

# Initial provisions of state financial control in the system of state management of economic security of Ukraine

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## Abstract

State financial control is a key factor for effective financial management, economic security and welfare of society, especially in conditions of instability. It provides the control function of the state, counteracting offenses and corruption. In Ukraine, the growth of financial violations is due to a weak theoretical and methodological base and outdated forms of control, which reduces the effectiveness of state financial control. The study substantiates the content of control from the perspective of public administration, identifies the object, subject and subject. In the course of the study, the purpose and general objectives of state financial control are determined. Priority tasks are justified, which are determined by modern political, economic and international factors. A set of principles of state financial control is determined: legality, impartiality, independence, systematicity, objectivity, transparency, efficiency, planning, publicity, obligation.

**Keywords:** state financial control; economic security of the state; public administration; properties of state financial control.

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## 1. Introduction

The issue of state financial control is extremely important and relevant at all stages of state development. This issue is particularly acute in the context of unstable political, economic and social determinants. State financial control plays a crucial role in several aspects, in particular: in the context of the state's controlling function; in terms of detecting criminal offences in public finances; and in combating corruption in the field of budget financing. "Nowadays, public finance control is viewed worldwide in accordance with its true value - highlighting and confirming the state's role and importance in regulating economic development and increasing the society welfare. The formation of the institution of state financial control in Ukraine, which took place simultaneously with the process of state-building and the formation of a socially oriented market economy, as well as the lack of due attention to ensuring the effectiveness of the state financial control system, necessitated the study of this issue. The increase in financial irregularities in Ukraine is caused not by the lack of an institutional structure of the state financial control, but by the weakness of its theoretical, methodological and methodological base, and shortcomings in the organisation of the control process. In particular, the use of outdated forms of state financial control does not allow the state to promptly and effectively influence the processes taking place in the economy, to ensure the concentration of control actions on the most priority areas of financial activity, which leads to a decrease in the effectiveness of the state's control functions. The welfare of the people largely depends on the effectiveness of the state financial control, for which purpose one of the most important functions of public administration should be aimed at identifying deviations from the accepted standards of legality, expediency and efficiency of managing financial resources and state property, as well as at timely making the necessary adjustments and preventive measures" [12]. The mentioned above actualises the scientific search for theoretical approaches to

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the development of state financial control, namely, substantiation of its content in the system of public management and administration and its properties as a function of public administration.

## **2. Analysis of recent research**

The issues of development of the theoretical and methodological provisions of the state financial control are set out in the scientific works of domestic and foreign scholars, in particular: V.Bazylevych, O.Baranovskyi, I.Basantsov, V.Buhaienko, O.Vasylyk, T.Vasylieva, N.Vyhovska, V.Voitenko, D.Hrytsyshen, Y.Holub, L.Hutsalenko, V.Heiets, V.Glushchenko, G.Datsenko, L.Dikan, V.Demianyshyn, I.Drozd, V.Deriy, T.Zhadan, V.Zahorskyi, L.Ivashchenko, E.Ionin, M.Kalenskyi, O.Kyrylenko, O.Kyrychenko, M.Kotsupatryi, O.Kovaliuk, V.Kravchenko, A.Krysovaty, Y.Kovalenko, V.Myrhorod-Karpova, M.Krupka, V.Kornieiev, M.Konina, L.Lysiak, S.Lobozynska, A.Mamyshev, I.Mykytiuk, V.Malyshev, D.Mishchenko, V.Nevidomyi, S.Pyrozhhov, Y.Pasichnyk, Y.Petrenko, V.Pikhotskyi, Y.Pyvovar, N.Ruban, O.Repetko, V.Rudnytskyi, V.Savchenko, L.Savchenko, V.Symonenko, S.Svirko, O.Steblianko, O.Stefanyshyn, Y.Slobodianyuk, I.Stefaniuk, V.Fedosov, M.Chumachenko, N.Shalimova, O.Shevchuk and others.

## **3. Results and discussion**

In most cases, the works of the mentioned scholars studied the content and properties of the state financial control from the standpoint of economic and legal sciences, which is determined by the object and subject field of control. However, today it is extremely important to substantiate the content of the state financial control from the point of view of public administration efficiency and ensuring economic security of the state.

