

UDC 351.72

DOI <https://doi.org/10.32782/2787-5137-2024-3-2>

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FEATURES OF USING STATE FINANCIAL CONTROL TO ENSURE NATIONAL SECURITY OF UKRAINE

The article examines the view of control as the final stage of management activity, which allows comparing the achieved results with the planned ones, which is a well-established point of view in the scientific literature. It is also very common to view control only as a method, a mechanism that ensures comparison of results with the tasks set.

The purpose of the study is to determine the peculiarities of state financial control in ensuring the national security of Ukraine and to develop proposals to overcome them.

From the analysis, it can be posited that control is a complex and multifaceted concept. On one hand, it serves as an element of state management, functioning as a tool for executing state policy. On the other hand, it can be viewed as a management activity characterized by its own methods, techniques, and forms of execution. Nonetheless, its purpose within society is shaped by its connection to state administration. In terms of public administration, the concept of control can be understood in both narrow and broad terms. In its narrower interpretation, control pertains to a specific management function, such as planning, where it is utilized to identify errors within a plan, thereby averting potential failures. Additionally, control encompasses the evaluation of activities performed by individuals or entities. A slightly broader interpretation of control is evident when it is defined as an assessment of adherence to and execution of normatively established tasks and plans.

Control is reduced to comparing actual results with established indicators and taking corrective measures if necessary. Control over the financial sphere has been determined, taking into account the above, it can also be considered as a management activity that has its own methods, methods, forms of implementation, different interpretation of control bodies at all levels”, seems to us to be very convincing and relevant for the problem we are investigating. It is noted that, in general, the theory of finance determines that finance, financial control, and state financial control act as an objective component of the reproductive process. So, the essence of both finance, financial control, and state financial control lies in their social purpose.

Key words: *state financial control, resources, functioning, principles, control.*

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ОСОБЛИВОСТІ ВИКОРИСТАННЯ ДЕРЖАВНОГО ФІНАНСОВОГО КОНТРОЛЮ ДЛЯ ЗАБЕЗПЕЧЕННЯ НАЦІОНАЛЬНОЇ БЕЗПЕКИ УКРАЇНИ

У статті досліджено усталену в науковій літературі точку зору на контроль як на завершальний етап управлінської діяльності, що дозволяє порівнювати досягнуті результати із запланованими. Також дуже поширеним є розгляд розгляду контролю лише як методу, механізму, що забезпечує порівняння результатів із поставленими завданнями.

Мета дослідження – визначити особливості державного фінансового контролю у забезпеченні національної безпеки України та розробити пропозиції щодо їх подолання.

З аналізу можна зробити висновок, що контроль є складним і багатогранним поняттям. З одного боку, вона виступає елементом державного управління, функціонуючи як інструмент реалізації державної політики. З іншого боку, її можна розглядати як управлінську діяльність, що характеризується своїми методами, прийомами і формами здійснення. Тим не менш, його призначення в суспільстві визначається його зв'язком з державним управлінням. З точки зору державного управління поняття контролю можна розуміти як у вузькому, так і в широкому плані. У більш вузькому тлумаченні контроль відноситься до певної функції управління, такої як планування, де він використовується для виявлення помилок у плані, тим самим запобігаючи потенційним збоєм. Крім того, контроль охоплює оцінку діяльності, яку здійснюють фізичні або юридичні особи. Деяко ширше тлумачення контролю має місце, коли він визначається як оцінка дотримання та виконання нормативно встановлених завдань і планів.

Контроль зводиться до порівняння фактичних результатів із встановленими показниками та вжиття коригувальних заходів у разі необхідності. Контроль за фінансовою сферою визначено, враховуючи вищевикладене, його також можна розглядати як управлінську діяльність, яка має свої методи, прийоми, форми здійснення, різне трактування контролюючими органами всіх рівнів», – нам здається. бути дуже переконливим і актуальним для досліджуваної нами проблеми. Ззначається, що в цілому теорія фінансів визначає, що фінанси, фінансовий контроль і державний фінансовий контроль виступають як об'єктивна складова відтворювального процесу з як фінанси, фінансовий контроль, так і державний фінансовий контроль полягає в їх соціальному призначенні.

Ключові слова: державний фінансовий контроль, ресурси, функціонування, принципи, контроль.

Introduction. State financial control (SFC) is one of the important functions of state administration, which is aimed at identifying deviations from the accepted standards of legality, expediency and efficiency of management of financial resources and other state property, and in the presence of such deviations, at the timely adoption of appropriate corrective and preventive measures. Effective use of state financial funds and material resources is a condition for normal economic activity, the implementation of state socio-economic programs and ensuring the economic security of the country, and ultimately, the stability of the state.

