

Gorda Olga Sergeevna,
Ph.D. in Economics, Associate Professor,
Associate Professor of the Department of World Economy,
V.I. Vernadsky Crimean Federal University,
Simferopol.

REGIONAL FEATURES OF INSTITUTIONALIZATION STATE FINANCIAL CONTROL IN THE WORLD

The purpose of the article is to identify regional peculiarities of institutionalization of state financial control and search for the most effective model.

Information base of the research was the scientific works of scientists and practitioners, published in Russia and abroad. The article used statistical data of international organizations. Methods of qualitative and quantitative analysis, the unity of historical and logical, comparison and generalization were applied.

The regional peculiarities of the institutionalization of state financial control in the world are analyzed. Areas in which the supreme body of state financial control over the preventive type prevail, as well as regions with a controlling body of punitive type, are determined. It is established that the model of state financial control, which is endowed with judicial functions, is characterized by a lower level of legislative regulation, much lower indicators of financial audit, efficiency and effectiveness audit and other control measures. While in countries where the parliamentary model of state financial control is dominant, without judicial functions, the level of openness and transparency of the control process is much higher.

The independent administration of the parliament without judicial functions is by far the most optimal and effective system of institutionalization of the supreme body of state financial control in the world.

Keywords: state financial control, regional characteristics, world experience, institutionalization.

INTOSAI

1953 . . . [4], . . . [5], . . . [6], . . . [7].

[1], [2], [3]

(/INTOSAI), 1953 . . . 34-

65 INTOSAI [8]. INTOSAI

INTOSAI 194 (. . 1).

(), INTOSAI — : «Experientia mutua omnibus prodest» [8],

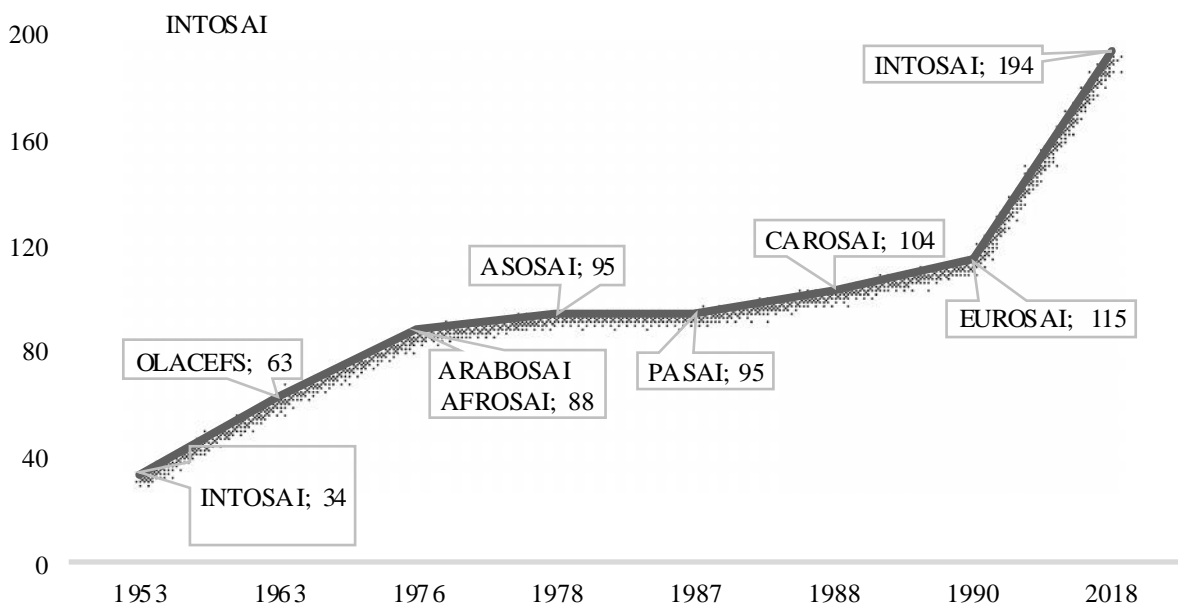
1960- «

INTOSAI

1963 . INTOSAI OLACEFS, ()

47

- 2018- 4



. 1.

