

ance of goods that move in international mail and express shipments;

4) territory of the customs warehouse and warehouse of temporary storage LLC 'Vidi Terminal' located in Vyshneve Kyiv region.

Customs post is the customs authority, which included the customs as a detached structural subdivision and in the area of its activity, provides the tasks entrusted to the customs service of Ukraine. Provisions on customs posts are approved by the heads of the respective Customs.

Creation, reorganization and liquidation of customs posts are the central body of the Executive power, which provides implementation of State policy in the sphere of Customs Affairs, on the proposal of the respective Customs. To carry out specific tasks entrusted to the

customs service of Ukraine, there are specialized customs authorities, organizations, educational institutions and scientific-research institution of customs.

Classification of customs authorities to them includes:

1) Department of customs infrastructure and international cooperation;

2) motor transport customs economy;

3) Customs Department information technology and statistics;

4) Central Customs management laboratory research and expert work;

5) Department of combating smuggling and customs offenses;

6) Center for professional development, retraining workers and kinology;

7) State Scientific-Research Institute of customs;

8) of the Customs Department of audit, analysis, and risk management.

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## ABOUT THE IMPACT OF MANAGEMENT ACTIVITIES ON PUBLIC FUNDING OF ENVIRONMENTAL PROTECTION MEASURES

The use of a new management system as a part of modern management practice is considered appropriate for successful implementation of national target-oriented programs, which practice, according to the experience of developed countries, makes it possible to coordinate and integrate efforts at a higher professional level.

In practice the planning process has a number of serious flaws which affect

funding of target-oriented environmental programs. The use of correct management practices is of particular importance for the full and timely funding of target-oriented environmental programs. We believe that management decisions will be effective if statistical methods are applied at all stages of management activities.

In European countries, Deming cycles are applied to assess the shortcomings of

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