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SPECIAL PRINCIPLES OF THE LOCAL FINANCE MANAGEMENT IMPLEMENTATION IN UKRAINE

The principles of management are the prism management paradigm boundaries and the important component of management philosophy, generally. Principle of “publicity” should be considered as the fundamental one. G.V. Atamanchuk regards it as the wide access of citizens to participating in governance through the election of the relevant authorities and public control over their functioning, transparency of these bodies functioning, and judicial control over compliance management processes, the constitutional interests of society, the rights and freedoms of citizens. This approach to understanding the publicity prompted S.M. Klimova to state principle of publicity components which are developed in Ukraine. They are the cornerstone of public finance management: 1) the mechanisms availability of finance to the public; 2) openness or transparency in functioning of public authorities and local self-government bodies; 2) society’s oversight the generation, use and distribution of centralized and decentralized funds; 3) judicial control over the formation, distribution and use of state and local finance.

The main principles of local finance management include the following: 1) independence; 2) state financial support; 3) the efficiency and rationality; 4) openness, publicity and transparency.

As it is well-known local self-government is recognized and guaranteed in Ukraine (art. 140 of the Ukrainian Constitution, Law “On local self-government in Ukraine”). Local self – governments have the right to make decisions concerning of local important affairs independently, especially in the sphere of financial sector. It is important that these bodies are financially independent (within certain limits) and they have the right to own budget, local taxes and fees, etc.