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SUBSISTENCE MINIMUM AS A FINANCIAL ECONOMIC INDICATOR OF THE HUMAN DEVELOPMENT OF THE POPULATION OF UKRAINE

Abstract. The article analyzes socio-economic features of determining subsistence level for main social and demographic groups of population: children under 6; children aged 6 to 18 years old; able-bodied persons; persons who have lost their ability to work. It is substantiated that subsistence level as the basic social standard must correspond to actual needs of the population, which means calculating the cost of consumption of food and other goods and services, reflecting the value sufficient to ensure the normal functioning of the human body, preserving its health, and of a set of food, as well as a minimum set of other goods and a minimum set of services needed to meet the basic social and cultural needs of a person. It is emphasized that the law-determined subsistence level should indeed reflect the cost of a minimum level actual for a state and be the basis for social benefits and pensions calculation. It is concluded that there is an urgent need to update the set of food and non-food items and services for the needs of pensioners, disabled people, people with special needs, in medical products, specific medical equipment and necessary medical services, and the needs of children aged 6 to 18 years in access to educational and other services.

It has been proved there is a need to improve the procedure for establishing and approving a subsistence level at the level corresponding to actual needs of people, rather than to financial capabilities of the state. It is concluded that to determine the subsistence level for main social and demographic groups of the population, it is necessary to systematically calculate the values of the sets of food, sets of non-food items and sets of services based on average consumer prices (tariffs) in the country covering the month preceding the month of calculation. This is going to help increase the state social standards in Ukraine and increase wages and social benefits. In addition, it is going to help further improve functioning of the mechanisms that realize and introduce the legal basis for the formation and application of state social standards and norms, aimed at the realization of main social guarantees stated in the Constitution of Ukraine.

Key words: living standard, minimum subsistence level, commodity bundle, basic social and demographic groups, adequate living standard.

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ПРОЖИТКОВИЙ МІНІМУМ ЯК ФІНАНСОВО-ЕКОНОМІЧНИЙ ПОКАЗНИК ДОБРОБУТУ НАСЕЛЕННЯ УКРАЇНИ

Анотація. Проаналізовано соціально-економічні особливості визначення розмірів прожиткового мінімуму для основних соціальних і демографічних груп населення: дітей віком до 6 років; дітей віком від 6 до 18 років; працездатних осіб; осіб, які втратили працездатність. Обґрунтовано, що розмір прожиткового мінімуму як базового соціального стандарту повинен відповідати справжнім сучасним потребам населення в частині розрахунку вартості споживання продовольчих і непродовольчих товарів, послуг, щоб відображати вартісну величину достатнього для забезпечення нормального функціонування організму людини, збереження його здоров'я набору продуктів харчування, а також мінімального набору непродовольчих товарів та мінімального набору послуг, необхідних для задоволення основних соціальних і культурних потреб особистості. Наголошено, що законодавчо визначена величина прожиткового мінімуму має бути фактичним відображенням вартісної величини прожиткового мінімуму, яка дійсно існує в державі і на основі якої мають здійснюватися соціальні виплати і пенсії. Констатована нагальна необхідність оновлення набору продуктів харчування, набору непродовольчих товарів та набору послуг з урахуванням потреб пенсіонерів, непрацездатних осіб, осіб з обмеженою працездатністю у лікарських препаратах, спеціальному медичному обладнанні та необхідних медичних послуг, потреб дітей у віці від 6 до 18 років у доступі до послуг, освіти тощо.

Доведена потреба удосконалення процедури встановлення та затвердження прожиткового мінімуму з метою досягнення його розміру, який відповідає реальним потребам населення, а не виходячи з фінансових можливостей держави. Підсумовано, що визначення розмірів прожиткового мінімуму для основних соціальних і демографічних груп населення необхідно проводити базуючись на системному розрахунку вартісних величин наборів продуктів харчування, наборів непродовольчих товарів та наборів послуг на основі середніх споживчих цін (тарифів) в країні за місяць, що передує місяцю проведення розрахунку. Це сприятиме підвищенню державних соціальних стандартів в Україні та стимулюванню зростання заробітних плат і соціальних платежів. А також слугуватиме вдосконаленню функціонування механізму реалізації впровадження правових засад формування та застосування державних соціальних стандартів і нормативів, спрямованих на реалізацію закріплених Конституцією України та законами України основних соціальних гарантій.

