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**ПРАВОВІ ЗАСАДИ ФУНКЦІОНУВАННЯ ПУБЛІЧНОЇ ВЛАДИ
ЩОДО ЗАБЕЗПЕЧЕННЯ
ІНТЕЛЕКТУАЛЬНОГО РОЗВИТКУ ТА БЕЗПЕКИ СУСПІЛЬСТВА**

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АДМІНІСТРАТИВНЕ ПРАВО ТА ПРОЦЕС, ФІНАНСОВЕ, ІНФОРМАЦІЙНЕ ПРАВО

REFORMING BACKGROUNDS OF THE STATE FINANCIAL INSPECTION

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Relevance of the topic. Financial and economy security of Ukraine is one of the most important elements of the national security of the State. The high level of financial and economy security allow to assist (promote) the stable functioning of the economy, ensuring favorable financial conditions for the activity subject's economy managements and creating positive financial climate in general. To ensure that directed activity of several government agencies. For today lots of these agencies are reformed. State Financial Inspection ,and from October 2015 State Audit Office is one of such agencies, whose activities assigned to ensuring financial and economic security of the State and realize the financial control of the financial assets of State and activity of disponents of budget funds. Consider to the importance of the dimension conduct of the powers of the State Audit Office, the questions of the effective reorganization of this agency is relevant, because it will assist to ensuring financial and economy security of the State.

Goal. The main goal of this work is the researches of the backgrounds of reorganization State Financial Inspection.

Separating financial control as an important part of public administration legislator, was determined its specific subject. Thus, since 2000 this activity was carried out by Control - Revision Department, which consisted of the main Control - Revision Office and local departments. According to the current before regulation about main Revision Office, the Main Control and Revision Office of Ukraine (Ukrainian main KRU) is the central executive authority, whose activities are directed and coordinated by the Cabinet of Ministers through the Minister of Finance [1]. The main mission of the Main Control and Revision Office was to prepare proposals on state policy in the sphere of public financial control and provide, in the prescribed manner, realization of the state policy in this area on the use of budgetary funds by all controlled entities, and also to develop proposals to eliminate and prevent violations of the law. For the local authorities of audit departments that were created in the regions, the Crimea and in the cities of Kyiv and Sevastopol and had some kind of control and audit units (departments or groups) in districts, cities and inter-regional divisions, that were created within the specified administrative - territorial units. Which, according to the Regulations on the Main Control and Revision Office in the Autonomous Republic of Crimea, Kyiv and Sevastopol was assigned the task of the state financial control over the use and preservation of state financial resources, fixed and other assets, accuracy of determining the need for budget funds and taking liabilities, efficient use of funds and property, state and authenticity of accounting and financial reporting in the local executive authorities, local government, state funds, in budgetary institutions and entities in the public sector, in enterprises and organizations that receive (received in the

period, which is checked) funds from the budgets of all levels and state funds or use (used in the period, which is checked) state or municipal property (hereinafter - controlled institutions), execution of local budgets, proposals development to eliminate shortcomings and violations and prevent them in the future [2]. Thus, Control-Revision Office existed as a subject of state financial control, which had a number of responsibilities to carry out state financial audit and inspections of public procurement. According to legislative changes in 2011, the system of Control and Revision Department was eliminated, while these functions entrusted to the State Financial Inspection. At the same time, the text of the Law "About State Revision Administration" has not been changed substantially and in the text of the Law, the words "State Audit Service" and "organ of state control and revision service" in most cases were changed into the words "state financial control authority" according to the Law № 5463-VI from 16.10.2012 [3]. So, on the basis of previously mentioned legislation was established State Financial Inspection and its territorial departments. At the same time the State Financial Inspection was defined as the central executive organ, similar to the Control - Revision Department, but at the same time, this organization became the legal successor of the Control - Revision Department, whose main purpose was to realize state policy in the sphere of financial control and implement measures for the introduction and consideration of proposals to ensure the formation of policies in the field of financial control.

Thus, according to the paragraph 4 of the Regulations on the State Financial Supervision Authority for the purpose of tasks implementation, this organization has the right to generalize the practice in this area, the implementation of state control over the use and preservation of state financial resources, law compliance on public procurement and the activities of economic entities, regardless of ownership form by a court decision; ensure the participation of the State Financial Inspection representatives in audit committees of the economic organizations, in which the state corporate rights exceed 50 percent of the authorized capital; take in accordance with established procedure measures in order to eliminate revealed during the state control violations of the law and prosecution; identified the implementation of state control violations of the law and perpetrators' prosecution; reviews the letters, applications and complaints about violations of the legislation on financial matters, in accordance with the legislation takes appropriate measures to eliminate them [4].