INTOSAI

()

1965 .

()
Fiscalizadoras, ILACIF).

(Institute Latinoamericano de Ciencias

13

OLACEFS (La Organizaci n

8 [9]. 1990 . ILACIF
Latinoamericana y del Caribe de Entidades Fiscalizadoras Superiores),

ARABOSAI , 1976 . (The Arab Organization of Supreme Audit Institutions,
(The African Organization of Supreme Audit Institutions, AFROSAI)

AFROSAI

CREFIAF,

OLACEFS.

23

OLACEFS, AFROSAI

ARABOSAI.

; ; . [10].

ASOSAI 1978 .

2015 . ASOSAI 46

[11].

1973 .,

INTOSAI

1987 .

Association of Supreme Audit Institutions, SPASAI), 2009 . — PASAI.

(The South Pacific

2018 . PASAI

28

[12].

1988 . CAROSAI,

23

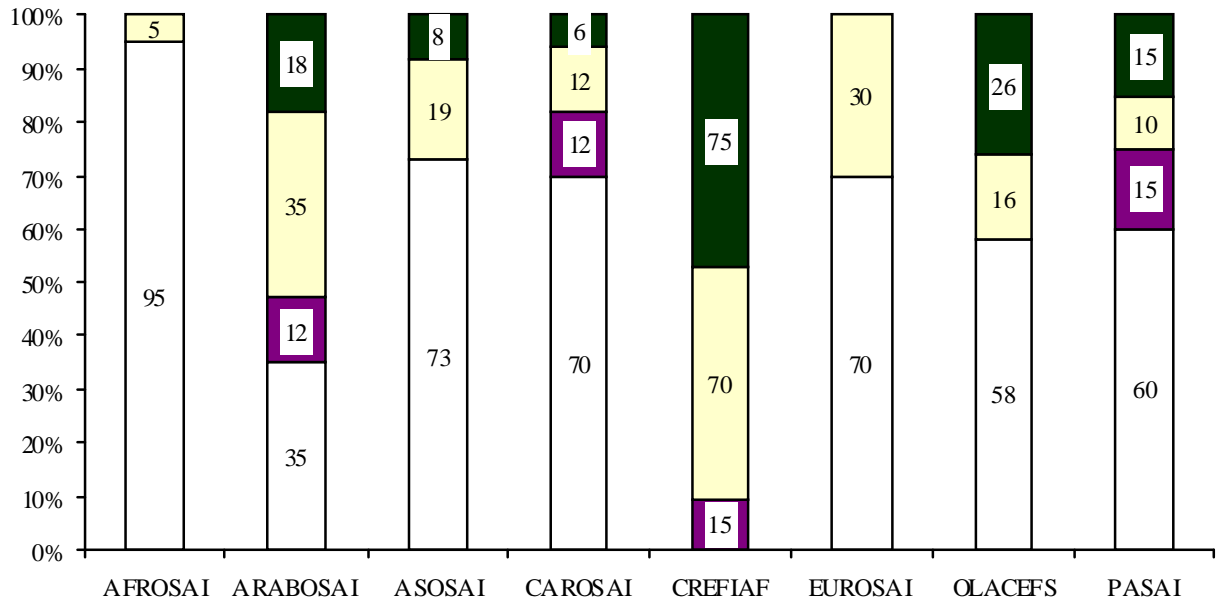
CAROSAI

[13].

48

EUROSAT, INTOSAI [14], INTOSAI [15] 2017 . (. 2).
 INTOSAI 51 %

AFROSAT, ASOSAT, CAROSAT, EUROSAT, OLASEFS PASAT.



.2.

[15]

CAROSAT PASAT.

ARABOSAT, CREFIAF, ARABOSAT CREFIAF

AFROSAT (-)

(OLASEFS, CAROSAT, ASOSAT, PASAT)

1997 .