A comprehensive study of the role of state financial control in ensuring the national security of Ukraine, regardless of which specific bodies such activities are carried out, is impossible without an analysis of various types of control, disclosure of their modern forms and methods, legal status and functioning mechanisms, and clarification of the effectiveness of control actions.

The term “control” appeared several centuries ago. It comes from the French “contrerole”, which meant “a list kept in duplicate”. The word “controle” came from her. It means: inspection, as well as observation for the purpose of inspection; those who are engaged in such verification are controllers. At the turn of the 19th and 20th centuries, the most effective forms of state financial control were formed, taking into account the conditions of Ukraine, taking into account the division of power into legislative and executive. However, the First World War and its aftermath stopped this process.

The use of the historical method of researching the problems of state financial control in Ukraine allows us to identify the main trends in its formation, functioning, and development. This approach makes it possible to identify similar stages of development of the phenomenon under study in the

history of our country, to use positive experience and avoid historical mistakes. Analysis of recent research and publications.

Analysis of sources and recent research. The problems of state financial control are devoted to the work of such foreign researchers as A. Arene, R. Adams, E. Atkinson, J. Bailey, J. Buchanan, R. Zodie, J. Watts, D. Irwin, J. Robertson, P. Samuelson, J. Stiglitz, and others.

The studied topic was also reflected in the scientific works of domestic scientists, among whom, in particular, V. Bazilevich, O. Baranovskyi, I. Basantsov, M. Belukha, O. Vasylyk, T. Vasylieva, M. Korneev, V. Kravchenko, I. Lyuty, Yu. Osadchii, V. Simonenko, V. Fedosov, V. Shevchuk and others. Various aspects of the problems of state financial control, in particular, in the context of economic security at the macro level, were dealt with by domestic specialists Z. Varnalii, V. Drozd, M. Ermoshenko, M. Kalenskyi, T. Kovalchuk, V. Melnychuk, V. Muntiyan et al. But, despite the significant level of scientific achievements in the field of control, a significant number of theoretical and practical aspects require further research.

However, despite deep and versatile work in this field, the issue of determining the specifics of state financial control in ensuring the national security of Ukraine in the conditions of reform remains insufficiently researched in the context of: the influence of modern world trends of globalization development on the system of public administration in Ukraine.

The purpose of the study is to determine the peculiarities of state financial control in ensuring the national security of Ukraine and to develop proposals to overcome them.

Presentation of the main research material. Based on the above, it can be argued that control is a complex, multifaceted category. On the one hand, it is a function of state management, in relation to which control is a means, an instrument of implementing state policy. On the other hand, it can be considered as a management activity that has its own methods, ways, and forms of implementation. However, its purpose in society is determined by identifying its relationship with state administration. From the point of view of public administration, this concept can be interpreted in narrow and broad senses. In a narrow sense, control is associated with some management function, for example, planning, when with the help of control certain errors in the plan are detected, thus preventing its failure. Control also means checking the activity of someone or something. A slightly broader meaning is attached to the concept of control when defining it as a check of compliance with and implementation of normatively established tasks, plans and decisions. The functional purpose of control, its occurrence at a certain stage of the management process is emphasized here. The view of control as the final stage of managerial activity, which allows you to compare the achieved results with the planned ones, is a well-established point of view in the scientific literature. It is also very common to view control only as a method, a mechanism that ensures comparison of results with the tasks set. Control is reduced to comparing actual results with established indicators and taking corrective measures if necessary. As you can see, the concept of control is inextricably linked with one or another sphere of life where it is carried out.

Therefore, we will consider the concept of control in the field of national security in three main aspects:

1) control as a systematic and constructive activity of managers, management bodies, one of their main management functions, i.e. control as an activity;

2) control as the final stage of the management process, the core of which is the preservation of state stability and security;

3) control, as an integral part of the process of making and implementing management decisions, continuously participates in this process from its beginning to its end [1, p. 38]. This approach to revealing the content of the concept of control in the field of national security does not claim to cover all the features that characterize this concept. Only the most important features are shown here, which allow us to move on to the consideration of the key meanings of the concept of control.

Control over the financial sphere, taking into account the above, can also be considered as a management activity that has its own methods, methods, and forms of implementation. Its essence is revealed in the relationship with public administration.

Analysis of the economic and legal literature of recent years, devoted to the theoretical problems of state financial control (SFC), shows that among domestic scientists and practitioners there is no unambiguous interpretation of the category “state financial control”, there is no state concept.

