

REVISITING COOPERATION OF BODIES OF FINANCIAL CONTROL IN UKRAINE

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In the article the questions of cooperation of bodies of financial control are considered. The estimation of normative legal regulation activity was given. The conclusion was made about the important role of cooperation of bodies of the financial control and the suggestions for its improvement were made.

Bodies of financial control, cooperation, financial control, normative legal regulation.

Financial control is an important function of the state, ensures the normal functioning of the financial system. Market conditions do not eliminate the need for systematic control of financial and economic activity of enterprises, organizations and institutions of all forms of ownership, acceptance of measures on prevention and elimination of deficiencies. Financial control inherent in a market economy, it is used by all developed countries in the extent to which dictated economic and political problems.

The existence of financial control due to objective character of Finance.

Modern efficiency of legal regulation of certain social processes requires a clear definition of the legal entity object of this regulation. Organization of control requires a clear definition of the subject of control. Subjects of financial supervision act by public authorities, depending on the

level of initiation, as well as the institutions of an independent financial control. Financial control in Ukraine is carried out by bodies of legislative and Executive authorities, special bodies of the state financial control and non-governmental specialized organizations. A special role in the implementation of the state financial control belongs to the specialized bodies of the Executive power for Finance, for which the financial activity.

The aim of this article is to try to characterize modern system of financial control with the purpose of increase of efficiency of interaction of public authorities authorized by the state to exercise financial control. Modern condition of increase of efficiency of use of public finances is crucial for the economic development of Ukraine and public welfare, it is possible to achieve, in particular, through a system of improvement of activity of bodies of public control, improve its management. In the system of public financial control, an important role is played by the accounting chamber of Ukraine, Ministry of Finance of Ukraine, the Ministry of taxes of Ukraine, the national Bank of Ukraine, State financial inspection of Ukraine, State Treasury of Ukraine, State Commission for securities and stock market, National Agency for the management of state corporate rights, the Committee for supervision of insurance activities, other Central and local bodies of Executive power and bodies of local self-government.

An important element in the implementation of public control is interaction between the public authorities authorized by the state to implement public control in the sphere of Finance.

Given the significant number of public financial control, in the framework of this article we will consider the activities of the Ministry of Finance of Ukraine and the Ministry of taxes and fees of Ukraine in this sphere of public relations.

The need for cooperation between the Ministry of Finance of Ukraine and the Ministry of taxes and fees of Ukraine and other authorized bodies of financial control today, due to the very low level of financial discipline in

the public sector and private, with no systematic control. However, the implementation of financial control without proper interaction, making ambiguous management decisions, in many cases makes it impossible for the removal of financial violations and their consequences.

With the purpose of perfection of interaction of bodies of financial control, we consider it expedient to amend the current Law of Ukraine «On basic principles of state financial control in Ukraine», which establish the legal norm according to which, one of the main tasks of the organs control is their interaction, which should be done by improving the system of financial management and control.