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Стан та тенденції розвитку державного фінансового контролю в Україні

Одним із пріоритетних напрямів євроінтеграції України є адаптація вітчизняної системи державного внутрішнього фінансового контролю до міжнародних стандартів в цій сфері. Від досягнення цього завдання, значною мірою, залежить успіх у співпраці з міжнародними кредиторами та проведенні економічних реформ. Стаття присвячена аналізу стану і тенденцій розвитку державного фінансового контролю в Україні та обґрунтуванню шляхів його удосконалення. Розкрито організаційні засади державного фінансового контролю в Україні та оцінено динаміку здійснення контрольних заходів. Здійснено аналіз структури фінансових порушень та оцінено масштаби вжитих заходів органами державного фінансового контролю. Виявлено взаємозв'язок між вжитими заходами та часткою відшкодованих до бюджету незаконних витрат державних ресурсів. Акцентовано увагу на проблемних аспектах розвитку державного контролю в частині законодавчого забезпечення, комплектації служб і відділів контролю, якості перевірок та компетенції державних аудиторів. Обґрунтовано передумови підвищення якості результатів роботи органів державного фінансового контролю.

Ключові слова: державний фінансовий контроль, фінансові правопорушення, бюджетні кошти, нецільові витрати, Державна аудиторська служба.

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Состояние и тенденции развития государственного финансового контроля в Украине

Одним из приоритетных направлений евроинтеграции Украины является адаптация отечественной системы государственного внутреннего финансового контроля к международным стандартам в этой сфере. От достижения этой задачи в значительной степени зависит успех в сотрудничестве с международными кредиторами и проведении экономических реформ. Статья посвящена анализу состояния и тенденций развития государственного финансового контроля в Украине и обоснованию путей его совершенствования. Раскрыты организационные основы государственного финансового контроля в Украине. Оценена динамика осуществления контрольных мероприятий. Осуществлен анализ структуры нарушений и оценены масштабы принятых мер органами государственного финансового контроля. Выявлена взаимосвязь между принятыми мерами и долей возмещенных в бюджет незаконных расходов государственных ресурсов. Акцентируется внимание на проблемных аспектах развития государственного контроля в части законодательного обеспечения, комплектации служб и отделов контроля, качества проверок и компетенции государственных аудиторов. Обоснованно предпосылки повышения качества результатов работы органов государственного финансового контроля.

Ключевые слова: государственный финансовый контроль, финансовые правонарушения, бюджетные средства, нецелевые расходы, Государственная аудиторская служба.

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Condition and Development Tendencies of State Financial Control in Ukraine

One of the priority areas of European integration of Ukraine is the adaptation of domestic state internal financial control system to international standards in this sphere. Achieving this objective largely depends on the success in cooperation with international lenders and implementation of economic reforms. The article is devoted to the

analysis of condition and development tendencies of state financial control in Ukraine and substantiation of ways of its improvement. Organizational principles of state financial control in Ukraine are revealed and implementation dynamics of control measures are evaluated. Analysis of structure of financial violations has been conducted and the extent of measures taken by authorities of the state financial control has been evaluated. The relationship between the measures taken and the proportion of reimbursed illegal expenses of state resources to the budget is determined. Problematic aspects of the development of state control in the part of legislative provision, complement services and quality departments, quality inspections and the competence of state auditors are emphasized. Prerequisites for improving the quality of the work of state financial control are substantiated.

Keywords: *state financial control, financial offenses, budgetary funds, non-target expenditures, State Audit Service.*

Introduction. In 2014 significant events took place in Ukraine. They were: signing and ratification of the Association Agreement between Ukraine on the one side, and European Union, the European Atomic Energy Community and their Member States, on the other side. It became a crucial step towards future European integration of Ukraine.

One of the priorities under the Agreement was determined further development of the system of state internal financial control through harmonization with internationally accepted standards (Institute of Internal Auditors (IIA), International Federation of Accountants (IFAC), INTOSAI) and methodologies and the best practice of EU according internal control and internal audit in government. That is why an objective need to create an efficient and effective system of control, and as a result improving of the financial discipline which will provide reduction of the amount of budgetary and financial irregularities, generates a necessity to pay attention to the solution of problems in the field of functioning of the system of state financial control in Ukraine.

