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**THE ROLE OF STATE FINANCIAL CONTROL IN ENSURING THE
ECONOMIC SECURITY OF THE COUNTRY
РОЛЬ ДЕРЖАВНОГО ФІНАНСОВОГО КОНТРОЛЮ У
ЗАБЕЗПЕЧЕННІ ЕКОНОМІЧНОЇ БЕЗПЕКИ КРАЇНИ**

Summary. *Introduction.* Today, Ukraine has an effective national system of public financial control, but it is not without certain gaps and contradictions. Underestimation of the importance of state financial control creates a risk of crisis phenomena caused by failure to achieve the priorities of national economic development in the respective regions, corruption in public finance, inefficient management of state property, misuse of budget funds, etc. The current system of state financial control in Ukraine consists of a number of weakly interacting independent bodies, each of which has the relevant powers and performs its control functions within the law. In such circumstances, despite the recent reorganisation and significant reduction of the number of controlling bodies in Ukraine, there are still some public services whose functions overlap.

Purpose. The purpose of the article is to study the importance of state financial control for strengthening the economic security of the state and to outline the main prospects for its development in the light of the current national paradigm.

Materials and methods. The research materials are: 1) regulatory and legal support for the regulation of the activities of the state financial control bodies; 2) works of domestic and foreign authors, which consider the theoretical, methodological, organisational and methodological aspects of the state financial control. In the course of the study, the following scientific methods were used: theoretical generalisation and grouping; analysis and synthesis; logical generalisation of results.

Results. The application of measures of state financial control has the potential to become a guarantor of economic security. The article analyses the principles of the State financial control, defines its types, forms and methods, studies and compares its essence and differences in the context of ensuring the economic security of the State. It is proposed to consider the State financial control as one of the key principles of economic security at all levels of public administration: State, regional and local. The following stages of improvement

of the organisation and functioning of the institution of the State financial control can be identified: Harmonisation of national legislation in line with EU standards; clear delineation and distribution of powers, functions and competences between the competent state financial control bodies; development of a mechanism for interaction with EU institutions, study and use of the best European experience and legislation; improvement of the quality of staffing of financial control services at different levels. Strengthening the public financial sector can become an important tool for ensuring Ukraine's economic security

Discussion. It is necessary to further study the issues of improving the system of state financial control, taking into account the peculiarities of the functioning of domestic practice and to develop ways to improve its efficiency in order to create comprehensive conditions for ensuring economic security.

Key words: *state financial control, economic security of the state, state budget, financial abuse.*

Анотація. *Вступ. На сьогодні в Україні створено ефективну національну систему державного фінансового контролю, проте вона не позбавлена певних прогалин та суперечностей. Недооцінка важливості державного фінансового контролю створює ризик виникнення кризових явищ, спричинених недосягненням пріоритетів розвитку національної економіки у відповідних регіонах, корупцією у сфері державних фінансів, неефективним управлінням державною власністю, нецільовим використанням бюджетних коштів тощо. Сучасна система державного фінансового контролю в Україні складається з низки слабо взаємодіючих незалежних органів, кожен з яких має відповідні повноваження і виконує свої контрольні функції в рамках закону. За таких обставин, незважаючи на нещодавню реорганізацію та значне скорочення кількості контрольних органів в Україні, все ще існують деякі державні служби, функції яких дублюються.*

Мета. Метою статті є дослідження значення державного фінансового контролю для зміцнення економічної безпеки держави та окреслення основних перспектив його розвитку з урахуванням сучасної національної парадигми

Матеріали і методи. Матеріалами дослідження є: 1) нормативно-правове забезпечення щодо регулювання діяльності органів державного фінансового контролю; 2) праці вітчизняних та зарубіжних авторів, у яких розглянуті теоретико-методологічні та організаційно-методичні аспекти державного фінансового контролю. В процесі здійснення дослідження було використано наступні наукові методи: теоретичного узагальнення та групування; аналізу та синтезу; логічного узагальнення результатів.

