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### **The Concept of Subjects of Financial Control, Their Tasks and Responsibilities in Combating Crime in the Public Sector**

In this article the authors reveal the concept of subjects of financial control, their tasks and responsibilities in combating crime in the public sector.

It is indicated that financial control is regulated by the law activities of public authorities, local governments and other entities controlling financial relations to promote rule of law, fiscal discipline, rationality in making, distributing and using funds.

Financial control is a combination of types, forms and methods of checking the legality and appropriateness of financial operations and realization on that basis financial policy objectives. Consequently, financial control is associated with the implementation of financial policies both directly and through control of the financial activities of individual subjects.

The main agencies which carry out the state financial control in Ukraine are: the Accounting Chamber, Ministry of Finance, State Financial Inspection, the State Fiscal Service, the State Treasury Service of the State Service for Financial Monitoring.

The main instruments of financial control are concentrated in the Cabinet. The main agency of the central system executive authority on financial matters is the Ministry of Finance. The Cabinet with the Ministry of Finance directs and coordinates the activities of the State Financial Inspection, the State Fiscal Service, the State Service for Financial Monitoring and the State Treasury Service.

The subjects of this financial control state agencies, institutions and organizations, their structural subdivisions, local governments as well as individuals, who according to modern law are endowed with control functions.

It is indicated that to address abuses in the public sector it is necessary to unite efforts of government auditors, commercial audit companies, civil society activists, journalists and law enforcement.

It is important to develop effective internal control mechanisms when conflicts of interest will be decided on the early stages, and the daily work of departmental controllers will not allow corruption to flourish in this institution and turn on the system. This requires that the agencies of internal control have functional freedom of action within their organizations and coordinate their activities with the national agencies of external control. It is equally important to clear responsibility of each picture control authorities that there is no duplication of functions, and human and financial resources are used effectively.

**Keywords:** subject of the financial control; budget; task; authority.