

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.