Ключові слова: якість життя, прожитковий мінімум, споживчий кошик, основні соціальні і демографічні групи населення, достатній життєвий рівень.

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ПРОЖИТОЧНЫЙ МИНИМУМ КАК ФИНАНСОВО-ЭКОНОМИЧЕСКИЙ ПОКАЗАТЕЛЬ БЛАГОПОЛУЧИЯ НАСЕЛЕНИЯ УКРАИНЫ

Аннотация. Проанализированы социально-экономические особенности определения размеров прожиточного минимума для основных социальных и демографических групп населения. Обосновано, что размер прожиточного минимума как базового социального стандарта должен соответствовать реальным современным потребностям населения в части расчета стоимости потребления продовольственных и непродовольственных товаров, услуг. Доказана необходимость предусмотреть на законодательном уровне обязательные системные расчеты стоимости величин наборов продуктов питания, наборов непродовольственных товаров и наборов услуг на основе средних потребительских цен (тарифов) в стране за месяц, предшествующий месяцу проведения расчета.

Ключевые слова: качество жизни, прожиточный минимум, потребительская корзина, основные социальные и демографические группы населения, достаточный жизненный уровень.

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Introduction. The level of living standards of the population is a significant criterion on the basis of which the index of human development is formed. It is an indicator of the well-being of the population of a particular country. The introduction of European standards of life in Ukraine and the formation of Ukraine in the leading positions in the world should be based on carrying out structural socio-economic reforms aimed at increasing European standards of living. Ukraine should develop a strong economy with advanced innovations. It is necessary to restore macroeconomic stability, ensure sustainable growth of the economy in an environmentally way, create favorable conditions for economic activity and a transparent tax system. Particular attention should be paid to the safety of human life and health, which is impossible without effective medicine, the protection of vulnerable groups of the population, the safe state of the environment and access to quality drinking water, safe food and manufactured goods [1]. Therefore, the study of the peculiarities of the development of socio-economic tendencies of the compliance of the subsistence minimum as a basic social standard with the needs as well as the needs of the population is relevant and timely.

Analysis of the research and problem statement. The definition of the priorities of the state social policy regarding the provision of human needs in material goods and services and financial resources for their implementation have been repeatedly analyzed by specialists in the spheres of the economy, sociology, law and so on. Socio-legal, financial and economic aspects of determining the levels of the main state social standards (subsistence minimum) and guarantees (statutory minimum wages, income, pensions, social assistance, the size of other types of social benefits) are investigated by V.M. Andriyev, E.M. Libanova, O.V. Moskalenko, O.L. Kuchma, M.I. Inshyn, S.M. Prylypko, M.M. Shumylo and others. However, despite active scientific and practical research, an effective methodology for determining the subsistence minimum that meets the requirements of the norms of consumption of the population of Ukraine has not yet been found. This leads to the need for further study and analysis of the real needs of modern major population groups.

The purpose of the study is to analyze the tendencies of the changes in the methods of determining the subsistence minimum and to establish the conformity of the subsistence minimum to the realities of the present.

In the scientific article the dialectical, systemic-structural, statistical, formal-logical methods of scientific knowledge is used.

Research results. The subsistence minimum is the basic state social standard established by law and on the basis of which state social guarantees and standards are defined in the spheres of income, housing, communal, domestic, social and cultural services, health care and education. According to Art. 1

of the Law of Ukraine "On the subsistence minimum" dated July 15, 1999 No. 966-XIV (as amended as of January 20, 2018), the subsistence minimum is a value sufficient to ensure the normal functioning of the human body, preserving its health of the set food, as well as a minimum set of non-food products and the minimum set of services needed to meet the basic social and cultural needs of the individual. The living wage is determined by the normative method per month per person, as well as separately for those who belong to the main social and demographic groups: children under the age of 6; children aged 6 to 18; able-bodied persons; persons who have lost their ability to work. For able-bodied persons include persons who have not reached the statutory retirement age. Persons who have lost their ability to work include those who have reached the statutory retirement age, persons who have reached the retirement age, which entitle them to a pension on preferential terms, and unemployed persons recognized as persons with disabilities in the prescribed manner [2].

