

Section: Paradigm of rehabilitation in the country's economy.

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## **STATE FINANCIAL CONTROL IN THE GOVERNMENT ACTIVITIES OF THE STATE**

Public financial control plays an important role in public administration. It is an independent type of work, which involves monitoring the activities of the managed object in relation to compliance with the established requirements received from the managing entity and the implementation of the management decisions taken. The purpose of control in state administration is to investigate the actual state of a particular industry, to detect deviations in the accomplishment of the tasks and to find out the reasons for their occurrence. In the end, the effectiveness of public financial control is the most important indicator for assessing the effectiveness of all government activities of the state.

State financial control is aimed at obtaining a certain result and ways to achieve it through special forms and methods. It provides for the elimination of subjective and objective factors that impede the effective management of the state. In public administration, such control is interrelated with other management functions and at the same time is intended to assess the conformity of the implementation of these functions with the tasks set before the management.

Due to the control the management activity of the state is carried out in accordance with the decisions made. With the help of the control actions, the controller receives information about the financial results of the activity, as well as the facts of financial violations that may lead to failure to perform the planned tasks or to obtain negative socio-economic results [1, p. 94]. Having information on the assessment of the activity of an authority or an official, its effectiveness, it is possible to correct the existing deficiencies in a timely manner, to bring control levers in line with the current conditions, and to prevent unwanted consequences.

Control in public administration must ensure the effectiveness and efficiency of decisions taken by the state body, the objective realization of the plans and orientation to practical results. The public administration should record shortcomings in the decisions, errors in their implementation and the negative consequences of this. In this case, the detected deviations due to control should be corrected before the moment when they bring significant damage to the achievement of the goals set by the government. Therefore, control provides an opportunity not only to adjust management activity, but also helps to predict prospects for further development and achievement of a concrete result [2, p. 73].

The modern construction of the Ukrainian state involves new requirements regarding the activity of executive authorities and local self-government, and, accordingly, innovative approaches to the tasks, functions of state bodies and their structure. In this regard, the question arose about the importance of increasing the effectiveness of control in the management of the state, changing the competence of the supervisory bodies, improving their legislative and regulatory framework. The necessity of functioning of the control system is due to the fact that the transition to the new political and economic foundations of our society is accompanied by weaknesses in the field of public administration, and the management decisions made by the higher executive authorities are imperfect.

The reforms carried out in domestic practice have changed the ratio of centralization and decentralization of management, the role of control, the purpose, forms and methods of its implementation. The punitive nature of control has

transformed into information-analytical, hence, became a factor in the further development of management. Traditional approaches to public administration are constantly focusing on spent public funds, while the achieved socio-economic outcomes are not measured. The introduction of new approaches in management activities involves the domination of monitoring and monitoring of the results obtained in the course of those or other actions of the civil service.

The advantage of change is the development of information technology. They made it possible to automate the process of public administration and control, to use modern facilities of computer technology and telecommunication technologies. At the same time, the content of the information flows that are the result of the activities of the controlling bodies changes. They are public, transparent and accessible to the public. The peculiarities of such information are the reduction of the number of monitored indicators with simultaneous increase of the number of measurements and increase of efficiency of each control procedure.

Despite the main positive aspects, the system of state financial control has certain disadvantages. The function of control in the field of management is carried out in various volumes and forms by most state bodies. In the same context, adequate and well-founded solutions should be adopted to eliminate the contradictions that arise between different government bodies, which leads to violations of discipline. In addition, the system for monitoring the implementation of decisions is a factor in stimulating effective activity, as systematic analysis of information on the implementation of tasks is a condition for self-control of work, the growth of collective responsibility for implementation of decisions and the interest in successful resolution of tasks set before the state authority.

Improvement of the practice of state control should be based on the triple approach, simultaneous work in three directions: the development of the theory of control; training of the personnel of the state management of possession of scientific bases of control; rationalizing the entire control system. The synthesis of work in these three directions is the result of the transition from formal to real control. The essence of improving the control of public financial authorities should be based on

the capture of such a volume of commitments that they are able to perform effectively. Where control bodies assume an unreasonable amount of control, it threatens to lower its quality and efficiency.

Accordingly, it can be objectively asserted that control is an effective mechanism aimed at creating the basic conditions for ensuring the legality and discipline of government activity of the state.

#### **References:**

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