

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

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O. A. Shevchuk, Doctor of Economic Sciences, Associate Professor**О. А. Шевчук**, д. е. н., доцент**FORMATION OF THE PUBLIC FINANCIAL CONTROL SYSTEM****ФОРМУВАННЯ СИСТЕМИ ДЕРЖАВНОГО ФІНАНСОВОГО КОНТРОЛЮ**

Urgency of the research. There is a current need in the formation of an effective public financial control system.

Target setting. Nowadays a very important and urgent issue raised is the issue of development and creation of a single public financial control system in Ukraine, which if not solved can prevent progressive social and economic development, formation of civil society in Ukraine.

Actual scientific researches and issues analysis. The problems of financial control in all its aspects were investigated both by domestic and foreign scientists, such as O. Baranovskyi, I. Basantsov, V. I. Stefaniuk, S. Shokhin, T. Yunusova and others.

Uninvestigated parts of general matters defining. However, noted that today there is a number of unresolved problems in this area. First of all - absence science-based concept of DFK system.

The research objective. Target setting development of proposals as to formation of the effective public financial control system.

The statement of basic materials. In order to carry out a single public financial policy effectively, financial organs of the state power should function as a system, as only a systematic approach allows to make financial control an unalienable part of social and economic life of society, to analyze and take account of all significant factors influencing the economic development of the state, professionally assess and predict the consequences of the decisions made related to the financial and material sphere. The systematic approach to the public financial control provides, in the first place, for the search of the ways of constructional interaction of controlling bodies of different levels, legislative ensuring of their organization and functioning, a single methodology of common activity, creation of a single information space.

Conclusions. The efficient system has to provide the effective performance of the public financial control by the three main directions: the formation and the usage of all public funds, regardless of their form – budgetary or any other; the activity of the executive authorities which are vested with the practical realization of financial, budgetary, credit, monetary, tax and exchange policy; attraction and the usage of the legal entities' and individuals' funds by the credit and other organizations legally authorized to have that power.

Keywords: public financial control system; subjects; objects; means and methods of control; monitoring systems.

Topicality. There is a current need in the formation of an effective public financial control system. Nowadays a very important and urgent issue raised is the issue of development and creation of a single public financial control system in Ukraine, which if not solved can prevent progressive social and economic development, true reforming of the budget system as well of that of social security, problem-solving in different spheres of state activity, efficient usage of the state property, formation of civil society in Ukraine. Another issue of significance is the ensuring of national financial interests and the rights of economic agents.

Актуальність теми дослідження. Потребою сьогодення є формування дієвої системи державного фінансового контролю.

Постановка проблеми. Сьогодні доволі важливим і актуальним є питання розбудови і становлення цілісної системи державного фінансового контролю в Україні, без вирішення якого неможливо забезпечити, поступальний соціально-економічний розвиток, становлення в Україні громадянського суспільства.

Аналіз останніх досліджень і публікацій. Проблематикою фінансового контролю в усіх його проявах займалися такі вітчизняні і зарубіжні вчені, як О. Барановський, І. Басанцов, І. Стефанюк, С. Шохін, Т. Юнусова та ін.

Виділення недосліджених частин загальної проблеми. Сьогодні залишається низка невирішених проблем у цій сфері. Перш за все це – відсутність науково обгрунтованої концепції створення системи ДФК.

Постановка завдання. Розробити пропозиції щодо формування ефективної системи державного фінансового контролю.

Виклад основного матеріалу. Для ефективного проведення єдиної державної фінансової політики фінансові органи державної влади мають функціонувати як система, так саме системний підхід дозволяє впелести державний фінансовий контроль у живу тканину соціально-економічного життя суспільства, аналізувати і враховувати всі значущі чинники розвитку економіки країни, кваліфіковано оцінювати і прогнозувати наслідки рішень, що зачіпають фінансово-матеріальну сферу. Системний підхід до державного фінансового контролю передбачає, насамперед, пошук шляхів конструктивної взаємодії контрольних органів різних рівнів, законодавче забезпечення їх організації і функціонування, єдину методологію спільної діяльності, створення єдиного інформаційного простору.

Висновки. Дієва система має забезпечувати надійне здійснення державного фінансового контролю за трьома основними напрямками: формування і використання всіх державних коштів, незалежно від того, в якому вигляді вони існують – бюджетному чи будь-якому іншому; діяльність органів виконавчої влади, на які покладено практичне проведення фінансової, бюджетної, кредитної, грошової, податкової та валютної політики; залучення і використання коштів юридичних і фізичних осіб кредитними й іншими організаціями, яким законодавством надане таке право.

