ROLE OF THE STATE FINANCIAL CONTROL IN THE PROVISION OF THE STATE FINANCIAL SECURITY

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In the context of the growth crisis in almost all sectors of the economy, Ukraine economic security compliance issue arises quite sharply. Since the process of economic activity is impossible without ensuring its sufficient level of financial resources, financial security of the state needs a special consideration. Improving public financial control is an important guarantee for preserving social orientation of economic and financial policy in the course of its financial activities and ensuring its financial security. That particular role and functions of the state in the new socio-economic (market) conditions that characterize its action in the financial and economic area is one of the characteristic components of meaningful public financial nature of the state control.

Financial and economic instability of recent years contributed to deepening economic recession that led to the aggravation of the crisis of public finances and the formation of a significant budget deficit. Thus, in conditions of acute shortage of public financial resources, to improve management in order to ensure effective and efficient use is an extremely important issue for Ukraine. In this regard, the objective is gaining weight control in public administration and the need to develop scientific bases of financial control and independent audit of the movement of financial resources and management of the state in this area.

A redistribution of national product happens in the public sector. Its effective operation has a key role in the domestic economy. This is determined by many factors: the state of the domestic legal framework, timeliness, performance development and execution of the state budget, the budget balance flows like. Managing financial resources of the state is impossible without a clear system of state financial control.

The objective necessity of financial control is due to the fact that at the macro level it is a tool to enhance the functioning of the economy, ensuring circulation of financial resources in accordance with the parameters set by the legislation, completeness taxes and charges, blocking activities that threaten national security.

Financial control is intended not only to control financial flows in the country (as of budget funds and funds of other entities). Rationally constructed system of financial control can detect weaknesses in the areas of economy, culture, social security and point to the possibility of overcoming the existing problems. Checking enterprises, institutions and organizations of various industries, workers control services are able to organize the information and make a complete picture of the situation in a particular area and at the state level in general.

The dominant state financial control is to perform social tasks. The focus should concentrate on theoretical and methodological aspects of a unified system of state financial control, the formation of a complete system, improving the legal framework and the definition and establishment of the supreme body of state financial control.

For the modern development of the state financial control in Ukraine to study international experience that will give an opportunity to adapt the advanced world experience to
the terms of the national economy, promote the integration of control action at the international level. The first step is to ensure the functioning of the system, which effectively prevents all possible violations and abuses and point to the shortcomings that exist at the sites and monitoring capabilities to eliminate them in the future.