EUROSAI

, 30 % —

70 %

[14].

EUROSAI ASOSAI

),

(INTOSAI, [16].

INTOSAI, (79 %)

2017 .,

(76 %)

40 %

CAROSAI 60 % — CREFIAF

(.3).

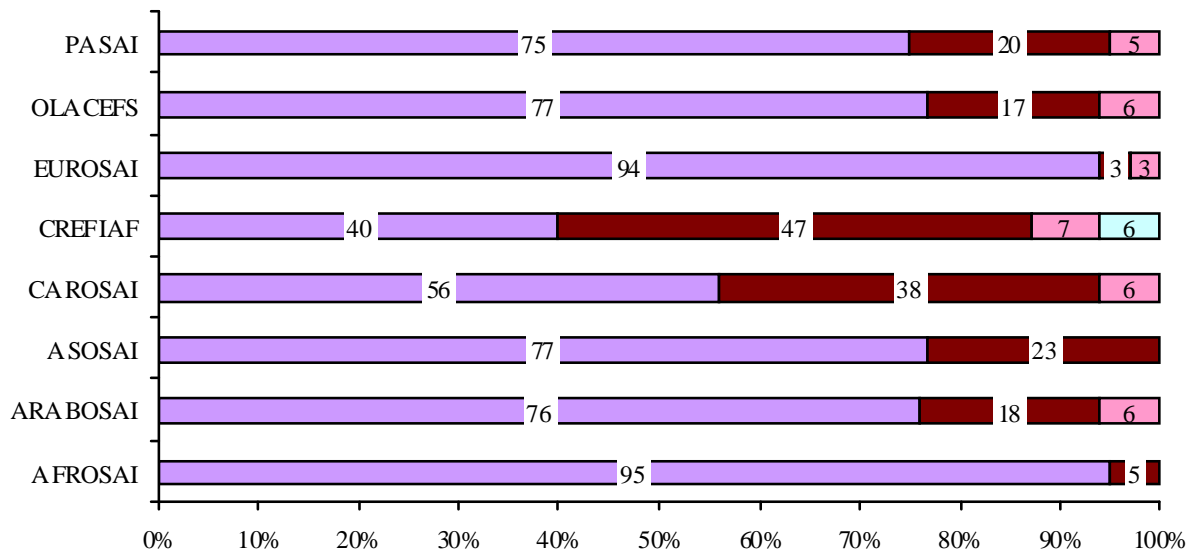
AFROSAI EUROSAI

2009 .,

2008—

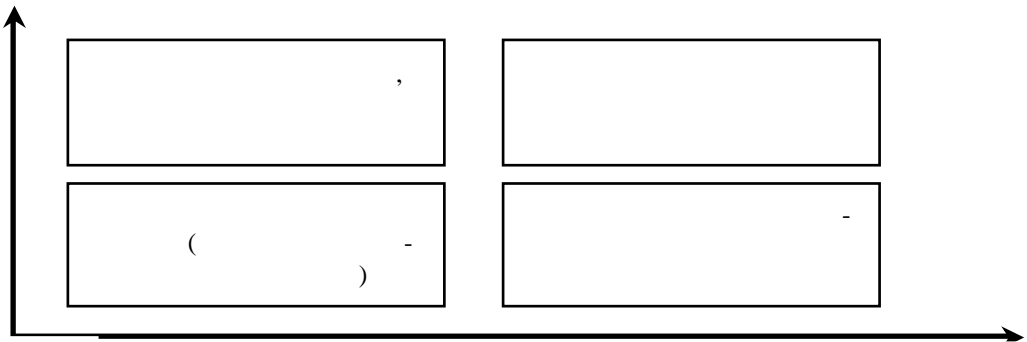
100 %

(.4).



.3.

INTOSAI, % [15]



.4.
INTOSAI ()

EUROSAT, INTOSAI, AFROSAT, ASOSAI

.3.

