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Y.O. Mandrychenko,
Postgraduate, Kyiv International University, Kyiv

CHARACTERISTICS OF INDIVIDUAL MATERIAL LEGAL GUARANTEES OF THE ACTIVITIES OF FINANCIAL CONTROL BODIES

Legal guarantees of the activities of the financial control bodies are now left out of the attention of the domestic scientific community. Most of researchers who deal with the issues of guaranteeing the activities of financial control bodies, to such legal guarantees include the principles of financial control or speak about the guarantees of the

implementation of a particular principle (rule of law), to ensure its operation by one or another means. Given the content of this category in the general theoretical sense, this approach seems to be narrow one, therefore the material and legal guarantees of the activities of financial control bodies such as legal form and principles are investigated.

Their normative and legal regulation and a different scientific and normative approach to the content of these guarantees are presented. The attention is focused on the need for a broad understanding of the legal form of the activities of financial control bodies (as defined by law or other regulatory act system of rules of conduct in control activities, a set of requirements put forward to the participants in such activities). It has been pointed out that despite the proper level of research of the principles of financial control, there is no unity in terms of their names and numbers, as well as there are polar views on the directions of ensuring (guaranteeing) the activities of financial control bodies through their assistance. Author's vision of ways of solving of revealed inconsistencies and contradictions is suggested.

Consequently, a significant gap in domestic legislation in the field of financial control is the lack of consolidation of the principles of such control, the need to which regulation is due to their imperative and general significance, a determining place in the functioning of the entire system of financial and control activities, the most important criterion of legality of the actions of all participants in the control and verification process, guaranteeing the activities of financial control bodies.

The solution to this problem is considered on three interrelated levels. First, the legal regulation of the general principles of control activities needs to be consolidated into a separate legislative act devoted to financial control with the study of their content (with the same definition of the essence of the principles of the Accounting Chamber in the current law). Secondly, the special principles inherent in one or another body of financial control, due to the definition of its tasks and the purpose (place) in this area, should be provided in the relevant Regulations that regulate the legal status of the entity and its powers. And thirdly, it is expedient to develop and approve for all financial control bodies the relevant Regulations of work, with the obligatory definition of the principles of organizing the activities of these bodies (possibly, the forms of its implementation). This approach takes into account the general principles of the existence of financial control as the phenomena of objective reality, the organizational and functional principles of the activities of financial control bodies that guarantee the fulfillment of their statutory tasks.

The lack of an integrated approach to the legal regulation of the considered material and legal guarantees of the activities of the financial control bodies, prompts new research in this direction.

Keywords: guarantees, organs of financial control, legal form, principles, activity of organs of financial control.

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