries of Eastern Europe, member states.

Based on the analysis of the characteristics of law in the field of budgeting, a model of specific characteristics of EU, especially the countries of Eastern European law was formed, which is presented in fig. 1

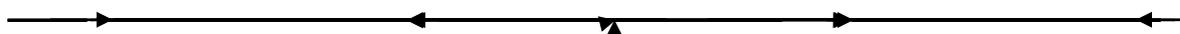


Fig. 1 - Model of specific characteristics of EU, especially the countries of Eastern European law

* Resource: developed by the author based on the analysis of EU, especially the countries of Eastern European law

So, the EU, especially the countries of Eastern European legal system has three levels: international, transnational and national. At each level, the directions of legislative regulation and the mandatory or recommendatory nature of implementation and use in practical activities are structured.

The analysis of the system of civil legislation in Ukraine made it possible to identify several normative documents for the analysis. Among such documents, the Concept of Civil Law was singled out. The developers of the Concept determine not only the expediency of implementing EU, especially in the countries of Eastern Europe, legal norms into the national legal system of Ukraine but also the implementation of organizational measures for the implementation of legal norms in practice (Concepts of updating the Civil Code of Ukraine).

The directions of implementation of EU, especially the countries of Eastern Europe, law in the field of budgeting norms into the national system of EU, especially the countries of Eastern European legislation of Ukraine are determined by the following measures:

- the unification of norms of international and inter-EU, especially the countries of Eastern European law in the field of budgeting;
- implementation of prospective reforms of the civil legislation of EU, especially the countries of Eastern Europe, countries based on international acts,
- implementation of law in the field of budgeting doctrine,
- recodification of civil norms,
- modernization of property rights,

- updating the codification of the norms of the obligation law,
- modernization of inheritance law norms,
- increasing the transparency and efficiency of the judicial system in the field of civil disputes,
- increasing efficiency and introduction of EU, especially the countries of Eastern European standards in notarial practice.

By analyzing the legislative system of Ukraine and the best EU, especially the countries of Eastern European legal experience, directions for the transformation of the civil law system in accordance with EU, especially the countries of Eastern Europe, requirements were identified. It is appropriate to determine the requests of the population of Ukraine to regulate the process of modernization of civil law norms for the development of specific proposals aimed at meeting the needs of people and citizens, ensuring the EU, especially the countries of Eastern European integration vector of development.

To determine the requests of the population for the implementation of EU, especially the countries of Eastern European standards and the improvement of the effectiveness of civil law norms in Ukraine, a sociological survey was conducted, the methodology of which is presented in the research methods section. The results of the conducted sociological survey are presented in Table 1:

Table 1: The results of the conducted sociological survey

Requests for civil law functions	Determination of the state of regulation of this function today in Ukraine (on a 10-point scale, where 10 is the maximum, 0 is the minimum)	Determination of the state of regulation of this function in the EU, especially the countries of Eastern Europe, today (on a 10-point scale, where 10 is the maximum, 0 is the minimum)	Priority of the right function (on a 10-point scale, where 10 is the maximum, 0 is the minimum)	Correlation coefficient of research results
Contract regulation	6	8	10	0,93
Protection of private property	5	8	10	0,97
Notarial work	7	7	8	0,63
Inheritance legal relations	7	8	7	0,36

Intellectual property rights	4	9	9	0,99
Regulation of legal relations in the field of real estate	5	8	8	0,99
Freedom of entrepreneurs, especially in the countries of Eastern Europe	5	9	10	1,00
Judicial protection of rights	3	10	10	0,99

We note the high correlation coefficient of the obtained results of the sociological survey, which allows you to add the results to the conducted research and select the functions that are a priority. In order to rank requests for the implementation of EU, especially the countries of Eastern European norms of civil legislation into the Ukrainian legal system, a formula was proposed for calculating the rank of the function based on the results of a sociological survey:

$$R = \frac{EU}{U} * P$$

Where R – rank of the function,

U – Determination of the state of function regulation in Ukraine today,

EU, especially the countries of Eastern Europe, – Determination of the state of function regulation in EU, especially the countries of Eastern Europe, today,

P – priority of the function.

The results of calculating the rank of functions are presented in the diagram - fig. 2