In general, these authority matched with the previous organization, which carried out state financial control. But in the same time, the existence separate subparagraph in p. 4 of the State Financial Inspection regarding the right to take control over: the functions of managing a state property; targeted use of state and local budgets; use and repayment of credits (loans), drafting the budget reports, as internal control and internal audit; eliminate shortcomings and violations [4], became absolutely new, and in the same time expanded the authority of this organization. So now, except financial control this special organ (according to p. 1 of this Act) was assigned overall control in the sphere of public finances.

The territorial organization of the State Financial Inspection were built similarly to the previous one, and in accordance with the Regulations of the territorial departments of the State Financial Inspection of Ukraine and their subdivisions of the State Financial Inspection of the Autonomous Republic of Crimea, Kyiv and Sevastopol are subordinated to the State Financial Inspection of Ukraine.

As a part of Inspection, also were created others numerous divisions in districts, cities and inter-joined districts and cities state financial inspections, and also It can be administered to the position of chief financial inspectors in regions and cities [5]. Thus,

instead of State Control and Revision Office there is a State Financial Inspection of Ukraine that in addition to authority in sphere of state financial control, also has authority to control financial system and state financial assets.

The main forms of the State Financial Inspection are : state financial audit (review and analysis of the controlled entity on the use of state assets), public procurement checking (verification of compliance with legislation in public procurement sphere) and inspection (checking the under controlled institution on the existence of law violations their termination and installation perpetrators). Procedure for public financial control of the state financial audit, inspection and audits government procurement established by the Cabinet of Ministers of Ukraine.

On this occasion I. Bohdanyuk notes, that control as a basic function of the State Financial Inspection of Ukraine covers state-government relations in some forms and methods of the subject and under controlled object and behavior of the latter, compared to the pre-established parameters of development, chosen for monitoring at planning control measures in order to correct.

Thus, deviations reveal in the object from predefined parameters, and they can be in the form of the offense, so it draws not only correcting the actions of the subject, but also the implementation of punitive control functions, covering the prosecution of those responsibilities [6, p. 39]. So, the control function of the State Fiscal Service covers both monitoring state financial assets (that innovation in relation to the Control- Revision Office) and proper financial control (as a specialized subject), which allows to consider State Financial Inspection as a state control department, which also has its own specialization.

At the same time, the Cabinet of Ministers of Ukraine “About establishment of State Audit Service of Ukraine” provides the establishment of State Audit Service of Ukraine as a central organ, whose main activity is directed and coordinated by Cabinet of Ministers of Ukraine through the Minister of Finance [7].

In the same decree provided for the replacement of the points about the State financial inspection, on the State Audit Office in normative acts, which fix the structure of the central executive authorities. So, another authority reorganization, which conduct the state financial control, has already started.

Since 2000 in Ukraine was a specialized agency of financial authorities, which performed the function of financial control. Firstly, it was a Control – Revision Office. After the reform in 2011, was established the State Financial Inspection, which besides financial control functions, had more extensive authority to control state financial assets. In both cases there is a central executive department - Main Control and Revision Office and the State Financial Inspection respectively and their regional offices. In connection with the reforms in 2015, it was decided to reorganize State Financial Inspection into State Audit Service.

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В Україні податком вирішили обкладати не багатіїв, а предмети розкоші [1]. Наразі в Україні є важливим збирання податку на предмети розкоші, що у підсумку дозволить підвищити вклад заможних громадян у наповнення бюджету, акумулювати додаткові кошти у бюджеті з метою їх подальшого використання для здійснення соціальних виплат та надання соціальної допомоги громадянам України, а також надання фінансової підтримки Пенсійному фонду України.

У зв'язку з цим і було розроблено законопроект, яким запроваджується податок на майно, відмінне від земельної ділянки (податок на розкіш) замість податку на нерухоме майно, відмінне від земельної ділянки, як це передбачено чинними положеннями Податкового кодексу України.

Податок на багатство – актуальна тема сучасних податкових реформ. Питання, стосовно введення додаткового податку на розкіш, є доцільним. Проте це питання є недостатньо досконало розробленим та вивченим на сьогодні та потребує удосконалення.

Питання про податок на багатство (або як його ще називають – податок на розкіш) влада обговорює вже тривалий час. Ініціатором введення такого податку є Сергій Тігіпко. За його переконаннями – у разі введення такого податку, надходження в Державний бюджет України очікується на рівні близько 3 мільярдів гривень щорічно. Ці кошти будуть направлені на виплату пенсій. Він також звернув увагу на те, що закон, якщо буде прийнятий, діятиме лише на час скрути. У даному випадку - з 2012 року до 2017 року.

Проект Закону України «Про внесення змін до Податкового кодексу України щодо запровадження податку на багатство» визначає платників податку на багатство: 1) фізичні особи, в тому числі нерезиденти, які є власниками майна; 2)