

### ***State financial control in the economy of Ukraine***

One of the major problems of modern economic development of Ukraine is the problem of the rise of social welfare and effective use of financial resources. One way of solving these problems is to improve the system of state financial control.

The broad scope of this control enables significantly affect the whole economic process, to monitor compliance with economic security, achieve financial self-sufficiency of regions, sectors and industries, the balance of state and local budgets, security of financial and economic interests of citizens and society.

Rational organization and efficient operation of financial control contributes to national economic interests , improve the manageability of public financial resources, the development of a market economy.

Today we can say that over the years of reform failed to create an effective system of state control and regulation. This has a negative impact on the economy.

It is through the control of the formation and proper use of state financial resources made regulation of social and economic processes in society monitoring of those who taking certain relevant decisions ensured the stability of the financial relationship of the state.

Underestimating the role of control has not very good influence on the economy of our country. Today you can identify a number of problems in the functioning of financial control, including: gaps and contradictions of applicable laws and regulations to regulate financial transactions; duplication of the various supervisory agencies , because now in our state financial control carried out numerous, not interconnected agencies: the Ministry of Finance of Ukraine , the Accounting Chamber of Ukraine, the National Bank of Ukraine , the Pension Fund , State Customs Service, etc.; not always professional and efficient recruitment; low

efficiency of budget funds and state property and the results of the state control; the lack of an effective system of financial responsibility for the violation.

Reform of the control system is not only an important socio-economic importance, but also plays a leading role in establishing a democratic society, which means that the problems of improvement and strengthening of public financial control remain relevant today.

Improving the efficiency of financial control should be implemented systematically. Based on the above, we can formulate the main directions of increasing the role of financial control: the creation of appropriate legal, informational and methodological base of financial control; legislative resolution of the issues related to the logistical and social support workers of regulatory authorities; legislation to streamline the terminology, both public authorities and officials of the right to control how its exercise and in which areas it could be used.

Having analyzed the state financial control in Ukraine at this stage could be argued that the state financial control is an integral and important part of state regulation of economy as this process is intended to provide reliable information on the use of financial resources, the availability of deviations from the established norms, that prevent the formation and proper use of public funds, and it is through this control taken the necessary measures to block the negative effects in the future. The main task of the state financial control is, first of all, assistance to state financial resources were used economically, purposefully and effectively, efficiently and legally, and supervision of compliance and the use of public finances.

The most important areas to strengthen the role and importance of public financial control in the socio-economic development of society consider improving regulatory and methodological framework, increasing demands for quality and results, improving approaches to the implementation of control materials and efficiency of personal policy.

The need for development of the state financial control in Ukraine due to the objective need for the creation of efficient and effective control system to counter threats in the economic sphere, and this is software revenue taxes, fees and charges;

reduced number and volume of fiscal offenses; Stabilisation of fiscal discipline; strengthening the state's role in the system of financial control.