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GENERAL PRINCIPLES OF FINANCIAL SUPPORT OF OPERATIONAL AND INVESTIGATIVE ACTIVITIES OF OPERATIONAL UNITS OF THE STATE BORDER GUARD SERVICE OF UKRAINE

Paper examines the issues of legal regulation of financial support of operational units of the State Border Guard Service of Ukraine. Special attention is drawn to the essence and significance of the principles of financial support of operational and investigative activities. It is stated that the factors determining the effectiveness of the fight against crime within the border sphere include the adequate financial and material support of units that are designed to perform such tasks. Operational and investigative activities, like any other law enforcement activity, require not only the

expenditure of physical and moral strength of operational staff, but also certain financial costs. It is emphasized that the areas of improvement of the legal institution of financial support of operational and investigative activities of operational units of the State Border Guard Service include: elimination of terminological diversity and normative consolidation of key concepts; determination of the principles being referred to in the financing of this specific type of activity of operational units; determining the type of act that would be special on these issues; breaking the “traditions” of the Soviet era: legal regulation of financial relations mainly at the departmental level, taking into account the progressive practices of EU member states; expansion of the possibilities of the subjects of democratic civilian control.

The general principles of the budget system which are also inherent in financial support of the operational and investigative activities are allocated and analyzed on the basis of the budget legislation: unity of the budget system of Ukraine; equilibrium; independence; completeness; validity; efficiency and performance; subsidiarity; targeted use of budget funds; justice and impartiality; publicity and transparency. Conclusions and proposals for the improvement of the legal regulation of this sphere are substantiated.

Keywords: operational and investigative activities, principles of financial support, the State Border Guard Service of Ukraine.

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