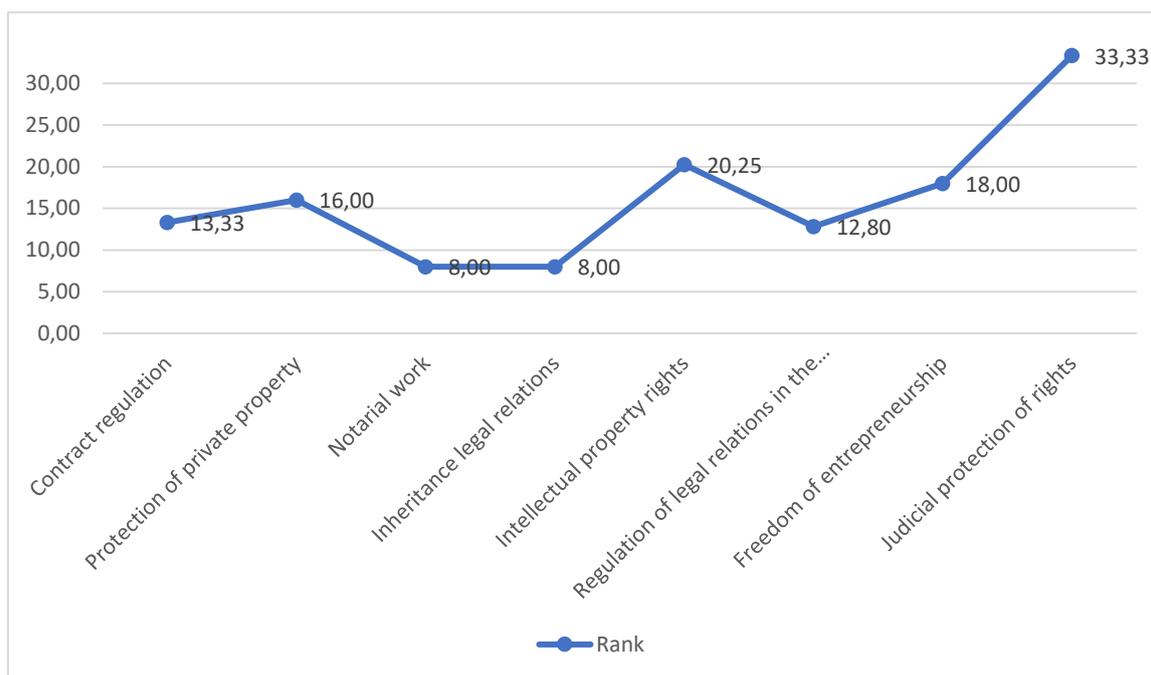


Fig. 2 – The results of the calculation of the ranks of civil law functions

* Resource: calculated by the author based on the analysis of the sociological survey

As a result of the conducted research, the results of the analysis of civil national legislation and EU, especially the countries of Eastern Europe, law in the field of budgeting were confirmed by conducting a sociological survey and assessing the priority rank of civil law functions.

Discussion

As a result of the conducted research, the fundamental principles of EU, especially the countries of Eastern Europe, private legislation and specific legal norms were determined, in particular: freedom and democracy, equality of law, tolerance, freedom of entrepreneurs, especially the countries of Eastern Europe, freedom of speech, honesty and transparency of the judicial system, etc., and specific norms related to the following directions: contractual principles, determination of the specifics of sales contracts, including the law in the field of budgeting in the field of intellectual property, real estate, etc., property rights, trust processes. By analyzing the Ukrainian legislation, its features and ways of implementing EU, especially the countries of Eastern European norms were determined, in particular, the need to systematize the norms of EU, especially the countries of Eastern European law in the field of budgeting, to implement these norms into the

system of national legislation in order to ensure the EU, especially the countries of Eastern European integration vector, and to determine the organizational mechanisms for the formation and practical implementation of institutional models, which will become subject of further research.

So, as a result of the study, the number of functions that have priority in the system of development of civil legislation in the aspect of EU, especially the countries of Eastern European integration development was determined, which was confirmed by the results of a sociological survey and the mechanism for evaluating the rank of the proposed functions developed in the study. Based on these studies, the functions of civil law were determined, and the implementation of legal norms according to which has priority:

- Judicial protection of rights,
- Intellectual property rights,
- Freedom of entrepreneurs, especially in the countries of Eastern Europe,
- Protection of private property,
- Contract regulation,
- Regulation of legal relations in the field of real estate,
- Notarial work,
- Inheritance legal relations.

Issues of the implementation of EU, especially the countries of Eastern Europe, norms and standards are of a debatable nature since the study determined that the EU, especially the countries of Eastern Europe, law in the field of budgeting system is not systematized, there are no grouped regulatory documents that regulate law in the field of budgeting norms both at the EU, especially the countries of Eastern European level and at the level of the legislation of EU, especially the countries of Eastern Europe, member states associated members and potential members of the EU, especially the countries of Eastern Europe,.

Conclusion

Civil legislation is important in ensuring socio-economic processes in the state. The effectiveness of the system of legal regulation of socio-economic processes determines the effectiveness of the legal system of the state. The EU, especially the countries of Eastern European legal system defines three levels: international, EU, especially the countries of

Eastern European, and national. The complexity and multifactorial nature of the processes of implementation of EU, especially the countries of Eastern European legislation in connection with its extensive structure determine the need for harmonization of EU, especially the countries of Eastern European and national legislation and, accordingly, its systematization. The analysis of Ukrainian legislation determined the priorities for the introduction of the law in the field of budgeting norms into the system of civil legal relations and allowed the formation of the functions of civil law, the regulation of which requires the priority implementation of EU, especially the countries of Eastern Europe, standards to activate EU, especially the countries of Eastern European integration processes. As a result of the study of literary sources, EU, especially the countries of Eastern European and national legislation, conducted a sociological survey, the functions of civil law were determined and ranked, and the implementation of legislative norms regulating these functions should ensure the effectiveness of socioeconomic processes in the system of EU, especially the countries of Eastern European integration.

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