Accordingly, there exist a need to define the initial provisions of the state financial control, forming the basis of its theoretical and methodological construction in the system of public administration. Given the presented approach to the essence of the concept of state financial control, previous studies have identified the need to define the object, entity and subject of state financial control. Accordingly, we propose to define these provisions as follows:

- object of the state financial control is the processes of formation, distribution, and use of state financial resources in general and the activities of public administration entities that carry out the processes specified as well as economic entities that use state financial resources, in particular;

- subject of the state financial control is the processes of assessing the legality, identifying irregularities, preventing violations, assessing the effectiveness of expediency, rationality of the effectiveness of the formation processes, distribution, use of public financial resources in general and the activities of public administration entities that carry out the processes specified as well as economic entities that use public financial resources, in particular;

- state financial control entity is a specially authorised public administration entity whose activities are related to the performance of a set of tasks to confirm the legality, detect deviations, prevent violations, assess the effectiveness, expediency, rationality, efficiency of the formation, distribution, use of state financial resources and formulate proposals for improving the state financial system and use a set of regulated measures, tools and methods for this purpose.

Accordingly, the aim of the state financial control should correlate with the interpretation of the state control function. That is why we propose the following content of the state financial control purpose: it is to use a set of measures, tools and methods for supervision and inspection to confirm legality, identify irregularities, prevent violations, assess the effectiveness, expediency, rationality, efficiency of formation, distribution, and use of public financial resources as well as to formulate proposals for improving the state financial system.

In accordance with the goal defined, there arises a necessity to justify a set of tasks for its achievement. A number of studies are devoted to this issue in the scientific literature:

- Hutsalenko L.V., Deriy V.A., Kotsupatryi M.M., in particular, note that the state financial control performs the following tasks: “ensuring legality, efficiency, financial discipline and rationality in the course of formation, distribution, ownership, use and alienation of assets belonging to the state” [5];

- Kovalenko Y.M., Skurativska I.A. [7] define the purpose of the state financial control through the following tasks: 1) supervision of compliance with the law by business entities in the process of formation, distribution and use of the state financial resources; 2) prevention of crimes for financial transactions by controlled entities; 3) detection of infringements in the financial sector; 4) blocking irregularities impeding the legal use of property and funds; 5) prosecution of financial legislation violators; 6) promotion of efficient use of public financial resources; 7) protection of the state’s, business entities’ and citizens’ economic interests;

- Vasylyk O.D. [2] proposes the following list of tasks: 1) prevention of financial irregularities; 2) ensuring transparency in the use of public funds; 3) evaluation of cost-effectiveness;

- Goncharuk S.M., Dolbnieva D.V., Pryimak S.V., Romaniv Ye.M. [4] define the following task list of the state financial control: 1) verification of timeliness and completeness of fulfilment of financial obligations to the state and local governments by controlled entities; 2) verification of executing the functions related to funds formation, distribution and use assigned to state and local authorities; 3) verification of compliance with the correctness of financial transactions, safety of funds and material resources; 4) detection and elimination of violations of financial discipline; 5) preventing violations of the law in the field of financial activities, ensuring compensation for material damage, identifying perpetrators and bringing them to justice; 6) identifying internal production reserves - improving its efficiency, the most economical use of material and financial resources;

- Khmelkov A.V. [18] sees the content of the tasks of the state financial control in the following: 1) verification of the legality and efficiency of the use of financial resources at the disposal of the state and concentrated in the state and local budgets; 2) determination of the expediency and rationality of the use of financial resources concentrated in the public sector of the economy; 3) determination of the legality and validity of spending budget funds by business entities; 4) identification of the accuracy and completeness of funds mobilisation to the budget system and extra-budgetary funds; 5) secureness verification of citizens' financial interests;

- Barabash N.S. and Nykonovych M.O. [1] propose to distinguish the following tasks of the state financial control: 1) compliance with the legislation requirements in the field of legal entities' and individuals' taxation; 2) compliance with the budget legislation in the preparation and execution of budgets; 3) correctness of accounting at all control facilities with no exception; 4) efficiency of the state property use; 5) timely identification of reserves for the growth of state financial resources; 6) efficiency of use of budget allocations and legality of making currency transactions;

