

Role of the state financial control in the provision of financial security of the state

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In terms of the present role and functions of the state in the new market conditions, characterizing its actions in the financial and economic area, is one of the characteristic components of the state content essence of financial control. This publication features found the state of financial control as part of the financial security. These financial security threats related to not effective financial controls and, leaning fundamental work of leading scientists generalized problem to quality solution and subsequent implementation at the current stage of development and urgent measures for its reform.

Гришук Н.В. РОЛЬ ДЕРЖАВНОГО ФІНАНСОВОГО КОНТРОЛЮ В КОНТЕКСТІ ЗАБЕЗПЕЧЕННЯ ФІНАНСОВОЇ БЕЗПЕКИ ДЕРЖАВИ

В умовах сьогодення роль і функції держави в нових, ринкових умовах, що характеризують її дії у фінансово-економічному просторі, стає однією з характерних змістовних складових сутності державного фінансового контролю. В даній публікації висвітлені особливості державного фінансового контролю як складової фінансової безпеки держави. Наведені загрози фінансовій безпеці, пов'язані з неефективністю фінансового контролю, а також, опираючись фундаментальні праці провідних науковців, узагальнено проблеми, які потребують якісного вирішення й подальшого впровадження на сучасному етапі розвитку та першочергові заходи для його реформування.

Ключові слова: контроль, фінанси, фінансова безпека, державний фінансовий контроль, система державного фінансового контролю, суб'єкти господарювання

Гришук Н.В. РОЛЬ ГОСУДАРСТВЕННОГО ФИНАНСОВОГО КОНТРОЛЯ В КОНТЕКСТЕ ОБЕСПЕЧЕНИЯ ФИНАНСОВОЙ БЕЗОПАСНОСТИ ГОСУДАРСТВА

В условиях нынешнего времени роль и функции государства в новых, рыночных условиях, которые характеризуют ее действия в финансово-экономическом пространстве, становится одной из характерных составляющих сущности государственного финансового контроля. В данной публикации освещены особенности государственного финансового контроля как составной финансовой безопасности государства. Приведены угрозы финансовой безопасности, связанные с неэффективностью финансового контроля, а также, опираясь фундаментальные труды ведущих ученых, обобщены проблемы, которые нуждаются качественного решения и дальнейшего внедрения на современном этапе развития и первоочередные меры для его реформирования.

Ключевые слова: контроль, финансы, финансовая безопасность, государственный финансовый контроль, система государственного финансового контроля, субъекты хозяйствования.

Introduction. 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, special consideration needs financial security of the state. 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 state control.

Analysis of recent researches and publications. Problems of formation of an effective system of financial control received considerable attention in the research of local scientists as Butynets F.F., Syvulsky M.I., Simonenko V.K., Pihotsky V.F. Theoretical financial security bases covered in writings Baranovsky A.I., Sukhorukov A.I., Ladyuk A.D, et al. Justification role of financial control to ensure the economic security of the state dedicated to the study Ivanova I.M., Lysyak L.V. However, in our opinion, the current state of Ukraine's economy, including the financial sector needs further research.

Previously unsettled problem constituent. Earlier unresolved question is aimed at detection and search trends improve financial control

is a component of financial security. Aspects of financial security and public financial control mainly considered in isolation, without revealing their relationship. All this makes the relevance and timeliness of the chosen research topic.

Main purpose of the article. Controversial issues that determine the main aim is to determine the role and range of tasks of financial control to ensure the financial security of Ukraine; financial security threats associated with the imperfect system of financial control, and by bringing the national system of financial control in line with international standards to maximize the effectiveness of its operation.

Results and discussions. During financial security should be understood as a state of financial, monetary, foreign exchange, banking, budget, tax systems, which characterized by balance, resistance to internal and external negative effects, the ability to ensure effective functioning of the national economic system and economic growth [1].

Financial security state – is the protection of state interests in the financial sector or a state budget, tax and monetary system that guarantees state's ability to effectively generate, store excessive depreciation and rational use of financial resources of the country for its economic and social development and maintenance financial obligations [2].

Financial security has the following components: fiscal security, currency security, monetary security, debt security, insurance market safety, security stock market. Each component has exceptional importance and deserves some research. An extremely important component of financial security is the security budget.

Budget security – a state of solvency of the state, taking into account the balance of revenues and expenditures of state and local budgets and the efficient use of public funds [1].

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 and improve management 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.

By public sector happens a redistribution of national product. Effective its 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 your financial resources of the state is impossible without a clear system of state financial control.

The objective necessity of financial control 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. This activity brings significant social threats that affect large groups of people and violate the legitimate interests of the state, business and society as a whole since it monopolizes markets and aims to organize the state banned the production of goods and services [3].

In fact, effective state financial control is not only a diagnostic system that indicates a deviation from the norm, and can provide preventing illegal and inefficient use of financial resources of the state. The problem is that the financial control in Ukraine has not systemic in nature and has failed to fulfill the tasks that must perform both the macro and micro levels.