The Law of Ukraine "On the State Budget for 2018" dated 07.12.2017, No. 2446-VIII (as amended on 22.08.2018), established that in 2018 the subsistence minimum per person per month in the amount from January 1, 2018 - UAH 1,700, from July 1 - UAH 1,777, from December 1 - UAH 1,853, and for the main social and demographic groups:

Children under the age of 6: from January 1, 2018 - UAH 1,429, from July 1 - UAH 1559, from December 1 - UAH 1,626;

children aged 6 to 18 years: from January 1, 2018 - UAH 1,860, from July 1 - 1944 hryvnia, from December 1 - UAH 2,027;

able-bodied persons: from January 1, 2018 - 1762 hryvnias, from July 1 - UAH 1,841, from December 1 - UAH 1,921;

persons who lost their ability to work: from January 1, 2018 - UAH 1,373, from July 1 - UAH 1,435, from December 1 - UAH 1,497 [3].

The basis for calculating the subsistence minimum is a consumer basket which scientists S.M. Goncharov, N.B. Kushnir define as a set that characterizes the typical level and structure of the monthly (annual) consumption of a person or his/her family. Used to calculate the minimum consumer budget (subsistence minimum), based on the cost of the consumer basket at current prices [4, p. 236].

The issue is that in Ukraine, in our opinion, an effective method for determining the subsistence minimum as a basic social standard has not yet been developed. In accordance with the Methodology for determining the subsistence minimum per person and for persons from the main social and demographic groups of the population, approved by the Order dated May 17, 2000 No. 109/93/157, for a long time, the calculations of food consumption costs were inappropriate for real needs of the population. non-food goods and services. For example, according to this Methodology, the amount of consumption of upper winter clothes for the able-bodied population was as follows: male jacket - 1 for 4 years; Women's winter coat - 1 for 8 years (price of women's coats - 519.76 UAH., men's jacket on sintepon - 150.95 UAH) [5].

The methods of calculating the cost of consumption of goods fixed in this method have ceased to exist only on the basis of the Order of the Ministry of Social Policy of Ukraine, the Ministry of Economic Development and Trade of Ukraine, the State Statistics Service of Ukraine as of February 3, 2017, No. 178/147/31, which approved the updated Methodology for Determining the Subsistence Minimum. As stated in the Methodology for determining the subsistence minimum, the average prices in the country (region) are used to calculate the value of a set of foodstuffs. For individual items of food, the price is defined as the arithmetic average or the arithmetic mean of a simple commodity group. At the same time, the share of consumer expenditures on the purchase of goods (services), which is determined on the basis of actual consumer cash expenditures of households, is determined by the State Statistics Service every year according to the survey of living conditions of households per capita consumption of households for the purchase of the corresponding foodstuffs and is provided to the Ministry of Social Policy [6].

According to the State Statistics Service, the average monthly total expenditures of one household in the I quarter of 2018 amounted to UAH 8456, which is 18% more than in the corresponding period of 2017. The city household spent an average of UAH 8825 in the month and UAH 7696 in rural areas. On average, the cost per person was UAH 4008 per month (18% more than in the corresponding period of 2017), in urban households - UAH 4,243 (by 19%), in villages - UAH 3,547 (by 15%). Among all expenditures of households, 93% were consumer expenditures. For food (including eating out),

households spent almost half of all spending. Households sent 43% of all expenditures for the purchase of non-food products and payment for services (excluding outside food costs) [7].

The Decree of the Cabinet of Ministers of Ukraine dated October 11, 2016, No. 780, identified Sets of food products, sets of non-food products and sets of services for the main social and demographic groups of the population. Their analysis gives grounds for arguing that no significant changes have taken place. In particular, for example, for a woman of working age it is provided 1 winter coat for 8 years, 1 trousers for 4 years, 1 sweater for 3 years, 1 dressing gown for 5 years, etc. [8] (Table 1).