Brief Literature Review. Research in the field of state financial control are reflected in scientific works of home scientists such as: H.M. Azarenkova [1], A.I. Bondarenko [2], N. Vatsyk [3], L.V. Hutsalenko [4], I. Ivanov [5], S.P. Leontovych [6], I.V. Leshchukh [7], U.O. Marchuk [8], L.H. Mykhalchyshyna [9], O.V. Natarova [10], A. Pavlushko [11], P. Perepichka [12], N. V. Shevchenko [16], O.D. Shevchuk [17] and others. However in spite of ponderable achievements in the subjects investigated the problem aspects of legislative regulation of state financial control and absence of the integral system of organs that provide its realization remain unsolved.

The aim of the article is study of the actual state of the state financial control and the development of scientific and practical recommendations to improve its organization and methods.

The main results of the study. Current stage of the development of economic relations requires the use of such forms of financial control, the aim of which is not only to establish violations during verifications, audits but to prevent them and to increase the efficiency in the state sector of economics [6].

State financial control is a multilevel system of administration that provides, firstly, checking the legality and appropriateness of the formation, distribution and use of monetary resources to ensure the effective functioning of the financial system, secondly, monitoring the validity and effectiveness of management decisions to prevent

deviations of results from parameters set and timely development of measures aimed to improve the functioning of the economy as a whole, thirdly, obligatory removal of violations revealed and exclusion their reiteration [2].

State control is the obligatory function of public funds management, an integral part of the regulatory system, the task of which is to reveal deviations from accepted standards and violations of principles of legality, to improve the efficiency and economy of public funds [10].

Changes in internal financial line-up, political and economic course of Ukraine in direction of integration to international space must be accompanied by radical restructuring of management functions of the state, including control. The effective system of the state financial control is the necessary attribute of modern democratic state, guarantee of the efficiency of financial resources use [17].

The task of state financial control is to ensure the legality, efficiency, financial discipline and rationality in the course of formation, distribution, possession, use and disposal of assets owned by the state [4].

The subjects of the state financial control are legislative, executive and judiciary government bodies. State Audit Service of Ukraine is the deciding subject of the executive authority. It is directed and coordinated by the Cabinet of Ministers of Ukraine.

The main legal acts regulating the activities of State Audit Service of Ukraine is the Budget Code of Ukraine, the Law of Ukraine on January 26, 1993 No. 2939-XII «About main principles of state financial control implementation in Ukraine», decision of the Cabinet of Ministers in Ukraine dated February 3, 2016 No. 43 «Approval of regulations of the State audit service in Ukraine».

State Audit Service of Ukraine realizes state financial control through the performance: state financial audit, inspection of state procurements, inspection (audit), monitoring of procurements, control of the internal audit state.

State Audit Service of Ukraine exercises control over:

- purposeful, efficient use and preservation of state financial resources, and other non-current assets;
- achievement of the economy of budgetary funds and efficiency in the activity of budgetary funds disponents;
- purposeful use and well-timed refundment of credits (loans) obtained under the state (local) security;
- keeping the legislation in all stages of budget process in state and local budgets;
- accounting and compilation of financial and budget reporting, passports of budgetary programs and reports on

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their performance;

– state and reliability of accounting and financial reporting.

Practice of inspections by controlling units indicates systematic character and repeatability of budget offences.

According to the data of State Audit Service of Ukraine [8, 9, 10], 20322 control measures (including

4002 control and analytical verifications and 16320 counter-checks) were carried out in 2015, which is 45 % less than in 2013 (Table 1).

Financial violations were revealed in the part of financial resources shortfall (20.4 % in 2015) and infraction of the law by spending of the expenses by recipients (79.6 % in 2015) (Table 2).

Table 1

General information about the state financial control realization

Index	Years			Deviations, 2015 p. ± 2013 p.
	2013	2014	2015	
1. Control measures implemented (total), including:	6460	23802	4002	-2458
- inspections of financial and economic activity	6120	9804	3692	-2428
- state financial audits of local budgets implementation	84	40	18	-66
- state financial audits of budgetary programs implementation	35	31	24	-11
- - state financial audits of the market participants activity in the state sector of the economy	122	147	97	-25
- inspections of state procurements	53	13688	101	48
- quality assessments of internal audit in ministries and other central executive authorities	43	8	8	-35
2. Counter-checks implemented	30244	28517	16320	-13924

Source: Statistical reports of the State Audit Service [13-15].