There are signs of a certain “departmentalism” of interests, the lack of a comprehensive approach to studying and solving certain issues of the DFC. The opinion that “the absence of uniform methods, some standards of control activity entails disunity, different interpretations of control bodies at all levels” appears to us to be very convincing and relevant for the problem we are investigating [2, p. 23]. Meanwhile, the legitimacy of the concept of “state financial control” is confirmed by the Budget Code of Ukraine – the main legislative act that currently regulates all budgetary legal relations in our country.

In the official documents of the Ministry of Finance of Ukraine, state financial control is defined as a system of measures to control compliance with legislative and other normative legal acts, norms, standards and rules regarding the use of state funds. The majority of authors, when considering state financial control, place the main emphasis on the activities of bodies (that is, they use an organizational and management approach) that carry out financial control: “state financial control is a system of institutions, tools and objects for checking the legality and expediency of actions in education, distribution and use of monetary funds of the state and local self-government bodies. In general, the theory of finance determines that both finance, and financial control, and state financial control act as an objective component of the reproductive process.

The essence of both finance, financial control, and state financial control lies in their public purpose. Finances represent monetary relations regarding the formation, distribution and use of centralized and decentralized monetary funds and savings, which serve as financial support for extended reproduction and satisfaction of social and other needs of society. Financial control is the carrier of these relations. These distinctive features are also characteristic of state financial control, which is a carrier of social relations, but only in that part that is directly related, on the one hand, to state finances, their movement in the process of extended reproduction, and on the other, to state administration financial flows [3].

State financial control is a system of decisions and actions of state and local authorities on obtaining, distributing and using financial resources. This is a complex phenomenon that allows rational and effective organization of the socio-economic life of the country and ensuring its national security. After all, financial resources are always the result of previous work and the basis and condition of the future. On this basis, we have the right to assert that state financial control as a systemic phenomenon should be carried out on the basis of systemic legal regulation. In practice, it is still missing. Both at the level of Ukraine and in many of its subjects, only separate elements of the legal system of state financial control have been formed and are functioning. In general, their activities are separate, which leads instead of mutual complementation to the crossing of their competences and, on the contrary, to the formation of “white spots” in the legislation, which complicates and sometimes blocks the coordination of control actions, reduces the effectiveness of state financial control as a whole. At the same time, it should be noted that the economic role of the state in market conditions is not limited to the management of state financial resources and state property.

The state is authorized by society to establish the “rules of the game” that contribute to the dynamic growth of the economy and the solution of social problems. If we consider the role of state financial control in this aspect, then it represents the implementation of the right of the state to legally protect its financial interests, financial interests of its citizens and, ultimately, the entire society. Thus, state financial control, on the one hand, performs one of the functions of state management, is an instrument of state regulation of the economy; on the other hand, it reflects in the process of distribution, redistribution and use of part of the value of the gross domestic product (GDP) the movement of financial resources, which is realized through control and audit and expert and analytical activities of bodies and agents of state financial control. In the unity of the interrelationships of these two aspects, state financial control acts as an objective necessity of the reproductive process.

State financial control will effectively solve its tasks only when funds in the country are covered by them in full. Therefore, the objects of state financial control are the movement of funds, material and other financial resources of the state (and local self-government bodies) in the process of accumulation, distribution and use of monetary funds, as well as all economic entities, if they receive, transfer budget funds of any level, manage state or local property, and also have benefits granted by relevant state authorities and local entities.

The subjects of state financial control are state bodies and local self-government bodies, as well as other entities empowered to take measures to comply with financial legislation. Currently, there are

no requirements for full coverage of state funds by financial control, which leads to the duplication of control measures and the incomparability of their results. Moreover, a significant part of state funds generally remains out of control, since there is no general accounting of control measures carried out by various organizations. Such irregularity of state financial control is one of the main reasons for its ineffectiveness.

The purpose of legal regulation of state financial control is to establish the legal basis for monitoring the activities of controlled entities; in obtaining objective and reliable information about the state of legality and financial discipline at controlled objects; in identifying the causes and conditions contributing to financial offenses; in taking measures to prevent them, as well as in bringing to justice violators of legality and financial discipline. Regulated by appropriate legal means of state financial control is a way of organizing feedback, thanks to which the relevant bodies authorized to make authoritative decisions receive information about the progress of the implementation of the normative legal acts adopted by them [4, p. 16].

In today's conditions, the imperfection of normative legal acts, which highlight only certain issues of state financial control, gives rise to legal nihilism of the controllers and the controlled and, as a result, numerous violations that pose threats to the country's financial security. Today, more than ever, the dependence of state financial control on the content of the corresponding legal provision is clearly manifested. The problem of legal unsettlement of state financial control highlights a number of problems that cause it: vagueness of wording, which leads to incorrect interpretation of legal norms related to state financial control; inconsistency (vertically and horizontally) of normative legal acts; lack of acts, the adoption of which is dictated by the practice itself.