Table 1

Minimal set of wardrobe items for women of working age and women who have lost their ability to work (per person)

Name of goods	Woman of working age		Woman who has lost her ability to work	
	number of items, pieces	term of service of subjects, years	number of items, pieces	term of service of subjects, years
Upper winter clothes (coat, half coat)	1	7	1	8
Upper demi-dress:				
jacket on sintepon	1	5	1	8
cloak, non-warm jacket	1	5	1	8
Other clothes:				
dress, costume	2	7	2	8
Trousers	1	4		
dressing gown	1	5	2	5
Blouse	3	4	2	6
skirt of woolen and semi-woolen fabric	1	4	1	6
jumper, sweater	1	3	1	6
Tracksuit	1	3	1	4
Underwear:				
Shorts	6	1	6	2
Bra	2	1	2	4
night shirt	2	3	2	3
Singlet	2	4	2	4
Swimsuit	1	4	1	7
Hosiery:				
tights made of cotton, semi-cotton yarn	2	2	2	1
pantyhose synthetic	6	1	4	2
Tights			1	3
Hats:				
hat, scarf made of wool, semolina and synthetic yarn (set)	1	4	1	5
half-wiped scarf	1	4	1	4
shawl cotton			1	4
Haberdashery products:				
gloves made of woolen, semi-wool and synthetic yarn	2	3	1	4
others (30 percent) *				
Footwear:				
winter boots	1	3	1	5
autumn shoes (low back)	1	2	1	3,5
summer shoes	1	2	1	2,5
sports necrosport shoes	1	3		
home shoes	1	3	2	3
rubber shoes	1	3	1	2

Source: Materials [8]

Legally determined value of subsistence minimum should be a real reflection of the value of the subsistence minimum that actually exists in the state and because of which social benefits and pensions should be made.

However, the officially approved minimum subsistence level absolutely does not correspond to the real value of the consumer basket. At the same time, according to experts who conducted economic calculations, the actual subsistence level in February 2018 is: or children under 6 years old - UAH 3020.46; for children from 6 to 18 years old - UAH 3696,16; for able-bodied persons - UAH 3259.89 or 4049.55 UAH taking into account compulsory payments; for people who have lost their ability to work - 2662.70 UAH. Thus, the approved subsistence minimum is lower than its actual size in February 2018 prices: for children under 6 years old - 2 times; for children aged 6 to 18 years - 2 times; for able-bodied persons - 2.3 times; for persons who have lost their ability to work - in 1,9 times [9].

The economic crisis, a low standard of living and high inflation cause the need to change the approach to the formation of the consumer basket and, accordingly, the subsistence minimum. The fact of the unreasonably understated subsistence minimum established in Ukraine is also confirmed by the decision of the District Administrative Court of Kyiv dated April 25, 2018, No. 826/3639/17, which states that upon the adoption of the resolution of the Cabinet of Ministers of Ukraine dated 11.10.2016 No. 780 "On the Approval of Nutrition Kits, Non-Food Sets and Sets of Services for Major Social and Demographic Groups", according to which approved sets of foodstuffs, sets of non-food products and sets of services for basic their social and demographic groups in accordance with the annex and recognized as invalid, paragraph 1 of the Cabinet of Ministers of Ukraine from 14.04.2000, No. 656 "On the Approval of Nutrition Sets, Non-Food Sets, and Sets of Services for Major Social and Demographic Groups of the population" violated the norms of legislation which led to the establishment of an unfair standard of living and became a condition for establishing an unjust subsistence minimum. As a result, a set of food products has been formed without taking into account the norms of the physiological needs of the human body ... The aforementioned resolution is recognized as unlawful and ineffective [10].

The statistics on the structure of total household expenses per month show the need to increase the attention of authorized state bodies to the issues of non-compliance of the subsistence minimum with the needs of the population (Table 2).

According to the statistical information, in the structure of the aggregate resources of the group of households with average per capita incomes a month below the subsistence minimum, as well as with average per capita income a month lower than the actual subsistence minimum and the least secure 10% of households, 25-34% of the resources were formed at the expense of pensions, scholarships and social benefits, provided in cash, 8-10% - income from personal auxiliary farms and self-preparation. The aforementioned shares were 2.6-1.8 times larger than among the most well-off 10% of households [7]. In this regard, the norm of the Draft Law of Ukraine dated April 10, 2018 No. 8193-1 "On Amendments to the Law of Ukraine "On the Minimum Subsistence Level" regarding the establishment and approval of the subsistence minimum" deserves attention, where it is written that the Cabinet of Ministers of Ukraine should ensure the establishment of a subsistence minimum per person, as well as separately for those who relate to the main social and demographic groups based on the updated set of food products, a set of non-food products and a set of services, taking into account the needs of pensioners, disabled persons, persons with disabilities in medical products, special medical equipment and necessary medical services, the needs of children aged 6 to 18 years in access to education services, in particular, access to the Internet, the purchase of educational literature and make proposals on cost the value of the subsistence minimum in the draft law on the State Budget of Ukraine for 2019 [11].