Table 2

Information about financial irregularities revealed, million UAH

Indicator	Years			Deviation, 2015 p. ± 2013 p.
	2013	2014	2015	
1. Shortfall of financial resources	1276,0	3159,4	790,5	-485,5
2. Spending of expenses, including infraction, of the law	2413,2	4350,2	3079,9	666,7
- not purposeful spending of resources	128,7	160,5	82,1	-46,6
- illegal spending of resources	2068,0	3888,1	2737,2	669,2
- lack of costs and material value	216,5	301,6	260,6	44,1
In total financial irregularities that caused loss of financial and material resources	3689,2	7509,6	3870,4	181,2

Source: Statistical reports of the State Audit Service [13-15].

Based on the data of table 1, we can conclude that the largest part of expenses of the law infractions take illegal spending of the resources which increased in 669.2

million UAH in 2015 compared with 2013.

For better visual awareness and the dynamics of financial irregularities let's draw a graph (Figure 1).

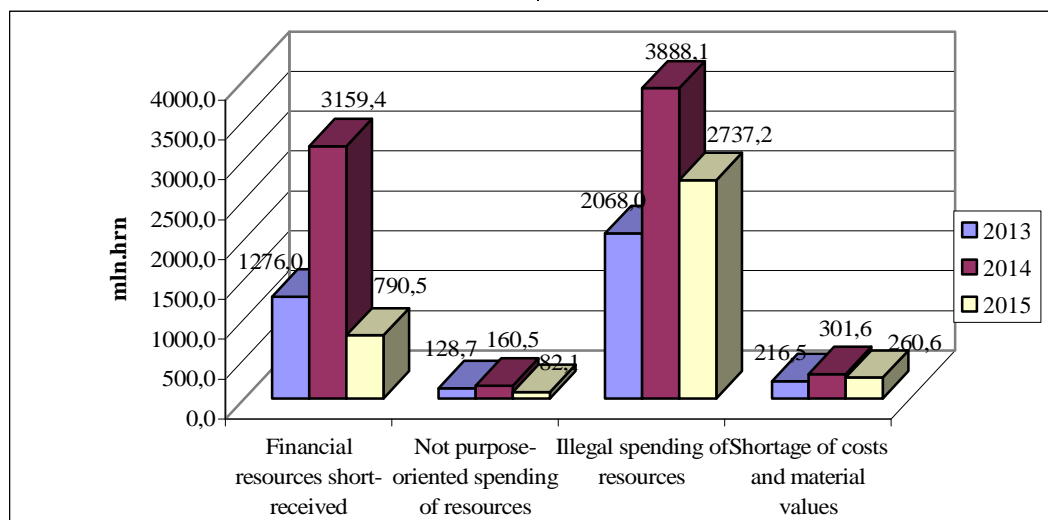


Figure 1. Structure and dynamics of financial infringements in 2013-2015, million UAH

Source: Statistical reports of the State Audit Service [13-15].

The reduction of the sums of state financial resources short-received in 2013-2015 in 485.5 million UAH affirms the efficiency of management decisions making by subject management under verification. The less component category of financial infringements is shortage of money and material values, the sum of which has a negative tendency to increase in 2015 in 44.1 million UAH in comparison with 2013. The least part of infringements form no-purpose spending of resources, the sum of which was 82.1 million UAH in 2015 that is 46.6 million UAH less than in 2013.

The concepts of no-purpose and illegal use of resources deserve to be distinguished so far as each kind

of infringement has specific measures for its elimination as well as types of responsibility separately defined.

Illegal expenses are accepted to include spending of resources while breaking all legal requirements, except those that set obligation of spending of budgetary funds purposefully. No-purpose spending of state resources worth to be understood departures of factual spending of costs from the purpose in budgetary assignment (that is this is not the fact of any infraction of the law in their use [12, p. 22]).

We consider it to be reasonable to offer the structure of financial infringements in 2015 (Figure 2).