Ключові слова: система державного фінансового контролю; суб'єкти; об'єкти; засоби і методи контролю; системи забезпечення контролю.

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The problems of financial control in all its aspects were investigated both by domestic and foreign scientists, such as O. Baranovskyi, I. Basantsov, V. Burtsev, Yu. Voronin, Dvurechenskykh, M. Demidov, V. Diachenko, V. Zhukov, N. Zalutska, K. Zakharov, O. Kozyrin, I. Mykytiuk, Ye. Mnykh, L. Ovsianykov, S. Oponyshev, V. Panskov, P. Petrenko, N. Pohosian, V. Polischuk, Rodionova, S. Riabukhin, V. Symonenko, S. Stepashyn, I. Stefaniuk, M. Stoliarov, A. Telepneva, V. Shevchuk, V. Shleinikov, S. Shokhin, T. Yunusova and others.

Problem statement. In order to carry out a single public financial policy effectively, financial organs of the state power should function as a system, as only a systematic approach allows to make financial control an unalienable part of social and economic life of society, to analyze and take account of all significant factors influencing the economic development of the state, professionally assess and predict the consequences of the decisions made related to the financial and material sphere. The systematic approach to the public financial control provides, in the first place, for the search of the ways of constructional interaction of controlling bodies of different levels, legislative ensuring of their organization and functioning, a single methodology of common activity, creation of a single information space.

The article is aimed at the development of proposals as to formation of the effective public financial control system.

Presentation of the base material. The notion of the “control system” is hardly ever used in economic and legal literature, but even if it is, it normally lacks meaningful and terminological analysis. In technical literature this notion is broadly used, as creation of any complex technical object is practically impossible with no control system over its development and functioning. Control systems in this context imply a set of: 1) technical instruments for measuring parameters and monitoring the state of an object by a specific algorithm; 2) means of control and executives; 3) means of control and the subject of control, combined into the information control system.

We believe the third definition to be the most thorough and the one that can be used as the basis for the further development of the notion of control system in the sphere of public management. Thus, the control system is a combination of a subject, an object as well as means and methods of control, which interact as a single whole in the process of defining the desired outcomes of the performance, measurement the state of the control object, analysis and assessment of measuring data and working out the necessary corrective instruments.

Incorporation of an object into the control system implies the control system to be unique and meant for a specific object of control. It is also necessary to define the role and place of the control subject. Every control system uses linear, functional and operational types of control as well as general control methods.

Means of control play an important role in the control system. The notion of “means of control” should embrace not only some technical instruments, but also forms and methods of control, needed to be developed for a specific system.

The ties between the enumerated elements and the necessity of conducting analytical and informative work emphasize the fact that the control system is partly an information system based on the processing of huge amounts of information. For this kind of work modern instruments of information processing are to be used.

At the same time the simplest control systems do only specific tasks, that is perform only *informative and measuring functions*. The more complex control systems apart from informative and measuring functions perform *analytical and corrective* ones as well.

Complex control systems have the multiplicity of characteristics reflecting their qualities. The basic characteristics as a rule include the following: control efficiency, its trustworthiness, control “productivity”, duration of the system work, speed of operation, control costs, time required to make the system efficient, control amount, universality and flexibility of control programs, quantity and character of signals being monitored, contents and form of presenting control results (visual identification, registration, sound signaling), system work regime, degree of automation, remoteness from control objects, constructive performance, quantity of personnel operating the systems, its qualification etc.[1].

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The control system is also treated as a set of an organizational structure and the processes of managerial, technological, agential as well as assessing control initiated by its subjects, that include methods, means and techniques, that disclose or prevent any non-compliance of an object with the established standard, the provision of achieving the goals of the activity and its functions within the framework determined by the regulatory acts, as well as optimal risks [2].

V. L. Pleskach and K. S. Zhadko somehow expand the range of the elements of the financial control system, embodying: subjects, objects, a subject matter, principles, methods, forms, types of control, stages of control process, taking managerial decisions based on the control results [3].

Considering public financial control as a social system, the main characteristics of which are: elements (subject, object and control action), connections, boundaries and environment, with a controlling subsystem and the one under control, S. M. Klimova concludes, that the sum-total of the elements of the public financial control can become a system in case when it gets the ability for self-organization, self-regulation and the adequate response to the changes in its environment (as it exists within a specific state with specific economic condition). The analyst treats this system both as a static and a dynamic phenomenon [4].

