

the previous practice, and the conclusions are used to improve further practice. Unfortunately, in Ukraine, these cycles are incomplete: the stage of verification associated with the official reporting on the results of the program or funding of specific activities is usually ignored.

Development of new methods of management involving a complex integrated system of diverse environmental measures, as well as formation of comprehensive national mechanism of its regulation are the fundamental objectives of public management.

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THE CURRENT STATE BUDGET RELATIONS IN UKRAINE

The scope of the emergence and development budget is fiscal relations activities of the state and its administrative units. Development of financial and legal science and practice of the budget legislation causes strengthening of emphasis towards modernization, standardization, improving the efficiency of legal regulation and social direction of fiscal activity. However, the questions are updated scientific principles of fiscal performance and prospects of its further development is impossible without examining the legal aspects of this activity and, consequently, improve its regulation.

The budget is the result of the legal regulation of social power (economic) relations, as reflected in the provision of this relationship legal form. It should be noted that it is in the public activities of any individual act (distribution of funds between the various links of the budget system, the use of budget allocations) can be carried out solely on the basis of a legal act. Scientists see it as an indissoluble unity of material and legal sides of intergovernmental relations.

Today there are many unresolved theoretical and practical issues in the field of budgetary relations, which to some extent affect the effectiveness of fiscal work. The existence of these problems directly related to the lack of budget is developed theory of relations. Therefore, in modern terms a comprehensive study in this area becomes important that will identify and resolve existing problems, and suggest areas for further improvement of legal regulation of intergovernmental relations. Today there are many definitions of «fiscal relationship», whose analysis gives reason to conclude that they summarize the characteristics to some extent reveal their identity.

These definitions, depending on the purpose of research, scientists are formulated differently. In summary consideration scientists can propose a definition of budgetary relations.

Budgetary relationship – is regulated by rules of public relations budget law arising in the preparation, review, enactment of the budget or the decision of the local

budget, enrollment, allocation and transfer of budget funds, providing fiscal accountability, preparation, review and approval of

reports on the execution of or decisions on the budget, budgetary control and responsibility for the violation of the budget law.

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PROBLEMS OF ADMINISTRATIVE AND TORTUOUS LEGAL PROCEEDINGS AND WAYS OF THEIR SOLVING

Problems of administrative and tortuous legal proceedings conditioned the imperfection of legislative regulation procedure of handling cases on administrative offenses. In terms of legal process conditioned the absence of this procedure. Administrative Code of Ukraine unifies the order of handling cases by all administrative and jurisdictional authorities without considering the specifics of the trial, which is based on principles, substantially differ from the principles of the public management activities.

ECHR case-law shows that the concept «criminal charge» has an autonomous meaning which is independent of the classification on the national legal systems where certain offenses can be defined as administrative or disciplinary, but be the subject of an autonomous concept «criminal» offense within the meaning of the Convention.

Administrative offenses referred to Ukrainian court jurisdiction are criminal

in the sense of Art. 6 of the Convention, and thus the order of their adjudication should be comparable to the procedure of the proceedings in a criminal trial. At least the procedural rights of the person, who is the subject on the case concerning an administrative offense, should comply in terms of the rights accused in criminal proceedings.

Thus, the optimal solution to the problems associated with the adjudication of administrative offenses is the elimination of administrative and tortuous proceedings as a form of justice. Administrative offenses, cases of which at that time under the jurisdiction of the judges of local general courts, should access to the field of criminal justice, where this conditioned the public danger degree of the respective acts, the rest should be humanized and referred to the jurisdiction of the government, which administrative and tortuous activity will remain under the control of the administrative courts.