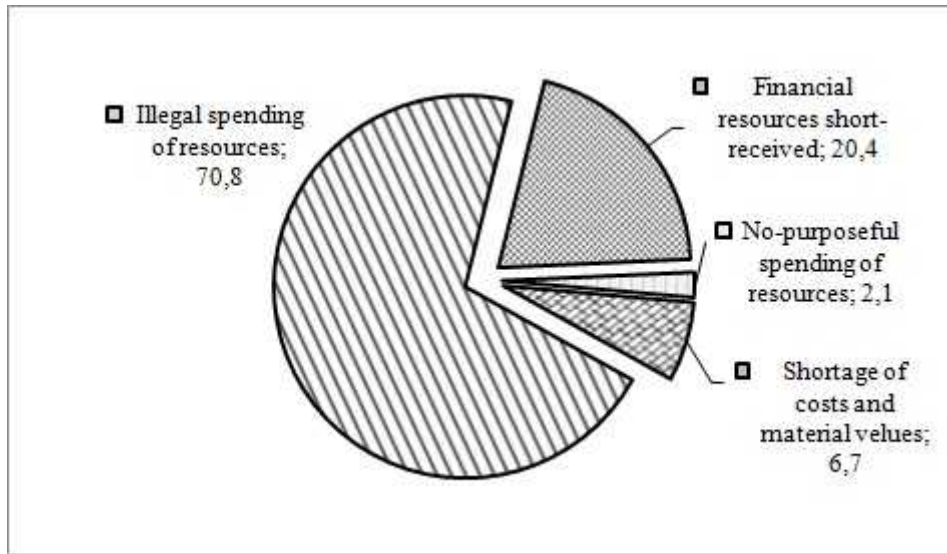


Figure 2. Structure of financial infringements in 2015, %

Source: Statistical reports of the State Audit Service [13-15].

Data of the figure 2 draw to the conclusion that the largest share (70.7 %) are illegal spending of resources, financial resources short-received – 20.4 %.

According to the results of financial infringements revealed by the State Audit Service, appropriate control measures were taken. They include: transfer of materials of verification to law-enforcement authorities; pre-trial investigations; to call persons to administrative,

disciplinary and financial responsibility; suspension of budgetary allocations and reduce of budgetary allotments to costs disponents; bring cases before a court for the compensation of resources loss; send information about prevention and counteraction of legalization (laundering) of the incomings received by means of the crime (Table 3).

Table 3

Measures taken according to the audit results

Index	Number (facts, objects of control)			
	Years			Deviations, 2015 p. ± 2013 p.
	2013	2014	2015	
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
1. The amount of materials of audits and inspections transferred to the police	7 681	2 182	1 952	-5 729
2. The number of the pre-trial investigations started according to the materials of the control measures taken	2 659	1 465	1 053	-1 606
3. Number of written notices about suspicion in criminal violation accomplishing according to the transferred materials of control measures	461	359	342	-119
4. Call persons to administrative account	22 523	15 446	10 214	-12 309
5. Call persons to discipline account	7 300	3 890	2 010	-5 290
6. Call persons to material account	1 519	1 001	868	-651

Table 3: Continuation

1	2	3	4	5
7. Budget allocations suspended	1 081	525	314	-767
8. Transactions with budgetary funds stopped	5 869	3 278	2 403	-3 466
9. Budgetary allotments / assignment reduced by disponents of budgetary funds	990	525	301	-689
10. Cases before a court about compensation of loss of financial and material resources brought	1 188	918	576	-612
11. Lawsuits to public prosecutor's office initiated by an object of control or its regulatory body or any other state body	1 854	788	508	-1 346
12. Information on prevention and counteraction of legalization (laundering) of the incomings received by means of the crime sent to the State Service for Financial Monitoring	226	65	90	-136

Source: Statistical reports of the State Audit Service [13-15].

Reduction of measures taken according to the audit results were caused by the decrease of the audits so far as 3692 audits of financial and economic activities were conducted in 2015 which is 2428 less than in 2013 and 16,320 counter-checks, which is 13,924 less than in 2013.

However, it should be noted that the efficiency of financial control cannot be measured only by the number of the inspections or the number of objects that are the subjects of control, or the number of decisions taken on the results of monitoring. Even the number of sanctions imposed cannot be grounds for the recognition of control to be effective and efficient. The main criterion are the real results achieved - normal, proper functioning of the object under control in future, prevention of financial discipline infringements by it [3].

According to A.I. Bondarenko, one of the main tendencies of raising the efficiency is not only reducing of the number of inspections, but also improving their quality, efficiency, carrying out of complex inspections. Today the financial control agencies must develop in

such way [2].

Analyzing the state of the removal of financial infringements, the percentage of expenses compensated within the studied period is worth to be mentioned, tends to decrease (Figure 3).

Data in figure 3 affirm that in 2013 about 75.5 % was reimbursed, 60.1 and 62.2 no-purposeful expenses were realizes in 2013, 2014 and 2015 correspondingly.