Perfect functioning system of financial control to comply with financial security, in our view, should provide:

1. The observance of financial discipline.
2. The legality, efficiency, transparency and proper use financial resources of the state.
3. Completeness of formation of the state and local budgets.
4. Efficient redistribution of GDP between the various sectors of the economy and social groups.

In financial crisis, when the financial security of the state faces a significant enough threat, another financial control function is the enforcement of anti-crisis measures with minimal cost of resources and time.

Control of the state budget funds realized through the following areas:

- 1) to ensure the legality of the use of budget funds;
- 2) transparency of budget funds;
- 3) ensuring the proper use of public funds;
- 4) ensuring the efficient use of public funds.

Define complex problems of financial control over the formation and use of budgetary resources at the macro level in the context of the financial security system briefly describing the tasks DFK at the macro level, they can dis-

tinguish three levels. Thus, as noted above, the objectives of the first level, we believe, should be to ensure legality, transparency, efficiency and targeted use of the principle of budgetary funds.

To achieve these objectives it is necessary to perform tasks of the second level, namely:

1) improving the regulatory framework as control issues and budget legislation;

2) building the organizational structure of the state administrative apparatus for internal control requirements;

3) development of long-term plans of the state and identify priority areas of budget funds to expanded reproduction;

4) setting clear targets of budgetary funds and establish a mechanism for monitoring their implementation.

In our opinion, the state 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. But this requires a high level of system analysis, which at present, unfortunately, is not guaranteed.

Agree with such researchers as V.K. Symonenko, P.S. Petrenko [4], who aim control components aimed at compliance with financial stability and economic security, are four objectives: increase of the state budget; saving expenditure budget; reduction of crime in the financial sector; reduce corruption in the country. Failure to comply with these objectives is significant threats to financial security.

At the present stage of development of the state financial control should meet the new financial paradigm.

As noted by M. M. Arthus [5], current financial paradigm shifts reflect the following key areas of society:

– Providing financial resources go to the domination of man over man social economic;

– Promotion of national wealth in intangible form;

– changing of the specific form and character of the laws of dialectics efficiency philosophical concepts and categories of formation and use of financial resources.

During the political discussions and worsening socio – economic problems, particularly topi-

cal issue improving the quality of public services depends on the amount of financial resources that are available to the budget and how effective spending of funds managed by them. Accordingly, if the budgeting process be orientated by result, one of the main tasks of the state financial control should be the evaluation of performance achieved in the implementation of budget programs.

That is, the real and the prospect of state financial control is not targeted control and prudent use of public funds for the maintenance of institutions and achievement maximum results with minimum expenditure of funds for the implementation of budget programs.

Given the financial paradigm at the present stage, the dominant state financial control is to perform social tasks. The need socially-oriented accounting and control stresses in one of the latest research professor F.F. Butynets [6]. Since all state activities should be aimed at ensuring the interests of man and society through economic, political and social leverage, the state financial control as one of the elements of government must obey this common goal.

The same opinion I.M Ivanova, which considers that the development of market relations not only denies the need for the existence of state financial control, but also increased social orientation more complicated for government agencies rely more and more features to protect financial rights and interests of society, measures to eliminate and prevent abuse and theft [7].

In addition, the need to improve public financial control dictated by the complexity of the financial aspects of the state in market conditions, including the active involvement of commercial structures to meet social needs, using the infrastructure of banks and other financial institutions for the maintenance of public funds, the release states the market as property owner and producer of goods and services [8].

Most scientists involved in these problems, ascertain its inferiority. In our view, the key areas of improvement of state financial control as a component of financial security, are: – solving the problem of creating an integrated system of financial control;

– Improving the regulatory framework, including harmonization with international standards control the national standards of the Law of Ukraine «On financial control»;

– Legislative separation of powers of regulatory bodies to conduct audits, consolidation of the status of the Accounting Chamber of the Supreme Audit and the provision of appropriate powers;

– Improving the methodological and organizational support relatively new forms of control, including auditing efficiency.

This list of areas of improving control in Ukraine is far from complete, and each of the selected areas requires careful research and study.

Conclusions and further researches directions. So can contact, that control is particularly important as a management function. Therefore, control should not focus only on transactions that are completed fact. 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 allow 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 eliminate them in the future.

Given the significant importance of financial control to meet the appropriate level of financial security of Ukraine, it is necessary to reform the system of control.

State financial control should provide and ensure the following tasks: organizing and supervising the timely implementation of revenue and expenditure items of the state and local budgets; assessment of the reasonableness of the revenue and expenditure items of the state budget and state funds; assess the effectiveness and appropriateness of public spending; ensuring compliance with the rules of currency transactions and currency values; prevention of crime in the financial sector; ensure financial security; monitor the implementation of international financial obligations of the state, the state of public debt; monitoring compliance with budgetary, tax, customs, currency legislation; assessment of the effectiveness of key spending units on the use of public funds; analysis of deviations from the established parameters of the state budget and preparing proposals to address them; financial expertise of draft laws providing for expenditures budget or affecting the development and use of these funds and so on.

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