- Hermanchuk P.K. [3] distinguishes two groups of tasks of the state financial control: 1) the macro level of the tasks of the state financial control includes: counteracting activities that generate a payment crisis and contain significant social threats; combating the organisation of the production of goods and services prohibited by the state and activities aimed at destabilising the economic situation; exclusion of activities aimed at concealing taxes and mandatory payments, monopolisation of markets; counteracting violations of business entities' property rights, legitimate interests of the state and society; 2) micro-level presupposes compliance with the rules of financial reporting and accounting; guaranteeing social rights to employees; regulating payment discipline, pricing and tariff setting; counteracting fictitious financial transactions and illegal money laundering; combating inefficient and inappropriate use of budget and other public funds; control over the use of financial resources received under tax privileges; compliance with the procedural order of procurement by state and municipal bodies; promoting the efficient and targeted use of state and municipal property; preventing the illegal use of loans and credits received under government guarantees;

- Petrychuk M.V. [10] sees the tasks of state financial control as follows: 1) control over the observance by public authorities and public administration, other subjects of financial legal relations of the requirements for public finance management and notification of public authorities and public administration of significant deviations from them; 2) assessment of the effectiveness, economy and efficiency of financial and material resources use, funds owned by the state or remaining with the subject of financial relations while performing their own functional duties in connection with the granted tax benefits, obtaining government loans or loans under government guarantees; 3) preventing deviations from the normative indicators of public finance management that do not allow for effective, lawful and efficient management at the state level, by enterprises, institutions and organisations, and other subjects of financial relations; 4) the possibility to eliminate consequences of violations, certain errors in the course of the activities of a financial relations subject, implementation and monitoring decisions on the results of evaluation and supervision; 5) assessing the quality of administrative services provided by public authorities and public administration, other subjects of financial relations, performing control and supervision functions over the performance of tasks in accordance with the current legislation; 6) identifying ways to optimise public finance management standards and developing unified standards for the public finance control system;

- Dikan L.V., Shevchenko I.O., Deineko E.V., Kalinkin D.V. note such tasks as: 1) control over the legality, appropriateness, completeness, timeliness and purposefulness of the assignment and use of public financial resources (including budgetary grants, subventions, loans, etc.); 2) identification of reserves in the formation of public financial resources, development of proposals to reduce irrational expenditures, budget deficit and balance of payments deficit; 3) control over the safety, accuracy of storage and maintenance, legality and correctness of use, expediency and efficiency of material assets and state resources disposal, efficiency of fuel and energy resources use, safety and compliance with the law as well as rational use of material assets of the mobilisation reserve, etc.; 4) control over ensuring the financial security of the state (in the budget process); 5) control over the circulation of public funds in the credit system; 6) assessing the financial condition and efficiency of management and control systems in budgetary institutions, state-owned and official-government enterprises, as well as enterprises with a share of state property; 7) controlling the activities of state executive authorities that are entrusted with the functions of developing and implementing state financial policy in accordance with the current legislation;

- Pyrig A.V. [11] proposes to distinguish the following tasks: 1) facilitating the implementation of the state financial policy, ensuring timely and complete fulfilment of financial obligations; 2) promoting a balance between revenue sources and areas of funds use in accordance with business entities' financial plans; 3) identifying internal reserves of the centralised financial resources growth; 4) promoting the rational use of available financial resources; 5) organising and exercising control over the execution of the state, local budgets as well as budgets of state extra-budgetary funds in terms of volume, structure and purpose; 6) monitoring compliance by public authorities and public administration, other subjects of financial legal relations with the regulations on public finance management and notifying public authorities and public administration of significant deviations from them; 7) determining the efficiency, productivity, frugality, effectiveness and expediency of spending budget funds and the use of state property, funds owned by the state or retained by the subject of financial relations in the performance of their functional duties in connection with tax benefits, obtaining state loans or loans under government guarantees; 8) increasing the effective activities of state authorities to protect the interests of the state and its citizens by strengthening the responsibility of these bodies and their officials for the performance of their duties in the sphere of circulation of budget funds; 9) ensuring revenues to the revenue side of the state budget of tax, customs and other payments that ensure the formation of the revenue part of the state budget; 10) assessing the activities effectiveness of the main budgetary funds managers; 11) checking the property status and efficiency of the property use by state enterprises and budget institutions; 12) prevention of deviations

