

342.951:351.72(477)

• • ,

,

,

( ; ) , ;

:

,

,

• • ,

,

,

;

( ) ,

;

:

,

,

,

**L.M. Popova,**  
*Candidate of Economic  
Sciences,  
Kharkiv National University of  
Construction and Architecture*

**PARTICULAR QUALITIES OF IMPLEMENTATION OF FINANCIAL  
CONTROL BY CENTRAL AUTHORITIES OF THE EXECUTIVE  
AUTHORITY ACTIVITY OF WHICH IS DIRECTED AND  
COORDINATED BY THE MINISTRY OF FINANCE OF UKRAINE**

*The article deals with the role of the Ukrainian Ministry of Finance in ensuring and adhering to the policy of financial control. The author investigates the functions of the State Treasury Service in the implementation of settlement and cash servicing of budget funds managers; reveals the role of the State Service of Financial Monitoring in countering the legalization (laundering) of proceeds from crime; analyzes the tasks of the State Audit Office in reforming the system of state financial control in accordance with European standards.*

**Key words:** *State financial policy, Ukrainian Ministry of Finance, State Treasury Service, State Service of Financial Monitoring, State Audit Office, rights and functions.*

1) ;2) [2].  
;3) ( ) ,  
- ,  
[3]. , - ,  
,  
( ) ,  
[4]. :  
1) , : -  
, ;  
; , ;  
2) ;  
3) ,  
4) ;  
5) [5];  
6) , ,  
, ;  
; ;  
, ;  
; ;  
[5].  
1) :  
2) ;  
,  
,

---

3) [5].

,

( ) « » [6]

2 5

[7]. ( )

[8],

( :1) ,

;2) ( )

[9]. ( )

1) ( ;

2) ( ) ;

3) ( )

4) ;  
 ( ) , , (FATF)  
 ; ( ) ,  
 5) ( ) ,  
 ;  
 6) ;  
 7) ( ) , ;  
 , ( ,  
 ; ; , ; , , ) ,  
 , , ,  
 , ( , ) , ,  
 , ,  
 , ( ) ,  
 , 2020 [10].  
 , -  
 , ; ,  
 (FATF), (MONEYVAL),  
 , [11]  
 IV 2018  
 ( ) , ,  
 - ( 2010  
 ( ) , 2015 -  
 ( ) , ) ,

---

· · ,  
 ,



—

3)

4)

1. 20.08.2014 375 [ ]. — : <http://zakon3.rada.gov.ua/laws/show/375-2014-%D0%BF>

2. : 10 2014 . 442 [ ]. – : <http://zakon3.rada.gov.ua/laws/show/442-2014-%D0%BF>
3. : . . . / . . . , . . . , . . . . – . : , 2011. – 164 .
4. . . . [ ] / . . . . – : <http://www.nbuv.gov.ua/e-journals/FP/2011-1/11tccbvu.pdf>
5. : 15.04.2015 215 [ ]. – : <http://zakon5.rada.gov.ua/laws/show/215-2015-%D0%BF>
6. ( ) , , : : 14.10.2014 1702-VII [ ]. – : <http://zakon5.rada.gov.ua/laws/show/ru/1702-18>
7. – / [ ]. – : <https://tsn.ua/groshi/svitova-ekonomika-cherez-korupciyu-vtrachaye-trilyoni-dolariv-mvf-993452.html>
8. : 29.07.2015 537 [ ]. – : <http://zakon5.rada.gov.ua/laws/show/537-2015-%D0%BF/paran2#n2>
9. . . . // : . – : , 2017. – 4. – . 22–28.
10. ( ) , , 2020 : : 30 2017 . 601- [ ]. – : <http://zakon2.rada.gov.ua/laws/show/601-2017->
11. 2017–2019 ( ) , , 2020 : : 30 2017 . 601- [ ]. – : <http://zakon2.rada.gov.ua/laws/show/601-2017->
12. : 03.02.2016 43 [ ]. – : <http://zakon3.rada.gov.ua/laws/show/43-2016-%D0%BF>