The existing and rather cumbersome regulatory framework does not fully reflect socio-economic transformations in society. It is enough to note that the category of state financial control is not even established in regulatory legal acts. Considering state financial control as a function of state management of financial flows, it should be noted that this function is to some extent performed by all state and local self-government bodies, regardless of the nature of their main activity. This is due to the fact that state financial control cannot be carried out in isolation. The scope of control activity, its forms and methods, coverage of control measures of various branches of the economy depends on the boundaries of the management sphere and the status of the body exercising control powers within the framework of state financial control [5, p. 53]. This distinctive feature of state financial control forces a rather exacting approach to its specification for each level of management and each body endowed with relevant control powers in order to avoid parallelism and duplication in the management of financial flows. Unfortunately, this issue, which lies on the surface of the theoretical foundations that determine the essence of finance, remains outside the attention of developers of conceptual approaches to the creation of an effective, well-established unified system of state financial control in the country.

In a broad sense, the goals of state financial control are increasingly becoming macroeconomic processes, growth in the pace of economic development, including control over by changing the proportions of the movement of GDP, money supply, increasing the revenue part of the consolidated budget and saving funds that are at the disposal of society. In a narrow sense, the goal of state financial controls is to reduce the number and volume of offenses in the economic sphere.

State financial control is designed to ensure the national security of the country by protecting the financial interests of the state, preventing non-targeted and illegal use of state resources while implementing a unified financial and monetary policy [6, p. 143].

State financial control includes control over money circulation in the country, the dynamics of the state debt, activities to attract and use financial resources by credit organizations, disposal of state property.

The principles of state financial control are scientifically verified and practically confirmed political, organizational and legal provisions that ensure its effectiveness. The world community has developed and actively uses the basic principles of the organization of state financial control. These principles are outlined in the Lima Declaration.

The main principles for state financial control are the following.

The principle of legality means strict and exact compliance with the norms and rules established by the current legislation by all bodies implementing the DFC and their officials.

The principle of independence means that DFC bodies are independent in terms of control and

audit activities from other state authorities, local self-government bodies, as well as from political and other public associations. Influence and influence on the bodies of the DFC in order to change the results of control and audit activities is not allowed and is punished in accordance with the law [8, p. 234].

The principle of objectivity means that state financial control is carried out by qualified specialists using actual documentary data in the manner established by law, by applying methods that ensure obtaining complete and reliable information.

The principle of responsibility means that measures of legal responsibility are applied to offenders of financial legislation. Legal norms on financial violations should contain sanctions that provide for measures to influence the offender. Exemption from legal responsibility of a person who has committed a financial offense is allowed on the grounds provided by law and in the manner established by law. Concealment of financial violations is not allowed. Employees who carry out state financial control are responsible for illegal actions committed by them in the field of financial control in accordance with the legislation [9, p. 254].

The principle of openness means the openness and availability to society and the mass media of information about the results of control-revision and expert-analytical measures carried out within the framework of state financial control under the condition of preservation of state, commercial or other legally protected secrets.

The principle of systematicity means the unity of the legal bases of control-revision and expert-analytical activities carried out within the framework of state financial control, the normatively established organization of the interaction of bodies that carry out state financial control, the normatively established periodicity of its implementation.

Conclusions. The full achievement of the goals of state financial control provides for:

- control over the completeness and timeliness of the formation and implementation of the budget, budgets of state extrabudgetary funds and local self-government bodies;
- control over compliance with legislative and normative legal acts, standards and rules for the formation, distribution and use of state and local financial funds;
- control over economic validity, legitimate, targeted and effective use of state and local financial resources, provision and use of tax and customs benefits, credit and loan funds raised under state guarantees, as well as other forms of state support;
- control over compliance with the legislation when carrying out currency, export-import and other foreign economic operations;
- control over compliance with the legislation of Ukraine on banking activity and the legislation of Ukraine on securities;
- control over the fulfillment of Ukraine's international financial obligations, the state of the state's internal and external debt;
- countering the legalization (laundering) of criminally obtained income and the illegal transfer of Ukrainian capital abroad.

Thus, state financial control has a wide field of implementation, levels of influence and limits of application, contain many complex intersecting aspects. Therefore, in order to increase the effectiveness of state financial control, it is necessary to organize these components into a certain, clearly verified system, to consolidate this system in legislative and other regulatory and legal acts.

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