Результати. Застосування заходів державного фінансового контролю має потенціал стати гарантом економічної безпеки. У статті проаналізовано принципи державного фінансового контролю, визначено його види, форми та методи, досліджено та порівняно його сутність і відмінності в контексті забезпечення економічної безпеки держави. Запропоновано розглядати державний фінансовий контроль як один із ключових принципів економічної безпеки на всіх рівнях державного управління: державному, регіональному та місцевому. Можна виділити наступні етапи вдосконалення організації та функціонування інституту державного фінансового контролю: Гармонізація національного законодавства відповідно до стандартів ЄС; чітке розмежування та розподіл повноважень, функцій і компетенцій між компетентними органами державного фінансового контролю; розробка механізму взаємодії з інституціями ЄС, вивчення та використання кращого європейського досвіду та законодавства; підвищення якості кадрового забезпечення служб фінансового контролю на різних рівнях. Зміцнення

державного фінансового сектору може стати важливим інструментом забезпечення економічної безпеки України.

Перспективи. Необхідним є подальше дослідження питань удосконалення системи державного фінансового контролю з урахуванням особливостей функціонування вітчизняної практики та розробка шляхів підвищення його ефективності з метою створення комплексних умов для забезпечення економічної безпеки.

Ключові слова: *державний фінансовий контроль, економічна безпека держави, державний бюджет, фінансові зловживання.*

Problem statement. The negative changes that have occurred recently in our country have led to the emergence of new threats to the country's economic security and have created an urgent need for effective state financial control. Today, an effective national system of state financial control has already been created in Ukraine, but it is not without certain gaps and contradictions. The functioning of state financial control as a basic prerequisite for ensuring the country's economic security is currently not fully ensured. Underestimating the importance of state financial control creates the risk of crisis phenomena caused by failure to achieve national economic development priorities in the relevant regions, corruption in the field of public finances, ineffective management of state property, misuse of budget funds, etc. For these reasons, it is necessary to further study the issues of improving the state financial control system, taking into account the peculiarities of the functioning of domestic practice and develop ways to increase its efficiency in order to create comprehensive conditions for ensuring economic security.

Analysis of recent research and publications. In light of today's tragic events, ensuring the economic security of the state through the preservation and effective management of its resources and state finances is a relevant topic and subject of scientific research. Theoretical-methodological and organizational-

methodological aspects of state financial control are highlighted in the works of M. T. Bilukha, L. V. Hutsalenko, L. V. Dikan, N. I. Dorosh, I. K. Drozd, N. G. Zdyrko [2], V. F. Pihotskyi [5], Prasiuk V. M. [6], A. V. Khmelkov [7], O. D. Shevchuk and other leading scientists. Thus, Yu. Kravchenko conducted a comprehensive study of internal audit as an attribute of effective management of a budget organization [4], Khmelkov A. V. reveals the essence of state financial control, its types, forms and methods, as well as the applied content of the subject, object and subject of control [7].

The purpose of the article is to study the importance of state financial control for strengthening the economic security of the state and outline the main prospects for its development taking into account the modern national paradigm.

Materials and methods. The materials of the study are: 1) regulatory and legal support for the regulation of the activities of state financial control bodies; 2) works of domestic and foreign authors, which consider the theoretical, methodological and organizational and methodological aspects of state financial control.

Presentation of the main material. Financial control is the main basis for effective management of the national economy of Ukraine. It allows for comprehensive monitoring of the process of state property management, which makes it possible to influence various economic processes, monitor compliance with the economic security of the state, observe the achievement of financial self-sufficiency of individual sectors of the economy and regions, assess the balance of budgets and protect the interests of citizens and society as a whole [7].

Under such conditions, proper organization and effective functioning of state financial control is an important task of state economic policy and contributes to the protection of national interests, increasing the level of rational management of public funds, forecasted economic development, etc. In accordance with current legislation, state financial control covers the most

important areas for society, such as defense, fuel and energy complex, agriculture, housing and communal services, education and science, healthcare and social protection, infrastructure and transport, etc. [8]. The system of state financial control bodies is presented in Fig. 1.

