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EXPERIENCE OF WORLD COUNTRIES ON THE ACTIVITIES OF PUBLIC FINANCIAL CONTROL BODIES, INCLUDING REVIEW OF ADMINISTRATIVE PROSPECTS

The foreign experience of the bodies of state financial control, in particular in the consideration of administrative misdemeanors in the field of financial offenses, has been researched. We see that in all countries with established democratic forms of governance and with a developed market economy, an effective system of state control and audit bodies functions. The organization of control is viewed not as an end in itself but as an integral part of the management of public finances and material resources, one of the means of realizing the right of citizens to receive reliable information on the use of public funds.

It is clarified that in most countries, the system of state control is made up of parliamentary and government bodies, which function in parallel and interact closely with each other. At the same time, the bodies of parliamentary control carry out external control, and the bodies of government control – internal control. The absolute rule is the supremacy of the parliamentary control and audit body. The given effective state financial control system, which has developed in a particular country, has its own peculiarities and is an integral part of a democratic society and an obligatory element of management of public financial means.

Such institutions of parliamentary control, which monitor the lawfulness, correctness and efficiency of the use of funds from the state budget, are also positive for our state.

Keywords: foreign experience, financial control, bodies of state financial control, administrative misdemeanors, financial violations.

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