The researches put forward the system of methodological approaches as for the creation of the system of complex control when performing projects, which we believe to be enough qualified beneficiary, and as a result can be used when forming the public financial control system [5]:

(1) the control system structure is organized and integral, which means that the system itself is terminologically and structurally unified, all sources and the recipients of information are clearly identified, the organization of information flows is consistent;

(2) the control system includes the mechanism of feedback with information on the results achieved, that can help in disposing the arising problems, sometimes unexpected, and the correction of actions with the aim to avoid the negative variations in the course of the project performance;

(3) the control system structure has a multilevel character. The decomposition of each level that consecutively works out in detail the description of the system, by the composition of the processes and connections corresponds to a single format, that creates the possibility of solving a range of simple tasks (by the elements and the processes of each decomposition level) instead of a highly complicated one (creation a control system);

(4) the control conception has a purposeful transparent nature, which means that the final result of the system functioning as a whole is a system-generating factor. The organization of the processes within the system is subordinated to the principles of hierarchy as well as to the consistency of the results flow. Thus, the uniformity of information on the results is provided both vertically, by the decomposition levels, and horizontally – from process to process within each level;

(5) the basis of the control system creation is made up of the rational organization of information flows, which means that both senders and recipients are clearly identified, the integrity, regularity and consistency of information flows are provided.;

(6) the complex nature of the control system provides for the constant interactions with the planning, budgeting and regulatory systems in the course of the project performance, as well as for the assessment of results predicted;

(7) the control system includes the verification mechanism of the information received from the executives and the encouragement of the reliable information transfer on the project performance;

(8) the control conception has the address nature. It is aimed at the project participants that take decisions on the participation in the project and its financing: a client, an investor and their representatives. They are in need of timely information on variations in the course of performance, predicted figures of duration and the project costs, as well as of financial reserve in case of the failure of the prescribed amount of work within the prescribed time limit.

The particular problem in the formation of a single system of the public financial control is the lack of the complex theoretical rationalization of the grounds of the public financial control of entrepreneurial activity in the academic literature. As a result the definition of the subject matter, functions, objects, subjects, the principles of organization of such a control remain ambiguous [6]. Furthermore, as stated by the specialists [7], public financial control of entrepreneurial activity in

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Ukraine exists de facto, but its notion is not theoretically formulated and not legally defined. It can be proved by the rare use of the notion mentioned and the lack of the common interpretation of its contents.

The analysis of scientific ideas in modern researches on the control and its place in the organization activity, necessary for the rationalization of conceptual directions of research on the determining the ways of modernization, affirms the wide spectrum of ideas, their descriptive nature, surfeit with attributes, contradiction in contents, tending to the restricted research field. All researches done emphasize the importance of control in management, although the functioning role and the aims of control are not defined or they are vague, with no delimiting the functions of control and management, that results in the blurred lines between these types of activity and complicates the formation of the effective control system [8].

We believe the clarification of the essence of the public financial control system to be of a great importance. The essence of the latter is understood simply as a set of interrelated and interacted institutions functioning as a single whole with common tasks and aims, [8], as well as it can be interpreted in a complex manner.

I. I. Ivancha, critically assessing the dominating theoretical idea in economic literature as for the structuring of the system of public financial control based on the hierarchy and subordination of controlling authorities to the higher independent controlling authority, concludes that the objective specification of the development as for the separated elements of the public financial control do not always allow to provide for a single controlling mechanism [9].

In this context we would like to present the analysis of approaches to the definition of this notion, made by the Russian scientist L. Ovsianikov [10]. He states that there is no generally accepted notion of the "system", used in reference to the financial control, although the term is broadly used not only in the literature, but also in the regulatory, administrative and managerial, educational and other types of activity connected with the public financial control.

He is convinced that those notions, currently used in the literature, are not very applicable for the analysis and understanding the essence of the phenomenon, despite having pretensions of academic reasoning and analytical directivity. L. Ovsianikov stresses that the authors, as a rule, *нарошоує*, do not portray the contents and the peculiarities of financial control as a socio economic system. He provides the example of one of the textbooks on financial control for higher educational establishments, with the following extract: "Any control system consists of the following elements: the subject (which is under control); the object (who is under control); the subject (who controls); field of activity; principles; process; method (methodology); techniques and technology; mechanism; collection and processing of data (information) for control purposes; result; the subject that makes decisions based on the control results (it can be the subject of control as well); making the decision depending on the control results" [10].

M. V. Vasulieva stresses that the public control system adequate to the modern conditions of management can be considered a "creative system of public control" based on the process and conceptual approaches to management, which can act a guarantor of the holders' rights, protection against clerks; the instrument for verification of the conceptions, programs and laws developed; the control mechanism for the activity of the state managerial bodies and their apparatus; monitoring the efficiency of the legislative acts [1].

