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PROBLEMS OF BRINGING THE SUBJECTS OF THE BUDGETING TO RESPONSIBILITY DURING THE FORMATION OF THE STATE BUDGET OF UKRAINE

In his article "Problems of Bringing the Subjects of the Budgeting to Responsibility during the Formation of the State Budget of Ukraine" A. Chvaliuk examines the theoretical grounds of bringing the subjects of the budgeting to responsibility for offenses committed during the formation of the State Budget of Ukraine.

The task of the modern financial and legal science should include development of the ways to legislatively simplify the standards that provide a procedure of bringing to responsibility for violations of the budget legislation, which will allow to apply the sanctions more effectively, to promote the observance of fiscal discipline and conduct of fiscal policy in the state.

In the course of the study it was found that, in accordance with applicable law, criminal or administrative liability of the subjects of budgeting during the formation of the state budget of Ukraine is impossible (although some attempts to introduce the measures of criminal liability for legal persons were made in early 2013, when the Cabinet of Ministers of Ukraine introduced a bill № 2032). In fact, we can only speak about the

disciplinary responsibility of those legal persons.

It is therefore proposed to intensify efforts to prohibit the use of non-parliamentary methods of struggle in the Verkhovna Rada, because these methods paralyze the work of Parliament and make it impossible to adopt laws, especially those that are subject to a clear timetable for the adoption, such as the Law of Ukraine "On State Budget of Ukraine". Until the Code of Parliamentary Ethics is adopted and the people's representatives are provided with real penalties for its violation, the situation for brining to responsibility the subjects of the budgeting will remain unsolved.

The problem of responsibility for violation of the legal procedure during the formation of the State Budget of Ukraine is complicated by some uncertainty in the general theory of legal responsibility. Legal doctrine in the field of responsibility for budget violations is also theoretically unjustified as for today. Aspects of joint and several responsibility and the responsibility of public authorities in general are absolutely undeveloped.

Feature of the development and for-

mation of the State Budget of Ukraine is the presence of a clear and dominant competence in this field of the Minister of Finance and the relevant Ministry, the Cabinet of Ministers of Ukraine as a whole, the Budget Committee and

other bodies of the Verkhovna Rada of Ukraine as a whole. Therefore, effective penalties for violation of legislation on the formation of the State Budget of Ukraine should be, above all, constitutional, legal and political.

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ORGANIZATIONAL AND LEGAL PRINCIPLES OF FUNCTIONING OF THE SYSTEM OF CIVIL PROTECTION IN CONDITIONS OF THE ANTITERRORIST OPERATION

This article analyzes the legal organizational problems of increasing the effectiveness of civil protection in Ukraine, taking into account the specifics of its implementation in terms of the antiterrorist operation. We investigate the state of the legal regulation of civil protection, the issue of co-ordination in this area. The relevance of this paper is determined by the fact that available in the Ukraine national security system as a whole meets the requirements facing the country in the early years of independence. However, the nature of the security environment, which was formed in early 2014 due to a significant expansion of the range of challenges and threats, impose new requirements of the national security of Ukraine, the need to improve it and rethink strategic priorities. There is also an urgent need to review and clarify the

tasks of civil protection, its rapid reorientation to perform tasks in terms of the antiterrorist operation. Also a goal of Ukraine's security sector is creation of an effective system to ensure implementation of measures concerning the formation and implementation of public policy in the areas of national security of Ukraine, development of components of the security and defence of Ukraine on the basis of national security policy in a single complex, combining a unique system of strategic planning and crisis management, taking measures to create a favorable security environment around and within Ukraine, creation of an effective mechanism for timely adjustment of priorities of security policy, integration of capabilities of all components of the security and defense sector of Ukraine in order to resolve the current crisis and eliminate