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THE NATURE AND ESSENCE OF THE STATE FINANCIAL CONTROL

Liubov V. CHERNIAVSKA

Lecturer of the Department of Finance and Credit of the Cherkasy Institute of Banking of the University of Banking of the National Bank of Ukraine (Kyiv)

Summary. The article is devoted to research of concept of the state financial control. System of organs which have plenary powers in the field of the state financial control examined also. An author draws conclusion the new release of the Law of Ukraine «On government control auditing service in Ukraine»

conflicts with the nature of state financial control, because the law determines the exclusive organ of state financial control – the State financial inspection of Ukraine. This predetermines a requirement of the next updating legislation about the state financial control in Ukraine.

Key words: *financial control, state financial control, organs of the state financial control, State financial inspection.*

The improvement of the system of state administration becomes more and more important in providing of stable development of the economic and political system of country. One of types of state administration is the state financial control.

The state financial control system at Ukraine got conceptual changes by adopting in 16 October 2012 a new release of the Law of Ukraine “On the Government control auditing service in Ukraine”, which is now called “On basic principles of realization of state financial control in Ukraine”.

In accordance to art. 1 of this Law realization of state financial control is provided by the central organ of executive power, which is specially authorized by the President of Ukraine for realization of public policy in the field of the state financial control. The state financial inspection of Ukraine is such central organ of executive power. It is the legal successor of The Government control auditing service of Ukraine and does not get financial or control plenary powers of other state organs.

At the same time, in accordance to the Law of Ukraine “On basic principles of realization of state financial control in Ukraine” the State financial inspection of Ukraine is formally the single organ of state financial control. Due to such it is possible to appeal in a court any financial control actions and

approvals used by another public organs such as for example the Account chamber of Ukraine, National bank of Ukraine or Government fiscal service of Ukraine for the reason they do not have plenary powers to carry out state financial control only. This can block activity of all state financial checking system and it is impermissible as well.

As we think, the theoretical model of the state financial control corresponds to a purpose and tasks of such control more than a model is stated in the Law “On basic principles of realization of state financial control in Ukraine”. The State financial inspection of Ukraine as it is certain in this Law in status the organ of state financial control did not get all tasks, functions, rights and duties which had other organs of state financial control in Ukraine before the change in a law were brought in.

In the purpose of providing of legality and efficiency of the use of state budgetary and off-budget finances or public domain as well there is a requirement in carried out complete financial control and all its kinds such as budgetary, currency, bank, and fiscal controls. That is why there is an urgent requirement in development of new base law on the state financial control and subordinate legislation estimating specially tasks, rights and duties and operation order for organs of the state financial control.

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