Analytical evaluation of illegal spending of budgetary resources reimbursed to the budget in 2013-2015 is presented in Figure 4.

Analyzing the data in figure 4, we may point out that in 2013, 2014 and 2015 we can observe deterioration in the compensation of illegal expenditure of state resources to the budget than was carried out, because from the determined costs were reimbursed 41.3 %, 16.0 % and 17.5 % respectively. This situation indicates deterioration of financial discipline and the feasibility of strengthening of the control functions of the State Audit Service.

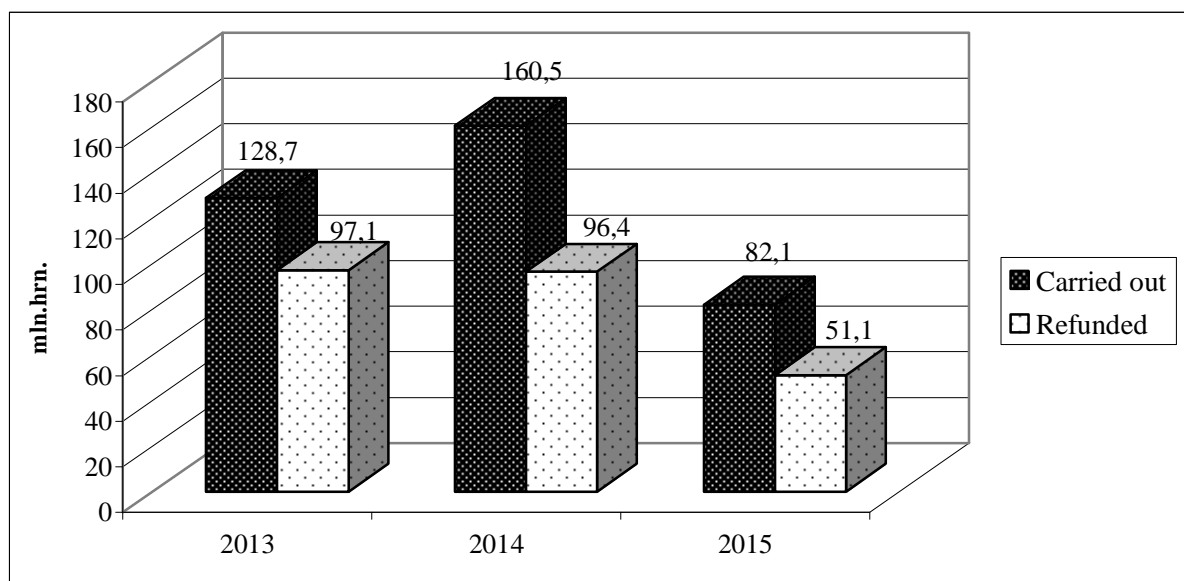


Figure 3. Part of no-purpose expenses refunded to the budget in comparison with 2013-2015, million UAH

Source: Statistical reports of the State Audit Service [13-15].

