

The Principles of Financial Control in Public Administration

Abstract

This thesis focuses on financial control, legal principles, and how legal principles influence and co-create financial control. The thesis comprehensively presents the whole issue and aims to contribute to understanding both individual aspects and their interconnectedness, allowing the reader to form an informed opinion on the subject. To achieve this goal, the work identifies the main legal principles shaping financial control. The thesis is divided into four main parts, each exploring different aspects of the topic.

The first part introduces the conceptual framework of financial control in public administration. It defines public administration, financial activity, and financial control, emphasizing their inter relationship. This section serves as the fundamental theoretical framework for further analysis.

The second part focuses on legal principles as a general legal-theoretical concept. It presents the characteristic features attributed to legal principles and further elaborates on various categorizations of legal principles to ensure a comprehensive understanding of the subject matter. This part also serves as a theoretical basis for the subsequent analysis.

The third part delves into the principle of 3E, its significance for financial control, and its overall nature in relation to public finances. The entire framework of this principles is presented, and its limitations are discussed. This section provides insights from a conducted statistical examination of the evaluation of this principle across territorial self-governing units.

The final fourth part analyzes the law on financial control and the control regulations. It identifies the legal principles reflected in these regulations and discusses their significance for financial control in public administration.

In the conclusion of this thesis, the findings obtained from the analyses is of financial control principles in public administration are summarized. The power of legal principles on financial control is emphasized, highlighting the importance of proper financial control for the management of public finances.

Keywords: financial control, legal principle, public administration