

ORGANIZATION OF INTERNAL CONTROL IN THE BUDGET INSTITUTION: SCIENTIFIC AND METHODOLOGICAL ASPECTS

Sinjugina N.V., Deyneko E.V.

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Introduction. Current economic conditions and features inherent the general construction of public finances in Ukraine and supersedes the general paradigm of public finance. The system of public financial control in recent years has radically reformed.

This reforms is primarily concerned with the introduction of a common system of public financial control - public internal financial control. The process of this reformation is accompanied by various transformations, which are fixed by the main current legislation - the Concept of public internal financial control in Ukraine [7].

Nevertheless, there are a lot of specific proposals for the organization of internal control in budget institutions, it should be mentioned the fact that there is no defined concept of it .

This fact determines the relevance and the actuality of this research, the results of which are reflected in the proposed article.

Problems of research. At present the problem of the organization of internal control in budget institutions engaged in a large number of scientists, including: Buhaenko V. [1], Butynets' T. [2], Vyhovs'ka N. [3], Vynnychenko N. [4], Vuysiv M. [5], Hul'ko V. [6], Dovbnya V. [7], Ivanova I. [8], Koval'chuk S. [9], Kulakovs'ka L. [11], Marchenko D. [12], Nyeskorodyev Y. [13], Pozhar T. [14], Sirotkin A. [15], Slobodyanyk J. [16], Futorans'ka Y. [17], Chuhunov I.

[18], Chumakov I. [19], Shevchenko N. [20], Shevchuk O. [21] and many others.

But the data found in these results of researches should be estimated as mostly theoretical ones. At the same time, the need of development of guidance of application of internal control in the public sector of economy necessitate the development and justification of scientific and methodological aspects of the organization of internal control.

So the purpose of this article is to develop and support scientific and methodical approach of the organization of internal control in budget institutions.

To achieve this goal it is necessary to perform the following tasks:

to justify the nature of the organization of internal control and provide a graphic representation of the overall building;

to develop a model of the organization of internal control in budget institutions;

generalize and justify the scientific and methodical approach to the organization of internal control in budget institutions.

First of all, it should be noted that, according to the authors, the organization of internal control is a set of activities performed by an authorized entity's internal control personnel in order to carry out its mission and achieve their leadership goals. With this definition of the organization of internal control we can see that under the organizational principles in this sense it should be understood as the basis (set of measures) which has the aim to combine the proper functioning of the internal control elements, so that the system gets generally desirable characteristics.

Thus, the basis of the organization of internal control contains subjects, objects, types, forms, methods, principles, technology, technology of internal control and so on.

Graphic representation of the general construction of the organization of internal control system is shown in Figure 1.

Figure 1. General construction of the organization of internal control

Thus, the organization of internal control is a set of elements, interconnected and interdependent, which work are focused on the overall objective of internal control.

This arrangement has a number of stages:

1. Development of the organization of internal control model for individual departments in the management structure, institution or organization (hereinafter - the object of control). This provision reflects the hierarchical structure of the object of control.

2. Development of organizational chart of internal control, which should include the implementation of control functions at all levels - from administration to individual employees. Each higher level of control system has new features not found in any of its components.

3. Development of specific forms of the organization of internal control, taking into account the particular structure of the object and control its activities. As forms of organization, it should be distinguished the centralized and decentralized form of internal control. In the centralized form of internal control internal controllers are in the state of accounting and are the subject to the chief accountant of the administrative and methodological terms. The best form of the organization of internal control is decentralized form. When the head of internal control department is administratively subordinated directly to the management of the enterprise it is necessary to develop the direct control procedures aimed at specific tasks faced by the internal control and to develop and support the specific stages of the implementation of internal control in budget institutions.

But before we propose a model of the organization of internal control in the budget institutions should consider the main components of this model and its content, then it is expedient to provide a graphic representation of the model.

In turn, the model of the organization of internal control in the budget institutions is universal because the activities of any and all budget institutions is typical and slightly different from one another, and therefore the proposed model can be easily adapted to any budget institution.

The model of the organization of internal control in the budget institutions are the stages of organizations, subjects, members of internal control principles of organization, organizational support, which in turn is divided into regulatory, methodological, staffing, technical, informational, material. Moreover, according to the authors, a model of internal control in the budget institution should be divided into three blocks (Figure 2).

Figure 2. **Block model of internal control in the budget institution**

For the first block, it should be noted that support for the process of the organization of internal control (promotion) is divided into regulatory, methodological, staffing, technical, informational, material.

Each of these components must contain the required list of required software.

With this in Figure 3 it is shown the structure of the preparatory block model of the organization of internal control in the budget institution.

Therefore, adequate organizational support and the result of the preparatory block model of the organization of internal control in the budget institution is the main in this model, because it depends on proper preparation result of the entire model.

For the second block of the model - the organization directly, you must clearly understand the substance of this unit and emphasize that this unit requires consistent implementation developed organizational support.

The contents of this block is shown in Figure 4.

Figure 3. Structure of preparatory unit of internal control department model in the budget institution

Figure 4. Organizational unit of structural model of the organization of internal control in budget institutions

Finally, after implementation of all envisaged arrangements necessary to ensure the diagnosis of organized internal control to check the operation of all its parts and efficiency of the whole. For this purpose it is necessary to check the following two basic principles, namely, the organization of internal control in the budget institution: the principle of effectiveness and the principle

of economy. Structure of the diagnostic block of internal control in the budget institution is shown in Figure 5.

Figure 5. Structure of the diagnostic block model of the organization of internal control in the budget institution

According to these issues it should be provided a graphic model of internal control in the budget institution (Figure 6).

Рис.6. Модель організації внутрішнього контролю в бюджетній

Figure 6. Model of the organization of internal control in the budget institution (proposed by the authors)

Based on the proposed model it can be provided a generalized scientific and methodical approach of the organization of internal control in the budget institution (Figure 7).

Figure 7. **Synthesis of scientific and methodical approach to the organization of internal control in the budget institution (proposed by the authors)**

Conclusions. Thus, this scientific-methodological approach is versatile and can be used for the organization of internal control in the budget institution within the Concept of Development of Public Internal Financial Control to enhance legitimacy and effectiveness of the budget institution. Scientific novelty of the results of this research is to design and rationalize the

scientific and methodological approach of internal control in budget institutions by developing a model of such an organization. However, as the direction of future research should indicate the need to develop a model taking into account the human factor in the formation of internal control in budget institutions.

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