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Improvement of Operational and Investigative Prevention of Misuse of Budget Funds

In this article the author recovers the activity of National Economic protection units of National Police of Ukraine in improvement of operational and investigative prevention of misuse of budget funds.

The author defined ways to improve the general and individual measures operational and investigative prevention of misuse of budget funds. To the most effective preventive measures belongs: publication in the media most resonant cases of violations of budget legislation; strengthening of control on the part of financial control over the proper use of budget funds. The proposed algorithm of interaction between operational units and bodies of financial control that includes: organizational and practical measures; monitoring of budget expenditures using passports operational support targeted use of budgetary funds; implementation of detailed tracking uses of appropriations spending units and their users; proper planning of working financial and economic state budget friendly involving other actors countering misuse of budget funds used; introduction of polygraph annual survey for people who make decisions about using of public funds. Individual measures operational and investigative prevention involves providing «presence effect» of the operational units based on the principle that the appearance operative worker «at the right time in the right place».

Keywords: operational and investigative prevention, misuse of budget funds, operational units, audit Institutions.