Table 2

Structure of Total Expenses of Households of Ukraine in 2010-2017
per month in UAH and %
(without taking into account the temporarily occupied territory of the Autonomous Republic of
Crimea and Sevastopol city)

	2010	2011	2012	2013	2014 ¹	2015 ¹	2016 ¹	2017 ¹
Average cost per month per household, UAH.	3073,3	3458,0	3592,1	3820,3	4048,9	4952,0	5720,4	7139,4
Structure of total household expenses	Percentage							
Total Consumer Costs	89,9	90,1	90,8	90,2	91,6	92,9	93,2	92,9
food and non-alcoholic beverages	51,6	51,3	50,1	50,1	51,9	53,1	49,8	47,9
alcoholic beverages, tobacco products	3,4	3,4	3,5	3,5	3,4	3,3	2,9	3,1
non-food products and services	34,9	35,4	37,2	36,6	36,3	36,5	40,5	41,9
Including								
clothing and footwear	6,0	5,7	6,1	5,9	6,0	5,7	5,6	5,5
housing, water, electricity, gas and other fuels	9,2	9,6	9,9	9,5	9,4	11,7	16,0	17,0
household appliances, household appliances and current housing	2,3	2,2	2,3	2,3	2,3	2,0	1,7	2,0
health care	3,2	3,2	3,4	3,4	3,6	3,7	4,2	3,8
transport	3,7	4,0	4,3	4,3	4,3	3,7	3,6	3,7
communication	2,7	2,6	2,8	2,8	2,8	2,4	2,3	2,4
rest and culture	1,8	1,9	2,0	2,1	1,8	1,5	1,4	1,6
education	1,3	1,3	1,3	1,2	1,1	1,1	1,0	1,1
restaurants and hotels	2,4	2,5	2,5	2,5	2,3	2,0	2,2	2,3
various goods and services	2,3	2,4	2,6	2,6	2,7	2,7	2,5	2,5
Uncompromising total costs	10,1	9,9	9,2	9,8	8,4	7,1	6,8	7,1
<i>Reference: payment for housing, communal products and services</i>	7,6	8,0	8,3	8,0	8,1	10,2	14,7	15,4

¹ Not including part of temporarily occupied territories in the Donetsk and Luhansk oblasts. Source: Based on Materials [7]

In addition, one should agree with the norm proposed in the Draft Law of Ukraine of 23.03.2018 № 8193 "On Amendments to Article 4 of the Law of Ukraine "Minimum Subsistence Level" to ensure that actual consumer prices are taken into account when establishing the subsistence minimum" that for determining the size of the subsistence minimum, the calculation of the values of sets of food, sets of non-food products and sets of services based on average consumer prices (tariffs) in the country for the month preceding the month of the calculation [12]. Such an approach will help to correct the situation in which the size of the subsistence minimum is determined based on the financial capabilities of the state budget, and not calculated on the basis of real consumer prices. After all, this, in turn, led to artificially understatement of the subsistence minimum, which is the basic state social standard, and, accordingly, the level of all major state social guarantees (minimum wage, minimum pension, social assistance, etc.), which are mainly the main source of existence and should ensure a sufficient standard of living for the citizens of the country.

Conclusions. Based on the study, it is possible to conclude that the Law of Ukraine "On the State Budget of Ukraine for 2018" sets the subsistence minimum in the amounts that do not reflect the real value sufficient to ensure the normal functioning of the human body, preserving its health with a set of food products, as well as a minimum set of non-food products and the minimum set of

services needed to meet the basic social and cultural needs of the individual. In view of this, there is an urgent need to improve the procedure for establishing and approving the subsistence minimum in order to achieve its actual level, increase the state social standards in Ukraine and stimulate wage and social wage growth. To determine the size of the subsistence minimum for the main social and demographic groups of the population, it is necessary to carry out systematic calculation of the values of the sets of food, sets of non-food products and sets of services based on average consumer prices (tariffs) in the country for the month preceding the month of the calculation.

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