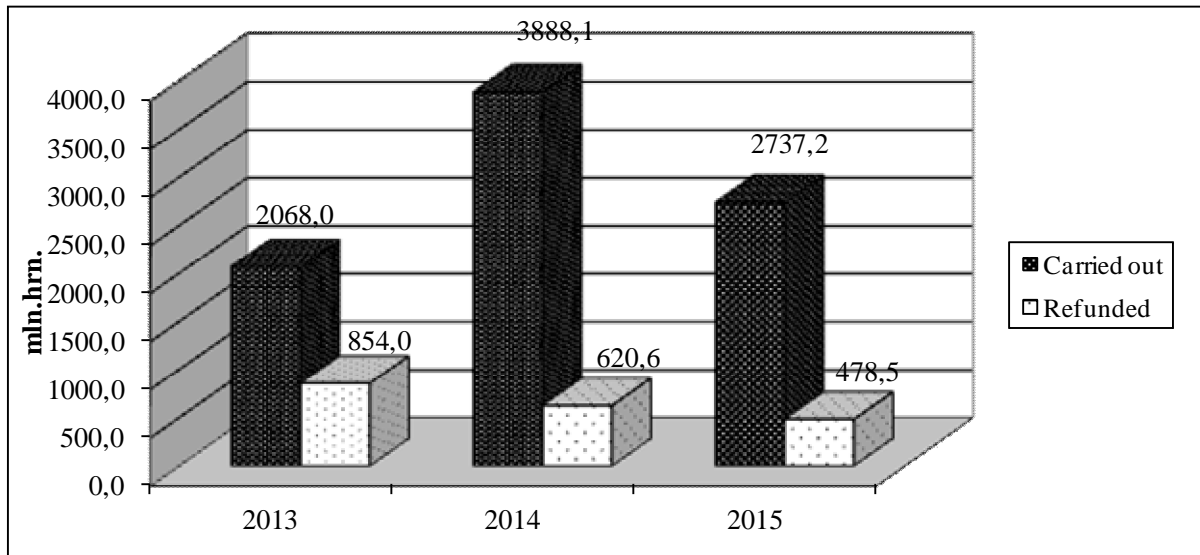


Figure 4. The part of illegal expenditure of state resources reimbursed to the budget carried out by in comparison with 2013-2015, million UAH

Source: Statistical reports of the State Audit Service [13-15].

No-purpose use of budgetary resources can cause two types of infringements:

- 1) no-purpose use of budgetary funds, that cause the loss of budgetary resources (adequate benefits are not received), that is discontent of any needs of necessities of money recipients;
- 2) no-purpose use of budgetary funds, that does not cause the loss of budgetary resources, that is the necessities of recipients (purchasing of worthless things)

are dissatisfied or not those necessities on which money was distinguished are satisfied.

Estimating part of no-purpose spending of state resources refunded into a budget for 2013-2015 (figure 5), it is worth to mark that the part of no-purpose spending refunded into a budget grew short for the last two years. So, if in 2013 it was recofunded 61,4 %, and in 2014 and 2015 – 6,7 and 7,5 % accordingly.

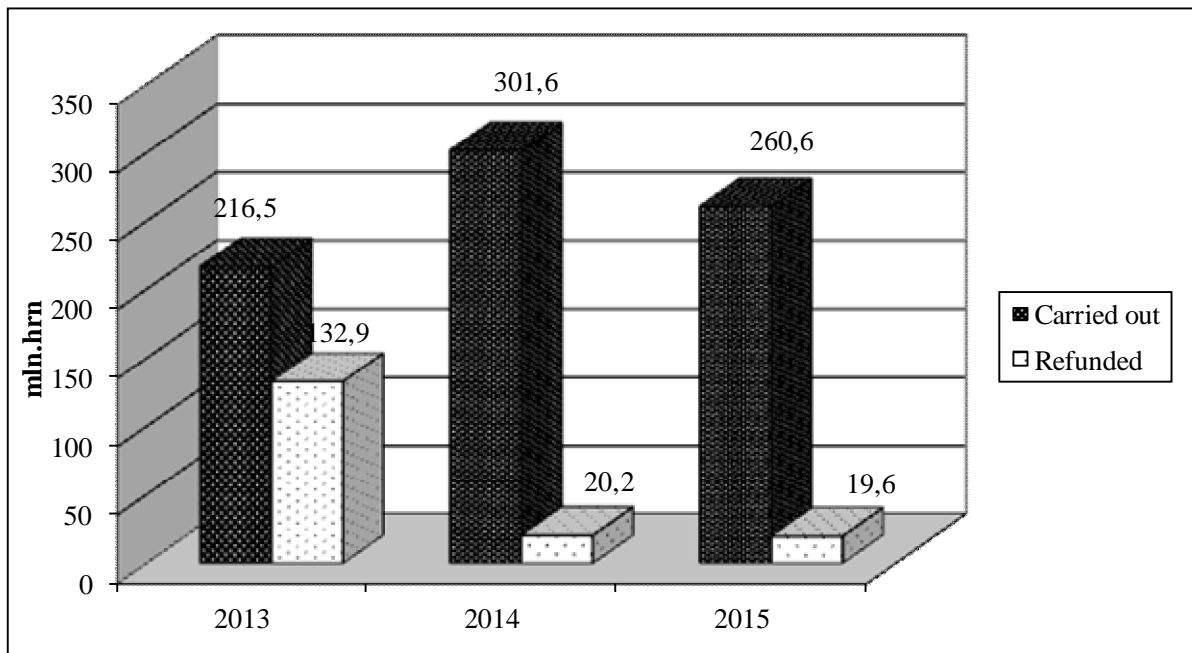


Figure 5. Part of no-purpose expenses refunded to the budget in comparison with 2013-2015, million UAH

Source: Statistical reports of the State Audit Service [13-15].

