

REFERENCES

1. The Constitution of Ukraine of June 28, 1996 / As of September 30, 2016, No 30. URL: <http://zakon.rada.gov.ua/laws/show/254k/96v> (Date of Application: 25.04.2018) [in Ukrainian].
2. About the Accounting Chamber: Bill of Ukraine dated 07.07.2015 No 576-VIII. URL: <http://zakon2.rada.gov.ua/laws/show/576-19> (Date of Application: 26.04.2018) [in Ukrainian].
3. About Amendments to the Budget Code of Ukraine and Some Other Legislative Acts of Ukraine: Bill of Ukraine dated February 10, 2015, No 176-VIII. URL: <http://zakon2.rada.gov.ua/laws/show/176-19> (Date of Application: 20.04.2018) [in Ukrainian].
4. About Approval of the Regulation on the Ministry of Finance of Ukraine: Decree of the Cabinet of Ministers of Ukraine dated August 20, 2014 No 375 (edited from 01.01.2017). URL: <http://zakon0.rada.gov.ua/laws/show/375-2014-p> (Date of Application: 22.04.2018) [in Ukrainian].
5. About the State Fiscal Service of Ukraine: Resolution of the Cabinet of Ministers dated May 21, 2014, No 236 (edited from 27.08.2016). URL: <http://zakon0.rada.gov.ua/laws/show/236-2014-p> (Date of Application: 26.04.2018) [in Ukrainian].
6. About Approval of the Regulation on the State Treasury Service of Ukraine: Decree of the Cabinet of Ministers of Ukraine dated April 15, 2015 No 215. URL: <http://zakon3.rada.gov.ua/laws/show/215-2015-p> (Date of Application: 23.04.2018) [in Ukrainian].
7. About the Formation of the State Audit Office of Ukraine: Decree of the Cabinet of Ministers of Ukraine dated October 28, 2015 No 868. URL: <http://zakon3.rada.gov.ua/laws/show/868-2015-p> (Date of Application: 25.05.2018) [in Ukrainian].
8. Regulation on the State Audit Office of Ukraine, Approved by the Resolution of the Cabinet of Ministers of Ukraine dated February 3, 2016 No 43. URL: <http://zakon2.rada.gov.ua/laws/show/43-2016-p> (Date of Application: 19.04.2018) [in Ukrainian].
9. About the Main Principles of the Implementation of the State Financial Control in Ukraine: Bill of Ukraine dated 16.10.2012 No 5463-VI (ed., dated 27.12.2015). URL: <http://zakon2.rada.gov.ua/laws/show/5463-17> (Date of Application: 20.04.2018) [in Ukrainian].
10. Blikhar M. (2017) Pravovyy status orhaniv finansovoho kontrolyu pid chas zdiysnennya investytsiynoyi diyalnosti. "Legal Status of Financial Control Bodies during Investment Activity". Entrepreneurship, Economy and Law 5, 161–165 [in Ukrainian].

UDC 347.73

A.I. Subbot,
Doctor of Juridical Sciences, Full Professor, Professor of the
Chamber of International and European Law,
Khmelnysky University of Management and Law, Khmelnysky, Ukraine

SYSTEM OF FINANCIAL CONTROL

Paper examines the system of bodies that are currently exercising financial control and are empowered. The bodies of state power (Verkhovna Rada of Ukraine, the Accounting Chamber of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine, the Ministry of Finance of Ukraine, the State Fiscal Service, the State Financial Inspection of Ukraine, the State Treasury Service of Ukraine, the National Bank Ukraine, the National Commission on Securities and Stock Market of Ukraine and others) and local self-government bodies (regional and local self-government bodies when considering projects and approval of the respective budgets and reports on their implementation, when amendments and adjustments are made to these budgets in the course of their implementation, when listening to information and reports of chairmen of standing commissions on spending of budget resources, heads of other bodies on financial activities) are considered.

In turn, the system of state financial control characterizes, based on its classification, the activities of the financial control of general and special competence. The classification of financial control bodies is considered and analyzed, depending on: level of activity –

national (Verkhovna Rada of Ukraine, President of Ukraine, Cabinet of Ministers of Ukraine) and local self-government bodies; the sphere of activity of the controlling entity – fiscal authorities, financial bodies, treasury bodies of Ukraine, financial and credit institutions and others; legal competence – general competence (for which financial control is not the main activity), special competence (specially created for carrying out activities in the field of financial control).

Keywords: financial control, system of bodies, state funds, state budget, Budget Code of Ukraine, bodies of financial control of general and special competence.

Отримано 05.07.2018