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**BUDGETARY CONTROL OF UKRAINE ACCORDING  
TO EUROPEAN STANDARDS**

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The effectiveness of the public financial management system in Ukraine is determined by the balanced functioning of all its components, compliance with current legislation, and the achievement of goals by public institutions in the most economical and effective way. Budget control plays an important role in achieving this goal.

The most topical theoretical and practical problems of financial control and its types are investigated in the works: E.O. Alisova, L.K. Voronova, K.S. Belskyi, OP Hetmanets,, A.I. Ivanskyi, M.P. Kucheriavenka, T.O. Latkovska, P.P. Latkovskyi, O.P. Orliuk, I.H. Ozerova, L.A. Savchenko, M.I. Sidor, I.B. Stefaniuk, A.A. Nechai, E.A. Rovinskyi, N.I. Khimicheva, V.D. Chernadchuk and others.

The current legislation of Ukraine does not define the term «budgetary control». According to Article 26 of the Budget Code of Ukraine (hereinafter referred to as BCU) uses the term «control over compliance with budgetary legislation». Budgetary control comes from the concept of «control», which is considered by legal professionals in the context of different social relations.

Consequently, control is a form of legal activity whereby authorized bodies and persons within the framework of control proceedings obtain, in order to obtain legally significant results and exercise (regulatory) influence, the controlled entities to collect and verification of information on the actual implementation of regulatory requirements, compliance with the requirements of regulatory and legal acts, and directly take measures to

prevent and eliminate violations (deviations) in order to ensure the protection of the interests of society and the state, protect the rights and freedoms of citizens.

State control has special features:

- 1) it is implemented by authorized bodies of state power;
- 2) carried out within the framework of subordination relations;
- 3) is a procedure, defined in the established manner, a set of sequential actions regulated by the rules of law;
- 4) aimed at establishing the degree of compliance with the subject of control by the regulations of legal acts and the implementation of acts of individual action in relation to the controlled object;
- 5) may have as a result the initiation of the issue of bringing the perpetrators to justice in accordance with the regulations of legal acts.

Control, notes T.O. Latkovska is a management function, that is, the system of observation and verification of the process of functioning of the respective object in order to establish its deviation from the specified parameters, and adds that the control is a system of observation and verification of the compliance of the process of operation of the management object. managerial influence on the managed object, detection of deviations allowed in the process of implementation of these decisions [8, C. 69-70].

Today, there is insufficient attention to control activities that provide a preventive control function. Duplication in the work of supervisory authorities at different levels, overloading of some objects with audits and inspections. Therefore, it is necessary to ensure a unified methodological support for the budget, reflecting the state of financial discipline, and methods for calculating them; the mechanism of internal control and compliance with the current budget legislation, as well as the formation of a system of unified procedures for external and internal state control. Today, there is insufficient public relations work to clarify the tasks of budgetary control. When making expenditures in respect of own resources of budgetary institutions, the Treasury control must ensure that they comply with the directions stipulated by the approved estimate [6].

INTOSAY Financial Audit Guidelines: The International Audit and Insurance Standards Board's evaluation and resources system, the performance audit mechanism, the exchange of knowledge on the successful performance of the audit function. The problems in the public finance management system facing the state authorities today require the state financial audit of innovations in order to achieve the efficiency of its activity. Effective functioning of the state financial audit in accordance with EU standards will provide the necessary qualified personnel with skills to carry out expert evaluation of the management functions of the public authority through: openness-full informing of all interested persons about the

activity of the body, the lawfulness of the provision of public services through the use of effective mechanisms of control and compliance with the legislative and regulatory and relevant ethical and professional standards, accountability – timely submission of quality financial reports on the results of the body’s activities [3].

The main achievement of the Law of Ukraine «On Auditing of Financial Reporting and Auditing» № 2258-VII of 21.12.2017 is the unification of the legislation of Ukraine in the field of audit activity with European legislation, which should enhance the international prestige of Ukraine, promote its economic and financial integration in the world economy [5]. One of the positive innovations of this Law is the introduction of a unified register of auditing entities. This will greatly simplify their administration of their activities, save time and money in meeting the requirements of various regulators. Budgetary control is an effective tool to stimulate greater financial responsibility and productivity for both employees, business units and the enterprise as a whole. Ensuring that the procedures and mechanism of internal control and internal audit of the spending units are in line with the EU international standards and best practices and that a coherent system of public internal financial control in the understanding of international practice is currently being implemented. During the state financial audit the accounting documents, financial statements, their compliance with the current legislation and regulations are checked and evaluated. The financial audit is carried out in order to take precautionary measures during the verification of the correctness and appropriateness of the decisions made by a controlled entity for the implementation of the Law of Ukraine «On the State Budget».

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## **ДЕЯКІ ОСОБЛИВОСТІ ФУНКЦІОНУВАННЯ ПРАВООХОРОННИХ ОРГАНІВ СИСТЕМИ МВС УКРАЇНИ ЩОДО ДОТРИМАННЯ ПРАВ БІЖЕНЦІВ**

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Сучасна політика України визначає Європейську інтеграцію провідним напрямком розвитку нашої держави, забезпечення її національних інтересів, можливістю зайняти гідне місце серед розвинутих країн Європи.