We can absolutely agree that the efficient system as a whole, has to provide the reliable performance of the public financial control by the three main directions: formation and use of all public funds, regardless of their form of existence— budgetary or any other from; the activity of executive authorities that are vested with the practical execution of financial, budgetary, credit, monetary, tax and exchange policy; call for and the use of funds that belong to legal entities and individuals by credit and other organizations, authorized by law [10].

Different scientists have different ideas as for the ways of realization of the systematic approach in the organization of public financial control. Thus, M. Stoliarov believes that "the systematic approach has two complementary aspects: gnoseological (cognitive) and constructive. The latter is used for designing and organization of the systems. In the law-governed state the process of

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creation a socially important system is done by means of lawmaking. That is the lawmaking activity which has the key to solving many problems of creation the system of public financial control" [10].

I share the above-mentioned idea as a whole, but it is worth noting that despite the great significance of the law-making activity, it cannot acts as the only panacea of forming the public financial control system. The latter is believed to be impossible if not supported by the proper law-enforcing practice, the clearly structured system of organs of different branches of power and the delimitation of their authorities, rationalized methodological support of controlling activity, improvement of financial discipline in the state, high level of society informatization.

The complexity of the organizational support of the public financial control is caused, in one hand, by the necessity of conducting a single public policy of financial control, and on the other hand, by the fact that financial control authorities have to maintain their independence for the efficient performance of their activity. It is worth noting that the formation of financial control system at the level of executive power does not comprise public financial control as a whole. The creation of national financial control requires the establishing of mediate interaction between the accounts chamber, the central bank, the government and other corresponding organs [12].

One of the most important tasks of the state in conducting the financial control is the attainment of the optimal correlation between the expenses for the organizational support of financial control and its results. The expected needed result of financial control is not the increase in controlling measures, but its efficiency, which supposes the clear understanding of financial control by controllable bodies, creation of confidence that all the violations committed will be disclosed sooner or later. First of all it requires the creation of the system of national financial control that provides for the interaction of financial control organs of different branches of power. Secondly, the mechanism of interaction of the system elements has to ensure the credibility, timeliness and full accessibility of information. In order to increase the efficiency of organizational support of the state activity in the finance sphere, it is necessary to create the effective multilevel non-hierarchical system of financial organs of the state power (using the direct (linear, functional) and mediate power), able to provide a single public finance policy.

That is why for the creation of such a system, first of all it is required to specify the legal status (aims, functions, the organizational structure, competence) of each financial organ of the state power that allows to adapt their *адаптувати* its agency-level interests to the national ones. Secondly, it is necessary to formulate the mechanism of the systematic interaction between the financial organs of the state power, that encourages the maintenance of the required level of their independence as well as the integrity of their functioning at the development and the organization of the state activity in the sphere of tax, budgetary, monetary, exchange and other policies, which are comprised in the single public financial policy. One of the key tasks of the system with the mediate (non-linear) administrative and legal construction is the ensuring of transparency of financial organs activity for the public control. It is attained due to the mechanism that provides for the accessibility of information for the bodies of the state power (through their acting representatives or their appointed officials), though their agency-level interests do not always coincide [12].

The modern practice of public financial control in Ukraine is characterized by the numerous defects of supporting subsystems, which requires both the advanced theoretical researches in this area and taking specific measures to improve the situation in this sphere. At the same time, there is a lack of solid scientific works, devoted to all supporting subsystems of the public financial control system. When the issues of the regulatory, organizational and methodological, skilled and technological support of the public financial control are not investigated comprehensively enough, the issues of the scientific as well as the informational and analytical support are in need of more thorough investigation. Thus, it is necessary to specify the list and the meaningful characteristics of the scientific as well as the informational and analytical supporting subsystems of the public financial control system.

The formation of the efficient public financial control system has to be supported with the meaningful scientific maintenance that in turn provides for the clarification of the essence of the scientific component of this process, the reliable determination of the degree of the scientific

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rationalization of the modern controlling practice, based on the usage of certain specific indexes and the realization of specific measures aimed at its improvement.

Conclusions. The efficient system has to provide the effective performance of the public financial control by the three main directions: the formation and the usage of all public funds, regardless of their form— budgetary or any other; the activity of the executive authorities which are vested with the practical realization of financial, budgetary, credit, monetary, tax and exchange policy; attraction and the usage of the legal entities' and individuals' funds by the credit and other organizations legally authorized to have that power.

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