from the normative indicators of public finance management, which do not allow to effectively, legally and effectively manage them at the state level, by enterprises, institutions and organizations, other subjects of financial relations; 13) checking the correctness of accounting and reporting by all controlled institutions; 14) taking measures to improve financial discipline and identify growth reserves of public financial resources; 15) the quality assessment of the administrative services provision by public authorities and public administration, other subjects of financial relations, the implementation of control and supervision functions over the tasks performance in accordance with applicable law; 16) identification of ways to optimize public finance management standards and development of unified standards for the public finance control system.

The above-mentioned makes it possible to formulate the following tasks of the state financial control:

- 1) identification of internal efficiency growth reserves of state financial resources use;
- 2) formation of information support for making state-management decisions on the use of state financial resources;
- 3) confirmation and determination of legality of processes, formation, distribution and use of state financial resources;
- 4) identification of deviations in the actual state of management of national financial resources from the planned indicators;
- 5) prevention of violations of the legislation regulating the processes of formation, distribution and use of state financial resources;
- 6) assessment of efficiency and effectiveness of the processes of formation, distribution and use of state financial resources;
- 7) determining the appropriateness and rationality of making state-management decisions on the formation, distribution and use of state financial resources;
- 8) checking the property status and efficiency of entities' economic activities in using state financial resources;
- 9) assessment of the level of entities' financial discipline in using state financial resources.

This list cannot be complete and in the context of the practice of implementing its mechanisms, the specified tasks can be expanded both in object and subject areas. That is why we propose to highlight both the tasks of state financial control, presented above, and the priority tasks of the subjects of state financial control for a certain period of time. In wartime conditions and post-war recovery of Ukraine's economy, we see the priority in the following tasks that subjects of state financial control should face:

- 1) confirmation of the legality, identification of deviations, prevention of violations, assessment of the effectiveness, feasibility, rationality, effectiveness of the use and distribution of international technical assistance;
- 2) assessment of the effectiveness and efficiency of European integration processes for the formation, distribution and use of state financial resources;
- 3) confirmation of the legality, identification of deviations, prevention of violations, assessment of the effectiveness, feasibility, rationality, effectiveness of the use and distribution of state financial resources in the field of state security and defence.

The implementation of the specified tasks is possible provided that a set of principles on which the system of state financial control in Ukraine should be based is adhered to. "One of the most important conditions for achieving the goals and objectives of state financial control, creating its unified and effective system, is the adherence to control principles, that is, the main requirements, rules, standards that encompass the procedures of control activities as a whole. The principles of state financial control reveal the internal patterns of organizing and conducting control and at the same time impose strict requirements according to which the system of financial control in the public administration system is created and functions" [13].

In the scientific literature, there are several approaches to the composition and content of the principles of state financial control, which are presented in Table 1.

The analysis of scientific literature regarding the composition and content of the principles of state financial control indicates the following provisions:

- firstly, there is a lack of consensus among the scholars regarding the composition and content of the principles of state financial control, which is explained by the different object-subject areas of scientific research and the chosen methodological basis;
- secondly, scholars propose grouping the principles in various directions, including principles of organizing the state financial control, principles of the state financial control system, principles of conducting state financial control, or there are general and special principles of state financial control. This is due to the approach to studying state financial control from the perspective of a process-oriented approach;
- thirdly, the principles of state financial control have been studied by scientists from various fields and disciplines, which accordingly implies different approaches to both the content and composition of the principles;

Drawing up a conclusion, it should be noted that for the purposes of developing the science of public administration, there is no need to group principles. As principles are fundamental provisions on which both the theory as well as the organization and methodology of state financial control should be based.

