

LAW
(specialty 12.00.01)

Tsimbal V.A. Local financial apparatus of the People's Commissariat of Finance of the USSR in 3-level system of government and district administrative territorial division

The article is dedicated to the organization and legal aspects of activities of the local financial system in the USSR during the years 1925-1929. It has been suggested that the transition to the regional administrative-territorial structure and third management system had resulted in many economic, legal and socio-political factors. Particular attention is paid to obstacles encountered in the process of reforming of public finance management. Figuring condition, completeness and reliability studies of the history of the establishment and functioning of the apparatus of Soviet power in Ukraine give reason to believe that despite the thorough study of various aspects of Soviet power in Ukraine (B. Andrusyshyn, B. Babii , V. Koretsky, S. Kulchitsky, B. Usenko, A. Shevchenko etc), a comprehensive study of the legal principles of organization and activities of state authorities of financial competence has not been carried out. Thus, there is a significant scientific interest because analyzing the said theme we can answer some of the historical questions of the Soviet age, including one of the most important that is to determine the nature of the Soviet state and law.

Key words: People's Commissariat of Finance, organizational and managerial functions, administration, finance, management of local finances, administrative reform.

National pedagogical university

of M.P. Dragomanova

March, 18, 2013
