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IMPLEMENTATION OF CONTROL FUNCTIONS OF THE AUTHORITIES OF THE STATE AUDIT OFFICE OF UKRAINE FOR PROVISION OF FINANCIAL-BUDGET DISCIPLINE

Continuous control over the spending of budget funds at different levels and the preservation of commodity stocks and supplies, the correctness of reflecting transactions in accounting and reporting by spending units, providing recommendations for the elimination of identified shortcomings and violations, and preventing them in the future, are provided by the bodies of the State Audit Office of Ukraine.

The control over the legality and efficiency of the use of budget funds by these bodies is carried out during revisions and state financial audits. As a result, a number of shortcomings and violations have been identified. They have negative influence on the completeness of budgeting and do not ensure the proper spending of budgetary resources.

In particular, the bodies of the State Audit Office of Ukraine, through conducting revisions of financial and economic activity during 2014-2016, found violations for the total amount of UAH 13,992.8 billion. The largest volumes of violations that led to financial and material losses of budgetary resources are illegal expenses and lack of financial resources (Table 1).

Table 1

**Information about detected financial violations by the State Audit Office of
Ukraine for 2014-2016***

billions of hryvnias

№ з/п	Indexes	Years		
		2014	2015	2016
	Financial violations that led to losses of financial and material resources Total	7509,6	3870,6	2612,6
	Among them:			
1.	Receive less financial resources	3159,4	790,5	1298,1
2.	Carrying out expenses in violation of the legislation, including:	4350,2	3080,1	1314,5
2.1	illegal expenses	3888,1	2737,2	1071,0
2.2	non-targeted expenditures of state resources	160,5	82,2	163,4
2.3	Deficiencies	301,6	260,7	80,1

** Prepared by the author based on the source [1].*

The State Audit Office of Ukraine pays considerable attention not only to revealing financial and budget violations, but also to providing objective, unbiased and well-founded assessment and recommendations for improving the efficiency, effectiveness and economy of spending budget funds and preventing the commitment of various types of violations in the future. This is evidenced by conducting audits aimed at identifying the reasons for non-fulfillment of planned indicators and finding additional reserves and alternative sources of financing of planned activities.

When analyzing the control activities of the bodies of the State Audit Office of Ukraine regarding the provision of financial and budgetary discipline of controlled objects, it should be noted that the purpose of the revision is to identify the existing facts of violation of the law and detection of the guilty officials and financially responsible people [2], and the purpose of the state audit is to estimate the level of economy, efficiency and effectiveness of state measures, programs and activities of the structures that are subject to control. Thus, public audit and revision, despite some similarities and differences, can not replace or exclude each other.

Taking into account the results of the inspections of the controlling bodies and the economic situation in the country in order to strengthen the fiscal discipline, targeted, efficient spending of budget funds and optimization of budget expenditures, it is necessary – to increase responsibility for budget expenditures, budget and state target programs, which will contribute to the sustainable development of a market economy and will lead to the growth of a strong, healthy and enlightened nation.

References

1. Reports of the State Audit Office of Ukraine for 2014-2016. URL: <http://www.dkrs.gov.ua/kru/uk/index>.
2. About the basic principles of the implementation of the state financial control in Ukraine: Law of Ukraine dated January 26, 1993, № 2939-XII. URL: <http://zakon2.rada.gov.ua/laws/show/2939-12>.

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ДЕРЖАВНЕ ФІНАНСОВЕ СТИМУЛЮВАННЯ РОЗВИТКУ ГАЛУЗІ РОСЛИННИЦТВА

Підтримка рослинництва відбувається за двома напрямками, якими є часткова компенсація селекції і часткове відшкодування вартості електроенергії, що використана для поливу на зрошуваних землях. Часткове відшкодування селекції в рослинництві може надаватися сільськогосподарським виробникам, які мають право на виготовлення і продаж садивного матеріалу та насіння і котрі купують для подальшого виробництва в поточному році у інших суб'єктів насінництва та розсадництва; дослідним станціям і дослідним господарствам Української академії аграрних наук і Національної академії наук; дослідним і навчально-дослідним господарствам навчальних закладів аграрної освіти і науки Міністерства аграрної політики та продовольства; суб'єктам насінництва і