

Yuliya O. Us. Certain aspects of alimony accounting and liability for failure to comply with obligations. Unfortunately, for ten years now, Ukraine has been the European leader in the number of divorces, as Ukrainians divorce almost twice as often as Europeans. If a couple who have a child divorces, then the person with the maintenance of a minor child also faces the greatest difficulties.

There have always been parents in legal practice who were irresponsible in paying child support for their own son or daughter. This person is trying to avoid financial responsibility, so this issue is a huge problem today. Today is characterized by the recognition of women and men as equal persons. According to the Constitution of Ukraine, marriage is based on the free consent of a man and a woman. Each spouse has equal responsibilities and rights in marriage and family. The Constitution of Ukraine states that the right to family, motherhood and fatherhood in our state is protected by the state.

In this paper, we will analyze alimony as an object of children's property rights. The article examines the current legislation, the rules of which regulate the procedure for awarding child support and the procedure for enforcement of a court decision on the recovery of child support.

The issue of maintenance of minor children is mentioned in the following regulations: Law of Ukraine of 17.05.2017 № 2037-VIII "On Amendments to Certain Legislative Acts of Ukraine to Strengthen the Protection of the Child's Right to Proper Maintenance by Improving the Procedure for Recovery of Alimony"; Family Code of Ukraine of January 10, 2002 № 2947-III; Civil Code of Ukraine of January 16, 2003 № 435-IV; Civil Procedure Code of Ukraine Law of 18.03.2004 № 1618-IV, as well as cases from the unified register of pre-trial decisions, because it is important to analyze the practice of judges of Ukraine on this issue.

On the positive side, our state has been actively working to close the gap on alimony payments for the last three years.

The article will discuss ways to collect child support and leverage in the event of non-performance or improper performance of child support.

Keywords: *child support, alimony, enforcement, enforcement of court decisions.*