

RESULT OF CONTROLLING MEASURES FOR THE USE OF PUBLIC FINANCES

Summary

The article deals with the issues of effectiveness evaluating the control measures for the public finances using, which requires constant scientific research and development of a proposal for its improvement, especially in the conditions of the central executive authorities system's reforming. The author summarizes the necessity of an effective system of public financial control, which includes not only the system of offenses detection in the sphere of public finances using, but also an effective system of proper response and decision-making on the results of these violations detection, which is conditioned by the need to ensure a proper formation's and using system of the state budget resources for the implementation of its functions. It is suggested that in order to objectively evaluate the effectiveness of control actions and proper account should be taken of their effects on the public financial management system, since the effectiveness of control means not achieving any positive result, but only that which is the purpose of control. The author of the article stated that if the public financial control authority has identified certain deficiencies or violations, has identified responsible persons, it is necessary not only to take measures to the violators of the law, but first of all to indicate the ways of work's improvement, also indicate who and how should eliminate the identified deficiencies or violations, to establish for this the deadline and then check the execution. In this research it is offered to evaluate the practical results of control actions by means of workings, as well as using of stable, constant measurements - indicators by which it is possible to evaluate the influence of control actions on the activity of the controlled entity or person and on the content of management activity. As a result of this research it is generalized that today the effectiveness of control actions by public financial control bodies in Ukraine is evaluated using the following indicators: general information on control and audit work; information about financial violations detected; measures taken as a result of control measures; implementation of the measures taken as a result of control measures; information about the status of the financial breach.

Keywords: state financial control, performance, public finances, financial violations, control measures.

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