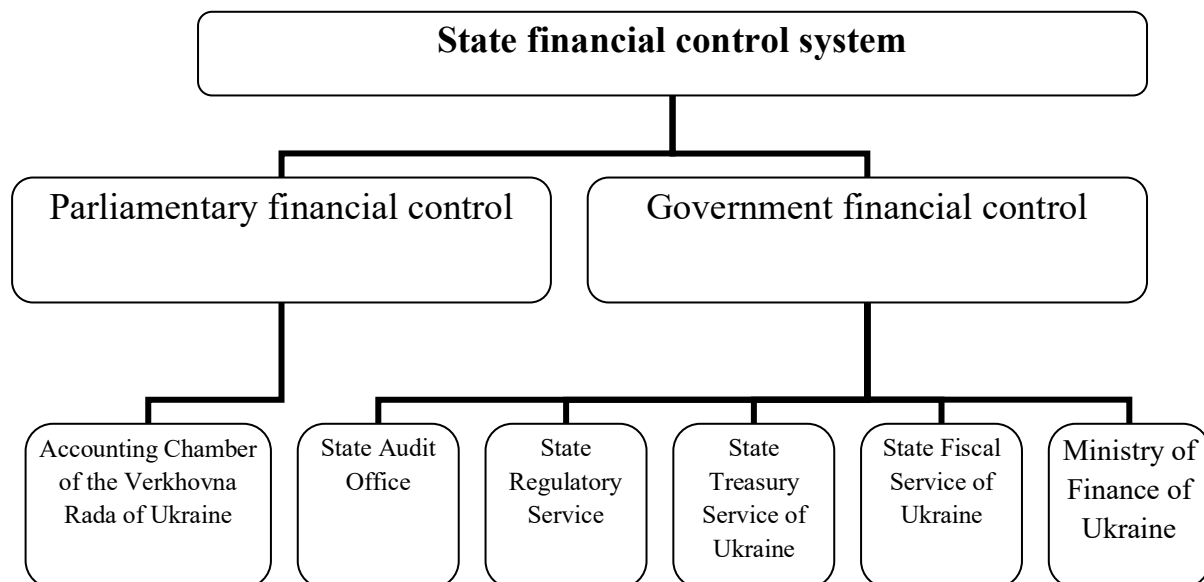


Fig. 1. System of state financial control bodies in Ukraine

Source: generalized by the author based on [6; 8]

Planning and implementation of state financial control measures is based on their relevance, socio-economic significance, level of financing of specific budget programs and potential risks of financial abuse, identification and elimination of facts of illegal use of funds and lack of resources [6].

Therefore, based on the above, there is an urgent need to improve the organization of state financial control, since it is objectively necessary to create a stable counterweight to existing threats in the financial system, which, in turn, should create a number of conditions for reducing the number and scale of budget and financial abuses, increasing financial discipline and reducing non-targeted expenses, ensuring timely and full receipt of taxes, fees and mandatory payments to the budget, improving legal norms and regulatory legal acts, as well as creating a modern theory of financial control.

The development and creation of a modern theory in the field of state financial control (SFC) and ensuring its effective functioning can be achieved through systematization, which in practice should resolve the issue of the powers of control bodies, ensure a clear definition of the scope of SFC and avoid duplication of functions, promote the creation of a single information and communication system, improve the quality of the system of training and retraining of personnel in this area, and also bring Ukrainian legislation closer to modern international requirements and standards. State financial control focuses primarily on key positions in the economy, economic activity and property protection in various sectors of the national economy, ministries, committees, government bodies and enterprises. Approaches are being developed in which the systematization of control over organizational forms is based on the structure of control bodies that act as its subjects. This makes it possible to divide control into external (state, private) and internal (departmental or industry and owner control) [3]. In this case, external control is considered to be control carried out by special economic control bodies, higher than the controlled entity or independent of it. Accordingly, internal control is control within an organization or branch (department) by structural units and employees specially created for this purpose [2].

The forms of financial control are preliminary (preventive), current and retrospective. The criteria for classifying these forms are determined by comparing the time of control measures with the processes of formation and use of financial resources. The form may reflect the internal context and method of organizing control before its implementation. In international practice, the most common form of SFC is "audit". In the broadest sense, the term "state financial control" can mean the verification of all operations, procedures and reports in all areas of public administration, as well as the entire system of public administration.

The basis for the effective implementation of state financial control is a set of basic principles for its implementation. Compliance with the principles, that is, the basic rules for implementing control procedures in general, is one of the most important prerequisites for achieving the goals of state financial control and building an integrated and effective system. The principles of state financial control specify the role of the state in the field of public finances, as they contain certain guarantees of their implementation. The effective application of control in the management of state financial resources creates the necessary conditions for the implementation of effective economic policy in the country [5]. The principles allow not only to understand the basic rules for implementing state financial control, but also to realize its essence, identify gaps in industry legislation, and eliminate conflicts in relevant regulatory legal acts.