2017 . , INTOSAI
 (93 %), 150 — (91 %), 143 — : 152 (87 %) 20
 (18 %) [15, . 23].
 CREFIAF

OLACEFS
 2017 . (. 1),
 OLACEFS
 75 %

1. — 2017 INTOSAI, % *

				(PEFA)	
	1	2	3		
AFROSAI	74	79	42	89	95
ARABOSAI	71	76	76	—	77
ASOSAI	80	68	65	99	95
CAROSAI	67	40	20	86	75
CREFIAF	44	18	0	—	38
EUROSAI	65	56	77	79	75
OLACEFS	31	50	56	76	46
PASAI	79	53	47	94	71
(INTOSAI)	66	58	54	81	72
-	153			70	194

* [15]

2017 . , 60 %
 , 42 %
 , AFROSAI 21 %
 , CREFIAF — 82 %.

10
 3 / 20 %
 46
 2017

ARABOSAI EUROSAI
 AFROSAI, CAROSAI
 CREFIAF
 — 58 %, 80 % 100 %

The Public Expenditure and Financial Accountability (PEFA),
 94

31

2017 .

2014–2016 . 171 , 103 — , 86 — , 70

19 % ASOSAI PASAI. INTOSAI

EUROSAI OLACEF. PEFA-26, « » «D»

[15, . 25–27]. 50 %

(PEFA-26), CREFIAF OLACEFS (62 % 54 % AFROSAI ASOSAI — 5 %.

XXII INTOSAI, , 87 %

ARABOSAI OLACEFS, - CREFIAF 40 % (. 2).

2.

INTOSAI, %

AFROSAI	63	16	5	16	67
ARABOSAI	35	35	6	24	100
ASOSAI	77	19	0	4	85
CAROSAI	65	18	12	6	40
CREFIAF	36	21	14	29	78
EUROSAI	97	3	0	0	95
OLACEFS	68	21	0	11	100
PASAI	67	24	0	10	82
(INTOSAI)	68	18	4	10	86
-	168				117

* [15]

ARABOSAI CREFIAF, — - EUROSAI.

EUROSAI , ARABOSAI CREFIAF,
 INTOSAI -
 8. 194, INTOSAI -
 PASAI. AFROSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS
 ARABOSAI CREFIAF. -

, 76 % , 79 % -
 - CAROSAI CREFIAF. -

INTOSAI - CREFIAF OLACEFS,
 (CREFIAF) (ARABOSAI) -

1. []// —2014.— 3.— : cyberleninka.ru/article/n/pravovoe-regulirovanie-finansovogo-kontrolya-v-rossiyskoy-federatsii-na-sovremennom-etape (: 14–17.08.18).
2. / . —2017.— .21. 4.— .160–169. // :
3. []// : —2013.— 4.— : cyberleninka.ru/article/n/vnutrenniy-finansovyy-kontrol-v-usloviyah-novogo-zakonodatelstva (: 14–17.08.18).
4. []// —2014.— 11 (587). — : cyberleninka.ru/article/n/voprosy-reformirovaniya-gosudarstvennogo-finansovogo-kontrolya (: 14–17.08.18).
5. .—2012.— 9.— : cyberleninka.ru/article/n/sovershenstvovanie-sistemy-finansovogo-kontrolya-1 (: 14–17.08.18).
6. []// —2014.— 7.— : cyberleninka.ru/article/n/gosudarstvennyy-finansovyy-kontrol-v-rossiyskoy-federatsii-i-napravleniya-ego-sovershenstvovaniya (: 14–17.08.18).
7. []// .—2012.— 1 (19). — / . : cyberleninka.ru/article/n/sovershenstvovanie-gosudarstvennogo-finansovogo-kontrolya-v-rossiyskoy-federatsii.

