

THE SYSTEM OF BODIES OF STATE FINANCIAL CONTROL OF BUDGETARY INSTITUTIONS IN UKRAINE

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The European integration course of Ukraine has intensified the problem of the need for modernization and development of the public administration system, the priority element of which is the subsystem of financial control. The reform of the public finance management system provides for the development of a modern and effective public finance management system in Ukraine that can provide high-quality public services, efficiently accumulating resources and distributing them in accordance with the priorities of state development in the medium and long term. To do this, it is necessary, in particular, to ensure the effective implementation of the state budget, which requires, first and foremost, the formation of a coherent and efficient system of financial control bodies.

To the issues of financial control, the search for ways to increase its efficiency through the formation of the institutional system in Ukraine, scientific works written by I. Anhelina, T. Borovkova, T. Dniprova, S. Drebot, T. Mahurchak, A. Matviichuk, V. Pikhotskyi, Yu. Surkova, and O. Shevchuk are devoted. While appreciating the contribution of these researchers in covering theoretical and methodological principles and practical aspects of the development of the financial control institution in Ukraine and in the world, we note, however, that not all theoretical and methodological and scientific and practical problems of the systematization of functioning of authorities of financial control over the activities of budgetary institutions in Ukraine are solved.

Ensuring social and economic development, increasing the efficiency of produc-

tion, competitiveness of the basic branches of the national economy, solving the problems of the state's vital activities, reducing the level of the shadow economy and corruption are impossible without adequate to modern realities effective state financial control. Full performance by the latter of its functional purpose is possible only in the case of the real creation of its effective system. In view of this, further research needs theoretical and methodological principles of organization of state financial control in Ukraine.

One of the main conditions for a full-fledged organization of state financial control is the presence of its authorized agents, clear regulation and coordination of their activities. The system of authorities of state financial control of budget institutions in Ukraine consists of the Accounting Chamber (exercises external financial control on behalf of the Verkhovna Rada of Ukraine), the State Audit Service (carries out internal financial control and is subject to the Cabinet of Ministers of Ukraine), the State Fiscal Service and the State Treasury Service (their activities are directed and coordinated through the Minister of Finance).

The Budget Code of Ukraine determines that the control over the use of funds of the State Budget of Ukraine on behalf of the Verkhovna Rada of Ukraine is carried out by the Accounting Chamber. Activities of central executive authorities that ensure the state policy implementation in the area of control over the compliance with the budget legislation are coordinated and controlled by the Cabinet of Ministers of Ukraine.

The Accounting Chamber on behalf of the Verkhovna Rada of Ukraine controls the receipt of funds to the State Budget of Ukraine and their use.

The Cabinet of Ministers of Ukraine is the supreme body in the system of executive authorities. The main tasks of the Cabinet of Ministers of Ukraine include directing and coordinating the work of ministries and other executive bodies and exercising control over their activities.

The central body of executive power, authorized to implement state policy in the field of state financial control, is the State Audit Service of Ukraine.

In addition to the State Audit Service, the Cabinet of Ministers of Ukraine directs and coordinates, through the Minister of Finance of Ukraine, the activities of the State Fiscal Service of Ukraine, the State Treasury Service of Ukraine.

Consequently, in today's conditions of development of market relations in Ukraine, which are accompanied by processes of spreading corruption and manifestations of fraud in the budget sphere, there is an objec-

tive need to ensure the effectiveness of state financial control, which would promote the legality and rationality of the use of funds and property owned by the state.

The results of the study allow making a conclusion that an integral system of state financial control has been formed in Ukraine – as a set of control and analytical and expert actions of the authorities of external and internal state financial control on the subjects of the public sector in order to ensure legality, prevent violations of financial discipline, economic efficiency in the formation, distribution, and use of public financial resources and local authorities.

In the context of the current stage of modernization of the domestic system of state financial control, it should be noted that different authorities of the state financial control in Ukraine have the same powers and supervised objects. At the same time, potential duplication of functions of controlling bodies should be considered as a system of checks and balances, which will ensure the principle of transparency of state financial control in Ukraine.