Ukraine is characterized by a situation where the activities of state financial control bodies are not based on uniform standards. Most often, specialists of individual bodies and structural divisions develop their own internal regulatory standards, on the basis of which control measures are carried out in certain areas and in relation to certain objects of control. There is no systemic connection between these documents. This, in turn, may lead to the fact that there is no possibility to ensure the comparability of the performance indicators of the relevant state services, the results of control measures and their adequate assessment. Therefore, based on the experience of highly developed Western countries, Ukraine should create a single unified system of standards for control, audit and expert activities, organically linking all types and areas of financial control in Ukraine [1]. It is worth noting that the modern system of state financial control in Ukraine consists of a number of weakly interacting independent bodies, each of which has the appropriate powers and performs its control functions within the framework of the law. In such circumstances, despite the recent reorganization and significant reduction in the number of control bodies in Ukraine, there are still some state services whose functions are

duplicated. To strengthen state financial control, it is necessary to take a number of measures, which are presented in Fig. 2.

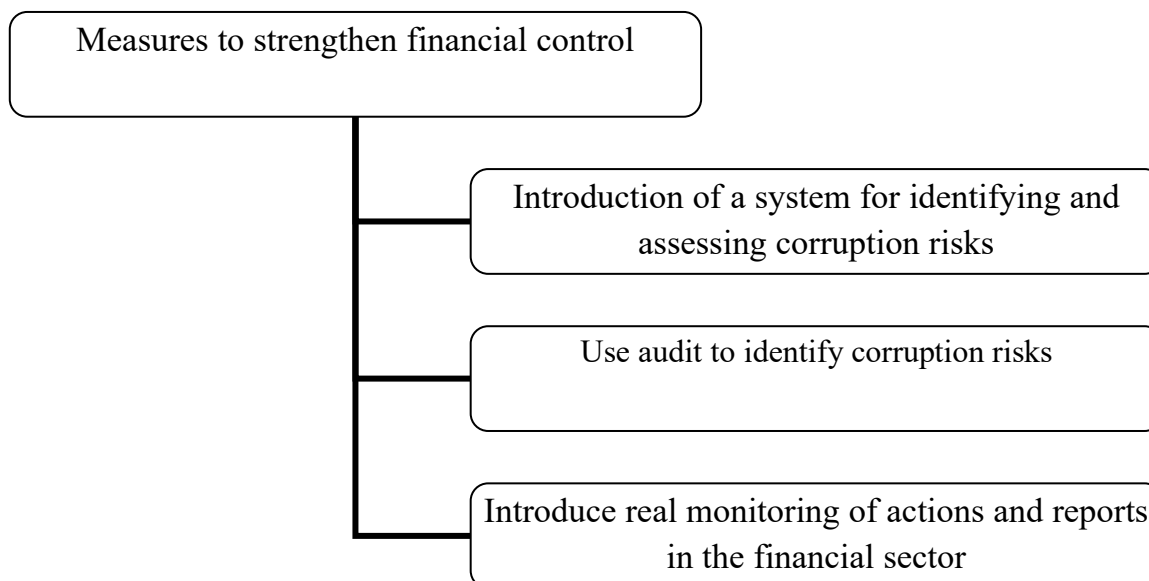


Fig. 2. Measures to strengthen financial control

Source: author's development

The presence in Ukraine of a sufficiently large number of services and inspections belonging to state control bodies not only causes significant expenditure of budget funds, but also leads to an unjustified increase in the frequency and duration of inspections of business entities.

Conclusions and prospects for further research. State financial control is one of the most important tasks of public administration, which consists in promoting the implementation of state financial policy, ensuring the process of formation and effective use of state financial resources to achieve its financial goals.

The introduction of a new corruption risk assessment should ensure: involving experts and external stakeholders, including the public, for an objective assessment of corruption risks; providing sufficient time for a qualitative assessment; establishing the so-called "baseline" with clear statistical data, avoiding subjective and vague approaches in determining risks that should be eliminated or minimized; ensuring maximum transparency of the assessment

stages (the work plan and other documents developed at different stages of the assessment should;

It is necessary to identify corruption risks and measures to eliminate corruption risks, taking into account the logical relationship with their factors. At the same time, it is necessary to avoid duplication of identified corruption risks. It is proposed to use audit as the main state financial control to identify corruption risks and to introduce real monitoring of actions and reports in the financial sphere of objects of financial control. It is necessary to improve the procedure for drawing up and reviewing administrative protocols in order to minimize the chances of avoiding bringing the guilty to justice, to streamline the selection of measures that completely eliminate or minimize the risks of introducing high-quality monitoring of the implementation of state anti-corruption programs.

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