8. The International Organisation of Supreme Audit Institutions: About us [Electronic resource] // INTOSAI. 2018. — Access mode: www.intosai.org/about-us.html (the date of the appeal is 14–17.08.2018).
9. La Organizaci n Latinoamericana y del Caribe de Entidades Fiscalizadoras Superiores: Historia [Electronic resource]. // OLACEFS. 2018. — Access mode: www.olacefs.com/historia (the date of the appeal is 14–17.08.2018).
10. CREFI AF must unite: The Post Newspaper. Cameroun Web. 2014 [Electronic resource]. — Access mode: www.camerounweb.com/CameroonHomePage/NewsArchive/CREFI AF-mustunite-309631 (the date of the appeal is 14–17.08.2018).
11. The Asian Organisation of Supreme Audit Institutions : Governing board [Electronic resource] // ASOSAI. 2018. — Access mode: asosai.org/asosai/about/organ_governing_board.jsp?gubun=ABOUT05 (the date of the appeal is 14–17.08.2018).
12. The Pacific Association of Supreme Audit Institutions: Charter [Electronic resource] // PASAI. 2016. — Access mode: static1.squarespace.com/static/57019a6db6aa607cbb909ab2/t/599a66533e00be6b0e3c36a0/1503290969547/PASAI+Charter_FINAL+WEB_170817_.pdf (the date of the appeal is 14–17.08.2018).
13. The Caribbean Organization of Supreme Audit Institutions: Core values [Electronic resource] // CAROSAI. 2018. — Access mode: carosai.org/about-us/core-values (the date of the appeal is 14–17.08.2018).
14. The European Organisation of Supreme Audit Institutions: Institutional information [Electronic resource] // EUROSAI. 2018. — Access mode: www.eurosai.org/en/about-us/about-eurosai/institutional-information/index.html (the date of the appeal is 14.08.2018).
15. Global SAI Stocktaking Report 2017: Report prepared by IDI to report findings from the INTOSAI Global Survey and other data [Electronic resource] // IDI INTOSAI. 2018. — 158 p. — Access mode: www.idi.no/en/all-news/idi-news/item/128-global-sai-stocktaking-report-2017 (the date of the appeal is 14–17.08.2018).
16. [] — : www.ach.gov.ru/activities/international/ (: 14–17.08.18).

