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TO THE QUESTION ABOUT THE CONCEPT, SIGNS AND CONSTITUENTS OF NON-STATE FINANCIAL CONTROL

In the article the questions of coexistence of public financial relations and such types of public financial control as state and non-state control at the modern stage of development are examined. Attention is focused on differentiating state and non-state financial control, as at first blush, it does not make any substantial problem, because state control must be carried out by the state and the persons of the authorized bodies, and non-state – by the proper non-state control structures. However the research shows that it can be carried out also by legally authorised non-state bodies and structures, accordingly it is sufficiently difficult to draw the line between state and non-state financial control.

Using the stated hallmarks together with the signs of non-state financial control it is possible to determine the following features of such control: 1) activity of legally authorised non-state bodies; 2) control is carried out in financial sphere which means that it embraced spheres related to financial activity of both state and non-state subjects, at the same time control over state subjects is carried

out mainly as initiative non-state external control or as public control through the proper public organizations; 3) concentration on realization of control procedures within the limits of economic entities or on the repeated (after state) public inspection by the proper public organizations; 4) the purpose of control is maintenance and efficient use of financial resources of economic entities and the state on the whole, with attachment to the separate decentralizing funds.

Also on the basis of foregoing signs it is offered to understand the concept of financial control as an activity of non-state public bodies, which carry it out on the basis of the proper plenary powers enshrined in legislation, which engulfs the sphere of relations concerning financial activity of both state and non-state subjects, aimed at realization of control procedures within the limits of economic entities or at the repeated (after state) public inspection by the proper public organizations with the purpose of maintenance and efficient use of financial resources of economic entities and the state in the context of separate decentralizing funds.