Accordingly, the composition of the principles of state financial control is seen in the following:

- legality – the activities of state financial control entities must be carried out in accordance with the current legislation in the field of state financial control, and the chosen methodology for conducting control procedures must comply with the current financial (budgetary) legislation;
- impartiality – in their activities, state financial control entities must remain politically neutral, and controllers must avoid conflicts of interest when carrying out control procedures;
- independence – the management of the state financial control entity must ensure the auditors' legal, organizational, financial, material, and functional independence during the implementation of control procedures (measures);

- consistency – the control measures planning by the subject of state financial control should take place based on clear interaction with other subjects of state financial control, in accordance with current legislation to ensure comprehensive examination of the control object in terms of time and scope;

- objectivity – when choosing the methodology for conducting state financial control, the subject of control must ensure the truthfulness and completeness of the obtained informational support and foresee control procedures allowing for a comprehensive evaluation of the control object;

- transparency – the subject of state financial control must ensure free access to the results of control procedures (measures) provided that it does not violate commercial and state secrets, or disclose personal data;

- effectiveness – control measures must be effective and efficient, and the costs incurred in their implementation should not be less than the effect achieved;

- plannedness – all control measures should be planned according to need, and the plans must be published and communicated to the entities being controlled;

- publicity – the activities of state financial control entities must be public both in terms of conducting control measures and in terms of financial, economic, informational, and educational activities;

- mandatory nature – all processes and objects related to the formation, distribution, and use of state financial resources must be subject to state financial control.

Summarizing the above mentioned, we propose to visualize the theoretical and methodological construct of state financial control within the system of public administration as follows (Table 2).

Table 1

Principles of state financial control in the scientific literature

According to L.V. Gutsalenko, V.A. Deriy, M.M. Kotsupatriy [5]							
legality	obligatoriness	strategy	unbiasedness			comprehensiveness	consistency
plannedness	regularity	concreteness	cost-effectiveness			transparency	efficiency
According to Yu.M. Kovalenko, I.A. Skurativska [7]							
independence	objectivity	legality	competency	promptitude	transparency	publicity	ethicality
According to D.A. Mishchenko [9]							
control independence		legislative consolidation of control bodies independence			publicity and transparency of control organs		
conducting preliminary control and monitoring of actual results				external and internal control availability as a prerequisite for its existence			
According to V.F. Maksimova [8]							
legality	obligatoriness	strategic focus	unbiasedness		comprehensiveness	consistency	
plannedness	regularity	concreteness	cost-effectiveness		transparency	efficiency	
According to L.A. Savchenko [14]							
legality	plannedness	publicity	independence	objectivity	competency	promptness	consistency
According to I.K. Drozd, V.O. Shevchuk [6]							
legality	independence	objectivity	transparency			consistency	responsibility
endogeneity	distribution of powers	comparison	currentness			prevention	
According to N.V. Syniugina [16]							
independence	legality	consistency	systematicity			objectivity	publicity
According to V.F. Pikhotskyi [12]							
democracy	humanism	priority of human and citizen rights			independence	legality	objectivity
According to V.K. Symonenko, O.I. Baranovskyi, P.S. Petrenko [15]							
statutory powers of the state financial control bodies		objectivity and transparency of control activities				inevitability of punishments for violations	
sufficiency		frequency of control measures				interaction of regulatory authorities	
According to N.D. Sobkova [17]							
inevitability of punishments for violations		compliance with professional ethics				consolidated interaction of bodies	
consistency in the system of objects selection		objectivity and publicity of their activities				impartiality and objectivity	
consistency and plannedness of actions of state financial control entities		openness and transparency except for the need to comply with special restrictions				non-interference with the entities' operational financial and economic activities	
According to V.M. Prasiuk [13]							
supremacy of the law	legality	transparency	objectivity	independence		consistency	efficiency

Theoretical and methodological design of state financial control in the state management system of economic security