Analyzing activity of the state financial control it is necessary to pay attention to the chain of organizational defects and problems that prevent and slow down its

development and adaptation to the best practices of EU.

A.I. Bondarenko distinguishes defects that cause deterioration of quality of the state financial control

results. They are in particular: lack of unity in the system of financial control bodies, in particular in the questions of co-ordination during realization of verifications and control measures; absence of one methodological coordinating center in the field of state financial control; absence of the proper plenary powers in the field of financial control by some control authorities; in particular by the Account chamber that cause worsening of quality control [2].

One of the main reasons of unformed integrated system we can distinguish imperfect legislation. The system of the state financial control of Ukraine functions without the basic law that would set the basic concepts in the field, would assign tasks, functions and plenary powers between state and local authorities accurately, would regulate relations between subjects and objects of control, would determine responsibilities and independence of the authorized officials. Budget Code of Ukraine does not regulate these issues. The norms of laws in force and normatively-legal acts in the field of state financial control are not always coordinated. Methodical recommendations and instructions embrace separate aspects only. In higher educational institutions course of studies in training and retraining of qualified personnel in the field is actually absent [5].

Most control checks have a fiscal character. Namely it means that such inspection methods as audit and control are used the most frequently. These methods enable to reveal financial infringements only. They do not enable to prevent them or investigate reasons of their origin. Also there is a decrease in attention to the implementation of analytical work necessary to detect factors which cause a breach of financial and budgetary discipline [11].

According to O.V. Natarova one of the defects of financial control system is not evaluating of the effectiveness of the formation process of state financial resources, which cause understatement of receipt of funds sources, limits the process of monitoring of state sector activity [10].

Generalization and estimation of regulations of basic normative acts concerning internal control affirms that abroad, in countries with the developed market economy more attention is paid to the implementation of effective control mechanisms. They establish distinct principles of its operation, categories, elements, responsibility and plenary powers of subjects, creation of flexible models of control in order to meet the needs of management personnel is also provided [8].

L.H. Mykhalchyshyna considers, that the system of state internal financial control functioning today in Ukraine, takes into account basic principles of the system of state internal financial control in countries of EU partially. Based on the priority of state policy of Ukraine as to entering into EU, one of the important aspects in the process is the adaptation of the state financial control system to the European requirements. We have to understand here fulfillment by Ukraine of requirements of Chapter 28 «Financial control» in the document «Acquis communautaire» and following regulations of Lima declaration of leading principles of control [9].

O.D. Shevchuk considers that laws that would delimit the activity of state financial control bodies clearly are worthy to be adopted. And also to implement international

auditing standards (adopted to the home conditions) in practice of the state financial control in Ukraine [17].

According to the opinion of scientists, that the emending of above mentioned shortcomings requires implementation of complex measures, it is worthy to be mentioned that firstly legislation in the field of financial control should be renewed, adoption of such regulatory acts as The Law of Ukraine «About financial control», and to make amendments to the existent ones. It is also necessary to work out the Conception of improving of the financial control system, which may provide the establishment of an effective system of financial control that would meet the needs of the state today and would include implementation scheme of the set of methodological, organizational and legal measures [2].

The ways of the improvement of state financial control in Ukraine is the development of single legislative act in the sphere of state financial control and fixing of plenary powers of the Account chamber of Ukraine as the single authority of external financial control in Ukraine [1].

Government authorities should carry out a chain of system measures that would allow to stabilize financially-budgetary discipline at local level: to adopt the Law about financial control and The Code of Auditors' Ethics; to prepare amendments to the Budget Code of Ukraine and the Code of Ukraine about administrative infringements; to create an internal state audit of local executive authorities, thus, differentiate functions of inspection (revision) and audit; to strengthen the responsibility of managers at all levels of administration and to define its limits in the legislation clearly; to develop a single form and procedure of reporting in the field of state financial control and audit of local executive authorities [5].

Conclusions. Thereafter in order to ensure a proper level of state financial control, its efficiency and effectiveness it is important: to raise constantly a level of professional skills of state internal auditors concerning planning, carrying out and documenting of verifications results; to increase the amount of internal audit subdivisions and carry out their integration. To avoid the conflict of interests while carrying out control, functions and tasks of state auditors need clear separation. Efficiency audit concentrated not only on the efficiency of state finances use but also on the efficiency of their formation worth to be put into practice by control authorities. In addition, the legislative acts concerning infringement of financial discipline need substantial correcting.

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