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PECULIARITIES OF FINANCIAL CONTROL IN WARTIME

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The development of Ukraine and the protection of its national interests largely depend on ensuring the national security of the state. Particular importance in this process is given to financial control, which plays an important role in ensuring the financial security of both the state and the business entities themselves, because it helps to detect offenses in the field of business activity. The principles of national security in our country are determined by the Law of Ukraine «On National Security of Ukraine» [1]. Ukraine's national security is achieved by conducting a balanced state policy in such areas as political, military, economic, social, scientific and technical, informational.

Currently, Ukraine is in a difficult military-political and socio-economic situation, which restrains the development of the state in all spheres of its functioning, including entrepreneurship [2].

State financial control – a set of purposeful measures of bodies, their subdivisions or officials, which carry out state financial control within the limits of the powers established by the legislation of Ukraine, with the aim of preventing, detecting and stopping financial offenses at the controlled object in relation to its financial and economic activity, as well as ensuring the legality, financial discipline and efficiency of the formation and spending of funds, including budgetary, and other assets in the process of ownership, disposition, use and alienation of state property, compensation for damages and establishing the degree of responsibility in case of violation of financial, including budgetary, legislation;

Financial control in Ukraine is carried out by the State Audit Service of Ukraine – a central body of executive power in the form of an inspection, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance of Ukraine and which implements state policy in the field of state financial control.

The main tasks of the state financial control body are: the implementation of state financial control over the use and preservation of state financial resources, non-current and other assets, the correctness of determining the need for budget funds and making commitments, the effective use of funds and property, the state and reliability of accounting and financial reporting in ministries and other

executive bodies, state funds, mandatory state social insurance funds, budgetary institutions and business entities of the state sector of the economy, including business entities, of the authorized capital of which 50 percent or more of the shares (parts) belong to economic entities of the state sector of the economy, as well as to enterprises, institutions and organizations that receive (received during the audited period) funds from budgets of all levels, state funds and funds of mandatory state social insurance or use (used during the audited period) state or communal property (hereinafter referred to as controlled institutions) , on compliance with budget legislation, compliance with procurement legislation, activities of economic entities regardless of the form of ownership, which are not classified by legislation as controlled institutions, according to a court decision adopted in criminal proceedings [3].

In connection with the military aggression of the Russian Federation against Ukraine, martial law was introduced in Ukraine from February 24, 2022 (Presidential Decree No. 64/2022 of February 24, 2022) [4]. During martial law, many laws and by-laws were changed. There have also been changes in laws and by-laws on financial control.

Temporarily, for the period of the legal regime of martial law, state of emergency and within three months after the termination or cancellation of the state of martial law, penalty is not charged to the payers of the single contribution. A moratorium has been established on conducting documentary checks of the correctness of accrual, calculation and payment of the single contribution for the period of validity the legal regime of martial law, state of emergency and within three months after termination or cancellation of martial law, state of emergency.

Documentary checks on the correctness of accrual, calculation and payment of the single contribution, which were started before February 24, 2022 and are not completed, are stopped until the last calendar day of the third month from the day of termination (cancellation) of the martial law, state of emergency [5].

Now the state is doing everything to support the economy and business in Ukraine, the adopted laws are primarily to ensure the stable operation of enterprises in wartime conditions.

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