

Kasianenko L. Legal regulation of financial control legal relationships

The financial control process is complex and diversified. Its essence is not revealed by one feature but characterized by their totality. At the present time there is no unambiguous approach to the definition of financial control. However, the unification of methodology and legal technology allows proceeding from certain common principles in control activity which provides an opportunity to explore the essence and issues of financial control legal relationships more comprehensively and deeply. It is important as the country is obliged to provide with financial capability of its activity at all stages of the development. The activity of controlling authorities must be carried out in accordance with the relevant procedure and rules indicating on existence of specific process of financial control i.e. with the observance of control process as independent and specific type of financial and legal process. The specific of control process is occurred in its procedural form: control procedural implementation, control procedural stages which determine the dynamic aspects of control, as well as control procedural regime. It is emphasized that the legal form determines the legal status of the subjects of control relations, tasks and control organization principles. The analysis of current legislation reveals the absence of consistency and coherence between legal acts that regulate the control relationships. In the opinion of author, the Law of Ukraine "On Public Finance" should settle this case by enshrining the procedures of financial control body activities and consolidating them into a single procedural form. Therefore, it will ensure the compliance with the order while financial control and provide an opportunity to control the compliance with legislation in the process of such activity.

Keywords: financial resources, financial control, financial activity, procedural form, control process.