Theoretical and methodological design of state financial control in the state management system of economic security				
OBJECT-SUBJECT FIELD OF THE STATE FINANCIAL CONTROL				
object of the state financial control		subject of the state financial control		state financial control entity
- is the processes of formation, distribution, use of state financial resources in general and the activities of public administration entities carrying out the above processes and business entities using state financial resources, in particular		- is the processes of legality assessment, identification of deviations, prevention of violations, assessment of the effectiveness of expediency, rationality of the effectiveness of the formation and distribution processes, use of state financial resources in general and the activities of public administration entities carrying out the above processes and business entities using state financial resources, in particular		- is a specially authorized public administration entity, whose activities are related to the implementation of a set of tasks for confirming the legality, identifying deviations, preventing violations, evaluating the effectiveness, expediency, rationality, effectiveness of the formation, distribution, use of state financial resources and the formation of proposals for improving the state financial system
FUNCTIONAL ORIENTATION OF THE STATE FINANCIAL CONTROL				
The state financial control	is aimed at using a set of measures, tools and methods for the implementation of supervision and verification to confirm the legality, identify deviations, prevent violations, evaluate the effectiveness, feasibility, rationality, effectiveness of the formation, distribution, and use of state financial resources as well as the formation of proposals for improving the state financial system.			
state financial control tasks				
general tasks of the state financial control				
identification of internal reserves for increasing the efficiency of using public financial resources		checking the property status and efficiency of entities' economic activities in using state financial resources		assessment of the level of entities' financial discipline in using state financial resources
identification of deviations of the actual state of national financial resource management from the planned indicators		prevention of violations of the legislation regulating the processes of formation, distribution and use of state financial resources		assessment of efficiency and effectiveness of the processes of formation, distribution and use of state financial resources
determining the appropriateness and rationality of making state-management decisions on the formation, distribution and use of state financial resources		formation of information support for making state-management decisions on the use of state financial resources		confirmation and determination of the legality of processes, formation, distribution and use of state financial resources
priority tasks of the state financial control				
confirmation of the legality, identification of deviations, prevention of violations, assessment of the effectiveness, feasibility, rationality, effectiveness of the use and distribution of international technical assistance		assessment of the effectiveness and efficiency of European integration processes for the formation, distribution and use of state financial resources		confirmation of the legality, identification of deviations, prevention of violations, assessment of the effectiveness, feasibility, rationality, effectiveness of the use and distribution of state financial resources in the field of state security and defence
METHODOLOGICAL BASIS				
Principles of State Financial Control				
legality	unbiasedness	independence	consistency	objectiveness
transparency	efficiency	plannedness	publicity	obligatoriness
Methods of State Financial Control				
Methods of documentary control			Methods of actual control	

Thus, a theoretical and methodological construct of state financial control within the system of state economic security management has been developed. The properties of the object-subject field of state financial control have been substantiated. Specifically, the content of the object (the processes of formation, distribution, and use of state financial resources as a whole, as well as the activities of public administration entities carrying out these processes and economic entities using state financial resources, in particular), the subject (processes of assessing legality, detecting deviations, preventing violations, evaluating the effectiveness, appropriateness, rationality, and efficiency of the processes of formation, distribution, and use of state financial resources as a whole, and the activities of public administration entities carrying out these processes and economic entities using state financial resources, in particular), and entity (a specially authorized subject of public administration whose activities are related to the implementation of a set of tasks concerning the confirmation of legality, detection of deviations, prevention of violations, evaluation of the effectiveness, expediency, rationality, and efficiency of the formation, distribution, and use of state financial resources, as well as the formulation of proposals for the improvement of the state financial system) has been clarified.

#### 4. Conclusions

In the course of the research conducted, the purpose and general tasks of state financial control have been defined. Priority tasks, determined by contemporary political, economic, and international factors, have been substantiated: a) confirmation of legality, detection of deviations, prevention of violations, evaluation of the effectiveness, appropriateness, rationality, and efficiency of the use and distribution of international technical assistance; b) evaluation of the effectiveness and efficiency of Euro-integration processes regarding the formation, distribution, and use of state financial resources; c) confirmation of legality, detection of deviations, prevention of violations, evaluation of the effectiveness, appropriateness, rationality, and efficiency of the use and distribution of state financial resources in the field of state security and defence. A set of principles of legality, impartiality, independence, systematicity, objectivity, publicity, efficiency, plannedness, publicity, and obligation has been defined.

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