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BUDGET TRANSPARENCY AS THE GUARANTY OF DEMOCRATIC DEVELOPMENT IN UKRAINE

Some aspects of the provision of budget policy transparency in Ukraine are investigated. The author suggests that the budget transparency in Ukraine shall be provided in accordance with the Article 7 of Budget Code of Ukraine and due to the provisions of several international documents, like the European Charter of Local Self-Government, the Lima Declaration of Guidelines on Auditing Precepts, the IMF Code of Good Practices on Fiscal Transparency and others. Despite the fact that some budget information is already open for population, the problem of budget transparency in Ukraine is still an obstacle to democratic development. The author analyzes the current legislation and finds out that several provisions of Ukrainian laws dealing with the public

information access, the public procurement and the public financial control which shall be changed to improve the budget transparency. Special attention is given to the work of the Accounting Chamber of Ukraine and its role in heighten of the budget transparency. It is said that the extension of powers of Accounting Chamber of Ukraine by the way of budget income control, local budget auditing and public industries fiscal control may improve the budget transparency. Also the author suggests that there is a need in dissemination of the audit results information. In conclusion it is said that the main problem of budget transparency in Ukraine remains to be in the lack of political motivation of government in this area of legislation development.

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THEORETICAL FOUNDATIONS OF LOCAL SELF-GOVERNMENT FORMATION

Achieve the goal of the most complete coverage of theoretical and legal aspects of the phenomenon of local de-

mocracy promotes the relevant social ideas and scientific theories (concepts) origin of local self-government. Idea of