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UDC 342.9.(343.6(037))

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ADMINISTRATIVE AND LEGAL PROTECTION OF THE SPHERE OF THE STATE FINANCIAL CONTROL IN UKRAINE

Paper deals with the sphere of state financial control in terms of administrative and legal protection. The position is maintained that financial control legal relationships should be understood as one of the types of financial legal relations, expanded scope and target orientation, which are of an organizational, derivative (auxiliary), public nature and arise on the basis of financial control regulations in the field of control activity. Such legal relations imply a number of responsibilities, therefore the application of imperative methods of financial and legal regulation, focused on unilateral power requirements of state bodies in relation to the entities involved in these relations, are of paramount importance. And the authority of the orders of state bodies is, first of all, in the adoption by these bodies of decisions binding on the other side of the legal relationship, and in ensuring that they are enforced by the force of the state.

It has been proved that the absence of a distinction between the sphere of state financial control as the object of administrative and legal protection leads to the dispersion of administrative misconduct in the KUpAP regulations and to the lack of unanimity regarding their quantitative and meaningful list, allegations of inconsistency of the current legislation.

It is noted that the essence of an administrative misconduct in the sphere of state financial control, which is the basis for the application of administrative penalties, consists in the fact that the offender's conduct is aimed at a negative change in the procedure for conducting economic, as well as financial and control activities, specified in the current legislation. Therefore, it is precisely such a sphere in which the financial and control legal relations arise and develop, should be recognized as the object of legal protection.

On the basis of the understanding of financial control legal relations that arise in the field of state financial control, the signs of the latter are generalized, which made it possible to conclude that it is expedient to distinguish administrative offenses in this area.

The author's definition of the sphere of state financial control as an object of administrative and legal protection is suggested.

Keywords: state financial control, financially control legal relationships, sphere of state financial control, object of administrative legal support, administrative offence.

Отримано 29.05.2018