SPISOK LITERATURY

1. Geymur O.G. Pravovoye regulirovaniye finansovogo kontrolya v Rossiyskoy Federatsii na sovremennom etape / O.G. Geymur [Elektronnyy resurs] // Vestnik Tyumenskogo gosudarstvennogo universiteta. Sotsial'no-ekonomicheskiye i pravovyye issledovaniya. — 2014. — 3. — Rezhim dostupa: cyberleninka.ru/article/n/pravovoe-regulirovanie-finansovogo-kontrolya-v-rossiyskoy-federatsii-na-sovremennom-etape (data obrashcheniya: 14–17.08.18).
2. Dudin M.N. Gosudarstvennyy fiskal'nyy kontrol' v Rossiyskoy Federatsii: proble-my i puti povysheniya yego effektivnosti / M.N. Dudin, D.D. Burkaltseva, Yu.N. Voroby v, L.M. Borshch, Ye.K. Dombrovskaya // Finansy: teoriya i praktika. — 2017. — T. 21. — 4. — S. 160–169.
3. Zav'yalova L.V. Vnutrenniy finansovyy kontrol' v usloviyakh novogo zakonodatel'stva / L.V. Zav'yalova, K.Ye. Shilekhin [Elektronnyy resurs] // Vestnik OmGU. Seriya: Ekonomika. — 2013. — 4. — Rezhim dostupa: cyberleninka.ru/article/n/vnutrenniy-finansovyy-kontrol-v-usloviyah-novogo-zakonodatelstva (data obrashcheniya: 14–17.08.18).
4. Kokarev A.I. Voprosy reformirovaniya gosudarstvennogo finansovogo kontrolya / A.I. Kokarev, O.A. Krasikova [Elektronnyy resurs] // Finansy i kredit. — 2014. — 11 (587). — Rezhim dostupa: cyberleninka.ru/article/n/voprosy-reformirovaniya-gosudarstvennogo-finansovogo-kontrolya (data obrashcheniya: 14–17.08.18).
5. Kurmayeva L.V. Sovershenstvovaniye sistemy finansovogo kontrolya / L.V. Kurmayeva // MIR (Modernizatsiya. Innovatsii. Razvitiye). — 2012. — 9. — Rezhim dostupa: cyberleninka.ru/article/n/sovershenstvovanie-sistemy-finansovogo-kontrolya-1 (data obrashcheniya: 14–17.08.18).
6. Penchuk A.V. Gosudarstvennyy finansovyy kontrol' v Rossiyskoy Federatsii i na-pravleniya yego sovershenstvovaniya / A.V. Penchuk [Elektronnyy resurs] // Kontsept. — 2014. — 7. — Rezhim dostupa: cyberleninka.ru/article/n/gosudarstvennyy-finansovyy-kontrol-v-rossiyskoy-federatsii-i-napravleniya-ego-sovershenstvovaniya (data obrashcheniya: 14–17.08.18).
7. Yudina Ya.Ye. Sovershenstvovaniye gosudarstvennogo finansovogo kontrolya v Rossiyskoy Federatsii / Ya.Ye. Yudina [Elektronnyy resurs] // Yuridicheskaya nauka i pravookhranitel'naya praktika. — 2012. — 1 (19). — Rezhim dostupa: cyberleninka.ru/article/n/sovershenstvovanie-gosudarstvennogo-finansovogo-kontrolya-v-rossiyskoy-federatsii.
8. The International Organisation of Supreme Audit Institutions: About us [Electronic resource] // INTOSAI. 2018. — Access mode: www.intosai.org/about-us.html (the date of the appeal is 14–17.08.2018).
9. La Organizaci n Latinoamericana y del Caribe de Entidades Fiscalizadoras Superiores: Historia [Electronic resource]. // OLACEFS. 2018. — Access mode: www.olacefs.com/historia (the date of the appeal is 14–17.08.2018).
10. CREFI AF must unite: The Post Newspaper. Cameroun Web. 2014 [Electronic resource]. — Access mode: www.camerounweb.com/CameroonHomePage/NewsArchive/CREFI AF-mustunite-309631 (the date of the appeal is 14–17.08.2018).
11. The Asian Organisation of Supreme Audit Institutions : Governing board [Electronic resource] // ASOSAI. 2018. — Access mode: asosai.org/asosai/about/organ_governing_board.jsp?gubun=ABOUT05 (the date of the appeal is 14–17.08.2018).
12. The Pacific Association of Supreme Audit Institutions: Charter [Electronic resource] // PASAI. 2016. — Access mode: static1.squarespace.com/static/57019a6db6aa607cbb909ab2/t/599a66533e00be6b0e3c36a0/1503290969547/PASAI+Charter_FINAL+WEB_170817_.pdf (the date of the appeal is 14–17.08.2018).
13. The Caribbean Organization of Supreme Audit Institutions: Core values [Electronic resource] // CAROSAI. 2018. — Access mode: carosai.org/about-us/core-values (the date of the appeal is 14–17.08.2018).
14. The European Organisation of Supreme Audit Institutions: Institutional information [Electronic resource] // EUROSAI. 2018. — Access mode: www.eurosai.org/en/about-us/about-eurosai/institutional-information/index.html (the date of the appeal is 14.08.2018).
15. Global SAI Stocktaking Report 2017: Report prepared by IDI to report findings from the INTOSAI Global Survey and other data [Electronic resource] // IDI INTOSAI. 2018. — 158 p. — Access mode: www.idi.no/en/all-news/idi-news/item/128-global-sai-stocktaking-report-2017 (the date of the appeal is 14–17.08.2018).
16. Ofitsial'nyy sayt Schotnoy Palaty Rossiyskoy Federatsii: mezhdunarodnaya deya-tel'nost' [Elektronnyy resurs]. — Rezhim dostupa: www.ach.gov.ru/activities/international/ (data obrashcheniya: 14–17.08.18).

7 2018

19 2018