

LEGISLATIVE AND BUDGETARY LEGAL REGULATION

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The state plans to budget his income and expenditure over income regulates all budgets due to the transfer of national income. Forms and methods of budget work and budget planning change, but the budget is always an objective necessity.

Budget, budget legislation, the Constitution of Ukraine, legal acts, the Law of Ukraine.

The relevance of this article is that the normal execution state of the functions necessary to the timely adoption of the state budget and other sources of legal and regulatory control of the budget process. Untimely beginning of the Law on State Budget of Ukraine may lead to violation of the Constitution of Ukraine and the manner of exercise of power, and therefore - and her disability.

The purpose of the study is chosen in order to define and explore the regulations governing the budget relations in Ukraine according to the Budget Code of Ukraine and to analyze what regulates each of them; consider in more detail the Budget Code of Ukraine.

The Constitution of Ukraine defines the basic principles of forming the budget system of Ukraine, establishes the legal status of the main actors of the budget process.

According to the Constitution of Ukraine State Budget of Ukraine approved by the Verkhovna Rada of Ukraine, the Law on State Budget of Ukraine valid from 1 January to 31 December of the calendar year.

Law on State Budget of Ukraine is a legal act, as the Constitution of Ukraine:

- delineates the powers of the Verkhovna Rada of Ukraine and on the approval of the State Budget of Ukraine and its authority to pass laws (paragraphs 3 and 4 of Art. 85);
- special sets of legislative initiative on the draft State Budget of Ukraine, which is the only Cabinet of Ministers of Ukraine (the second part of Art. 96 and paragraph 6 of Article. 116);
- establishes a special procedure for submission to the Cabinet of Ministers of Ukraine Verkhovna Rada of Ukraine of the draft Law on State Budget of Ukraine (the second part of Art. 96);
- establishes a separate approval process and implementation of the State Budget of Ukraine (paragraph 4 of Art. 85 of the first century. 96 and paragraph 6 of Article. 116);
- provides for annual approval of the State Budget of Ukraine and determine its validity period - from 1 January to 31 December (the first part of Art. 96);
- mandates the submission by the Cabinet of Ministers of Ukraine to the Verkhovna Rada of Ukraine report on the state budget of Ukraine and its publication (Art. 97).

The main source of legislative budget relations is the Budget Code, which systematized and standardized a number of key budget issues, namely:

- adjusted in accordance with the Constitution of Ukraine dates passage of the main stages of the budget process, delineated functions between public authorities and local governments;
- introduced parallel planning budgets of all levels to improve the reality of budgetary performance, taking into account and balance the interests of different regions, social groups, all participants in the budget process;

– assigned specific content source revenues of local budgets, including the latest fully transferred revenues from personal income. However, income tax (excluding utilities), which is risky and unstable in this tax dependent on seasonal production and the level of economic development of the area assigned to the state budget revenues are taken into account in the calculation of intergovernmental transfers to local budgets from the state budget;

In summary propose understand budget legislation as a set of legislative acts adopted by the representative body of the state - parliament, in compliance with a special legislative procedure governing relations in the state budget. Why consider it necessary to amend Art. 4 Budget Code of Ukraine, including the budget law exclusively Budget Code of Ukraine, the Law on State Budget of Ukraine and other laws governing fiscal relations, and including the Budget Code of Ukraine century. 4-1 "Normative legal acts regulating budgetary relations" which include presidential decrees and decisions and decrees of the Government, the decision of the central executive authorities and local governments have other normative legal acts regulating public relations, but do not belong to budget Legislation.