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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

local self-governments performs specific cognitive functions. It gives primary information on local self-government, reflects the substantial that is inherent in this institution in various specific historical periods are characterized by and especially for countries that recognize it. That is reflected in the ideas of general and specific elements of any model of local self-government in their dynamics. The scientific potential of the idea of self-disclosed together these theoretical constructions of basic legal concepts and categories that are most relevant and contribute to the design theories of the origin of local self-government.

The existence of the idea of local self-government bodies associated with the spiritual heritage (general self-governing idea, the doctrine of natural rights and the civil society, utopian socialists, representatives of other lines of thought), it absorbed the most valuable social achievements of mankind.

The ideological source of local self-government is the doctrine of nat-

ural law, which since antiquity an important ideological currents. Evolving from naive to fundamental ideas of science-based opinions and legal principles, natural law, of course, had a significant influence on the idea of local self-government. The essence of the theory of natural law is the expression of ideas about justice, embodied in the universal principles of freedom and equality.

However, it is difficult to imagine such activities in the state government, which was held contrary to the national interest, which expresses a state. Therefore, the content of self-government legislation in each country proves that it can only be so special, how special is each of the rights of almost two hundred of the world community. Sure in this view of life territorial collectives modern foreign countries can be only if scientific analysis of local government and self-government and establishment fundamental differences between them, although both systems are aimed at solving problems at the local communities.

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IN RELATION TO DETERMINATION OF COMPETENT COURT AT CONSIDERATION OF SOME ADMINISTRATIVE DISPUTES

Judicial practice in administrative businesses testifies to the presence of errors of practical application of norms which behave to jurisdiction definiteness, so with the cognizance of disputes

administrative courts. In same queue, errors of courts during the decision of this question and jurisdiction conflicts, which relate to the kinds legal proceeding, influence on the improper providing of