

запобіжних заходів. Від ефективності державного фінансового контролю залежить економічне і не меншою мірою політичне благополуччя нації. Тому в Україні прийнята низка нормативно-правових актів для якнайкращого регулювання фінансів та майна у державних та комунальних підприємствах.

Література

1. Жураковський де Сас Т. Б. Проблеми і стратегічні пріоритети розвитку системи державного фінансового контролю / Т. Б. Жураковський де Сас // Стратегічні пріоритети. – 2011. – № 2(11). – С. 200-203.

2. Закон України «Про державну контрольно-ревізійну службу в Україні» № 2940-ХІІ (2940-12) від 26.01.93 р. у редакції від 23.12.2010 р., [Електронний ресурс] Режим доступу: <http://zakon2.rada.gov.ua/laws/show/2939-12/ed20120413>

3. Постанова Кабінету Міністрів України «Про державну аудиторську службу» № 43 від 03.02.2016 р. [Електронний ресурс] Режим доступу: <http://zakon3.rada.gov.ua/laws/show/43-2016-%D0%BF>

4. Закон України «Про аудиторську діяльність» № 3125-12 в ред.. від 16.11.2017р. (Електронний ресурс) Режим доступу: <http://zakon5.rada.gov.ua/laws/show/3125-12>

UDC 342.9 (043.2)

Iurynets J.L., Doctor of Law, Associate Professor,
Grabovsky G.V., student,
Educational and Research Law Institute,
National Aviation University, Kyiv, Ukraine

CIVIL SOCIETY AS A PREREQUISITE FOR THE CREATION OF A DEMOCRATIC POLITICAL SYSTEM

The problem of civil society is one of the most fundamental scientific problems that has been concerned over the centuries by the best minds of humanity. It arose with the emergence of the state and the division of society into the state and non-state sphere of life. Since then, the question of the interaction of power and society has been at the center of attention of all mankind, it often leads to conflicts, political upheavals and revolutions. Now this problem is at the heart of global social change taking place in many countries of the world and will determine the prospects for the development of world society.

Civil society is the foundation of the state. Its formation takes place in close connection with the formation of it as a legal, social, democratic. Civil society is a society of mature citizens with a high level of economic, social, spiritual, political culture, which together with the state forms a developed legal relationship. [1, p. 63].

Civil society differs from society by involving citizens in collective actions in the public sphere for expressing their interests, ideas, exchanging information, achieving a common goal, raising demands on the state, and calling for the accountability of officials. It acts as an intermediary between the private sphere of life of people and the state, unites a huge variety of formal and informal relations [2, p.75].

The main features of a civil society are: the existence of a democratic legal statehood; self-government of individuals, voluntary organizations and citizens' associations; diversity of ownership forms (private, collective, cooperative, etc.), market economy; pluralism of ideologies and political views, multiparty system; access of all citizens to participation in state and public affairs; mutual responsibility of the state and citizens for democratic implementation adopted laws; availability of a developed social structure; developed civil political culture and consciousness; the valuation of the rights of citizens above the state laws; Variety of social initiatives; control of society by the activities of state bodies.

Thus, it is a society with a highly developed system of interaction within the limits of the right of free and equal citizens, their associations, with the real provision of the state of their equal opportunity to freely and safely dispose of their forces, abilities, property, relying on the right and their own legal consciousness. Civil society is closely linked to the rule of law. Successful functioning, fulfillment of the essential principles of civil society is possible only under the rule of law [2].

Civil society in Ukrainian territory has deep historical roots and an ethno-national tradition that dates back to antiquity and creates its unique and unique specificity, which predetermines the formation of the civic nature inherent only to Ukraine.

Civil society today is going through an evolutionary way of development, and in the new Constitution of Ukraine, in fact, the basic principles of its development are fixed. Thus, the Verkhovna Rada of Ukraine adopts the Basic Law of Ukraine "for ensuring the rights and freedoms of man and the decent living conditions of his life, taking care to strengthen civil accord on the land of Ukraine, striving to develop and strengthen a democratic, social and lawful state, aware of responsibility before God, with his own conscience, previous, present and future generations" [3, pp. 37].

Formation of the fundamentals of civic culture is primarily ensured by the high-quality content and form of the education system, which is being reformed today, taking into account domestic and foreign experience [4, p. 161-163].

Consequently, we can analyze that civil society arises only in the conditions of democracy. A high level of development and functioning of civil society can only be provided by a democratic state. The underdevelopment of civil society is one of the main conditions for the existence of totalitarian and authoritarian regimes. The main feature of civil society is the maintenance of

human rights, the free choice of various forms of economic and political life, the forms of ideology and world outlook, the ability to propagate and defend their interests, views and beliefs.

The political basis of civil society is a democratic, law-governed state, which provides every citizen with an opportunity to take part in state and public affairs. In a democratic law-governed state, any discrimination based on national, ethnic, political, religious or other grounds is absolutely inadmissible. As a characteristic of such a state, one can mention the possibility of free self-determination of a person with respect to philosophical and spiritual preferences, guarantees of life and safety of a person, comprehensive protection of the most diverse human rights by judicial bodies and public organizations.

A social foundation for civil society is a society with a dynamic social structure that is constantly evolving and improving. Concerning spiritual life, a characteristic feature of civil society can be considered the high development of education, science, art, an individual choice of cultural values. Cultural-political pluralism contributes to the implementation of diverse spiritual interests of people and becomes an important condition for the development and improvement of such a society.

Literature

1. Kryukov O.I. Democratic Institutions as a Factor for the Formation of Civil Society / O. I. Kryukov. // State construction. – 2010. – No. 2. – p. 123.

2. Kipich I.V., The role of the media in the development of the rule of law, democracy and civil society in modern Ukraine / I.V. Kipich // Current problems of state and law. – 2014. – Vip. 68. – P. 117-123

3. Frantsuz-Yakovets T. A. Why Ukraine is not Switzerland? Or the role of democracy, parliament, civil society in the life of the dzhava / T. A. Frantsuz-Yakovets. // Publishing House "Helvetica". – 2016 – №2. – P. 150.

4. Kravchuk V.M. The Importance of Civil Society and Democracy in Developing the Interaction of the Judiciary and the Public / V.M. Kravchuk, P.I. Kablak // Scientific Bulletin of Kherson State University. Series "Legal Sciences". Issue 2. Volume 3. 2016. – P. 161-166.