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REGIONAL FEATURES OF INSTITUTIONALIZATION STATE FINANCIAL CONTROL IN THE WORLD

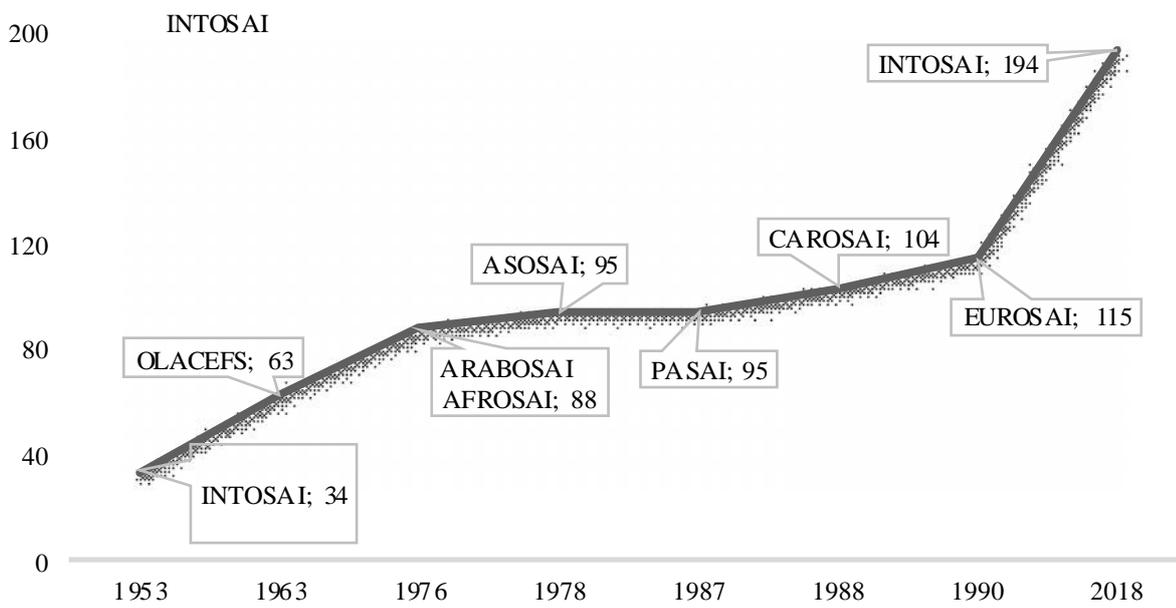
The purpose of the article is to identify regional peculiarities of institutionalization of state financial control and search for the most effective model.

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.



. 1.

INTOSAI

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

OLACEFS.

AFROSAI

CREFIAF,

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 1990 . 49 -

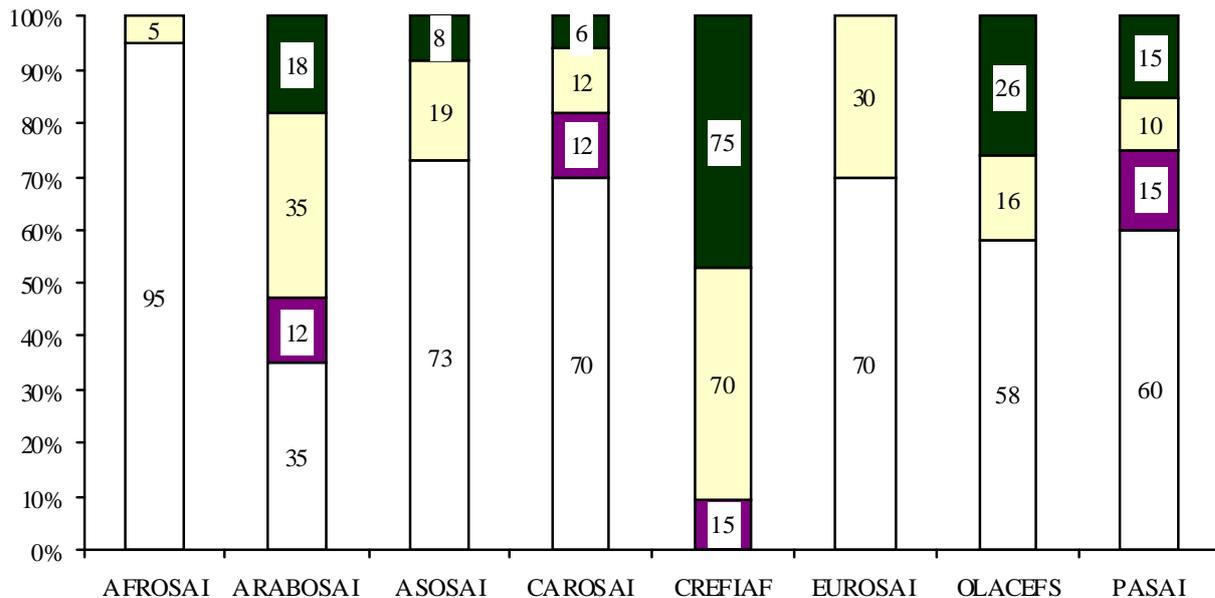
[14],

EUROSAT, INTOSAT ,

INTOSAT [15] 2017 . (. 2).

- INTOSAT 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).

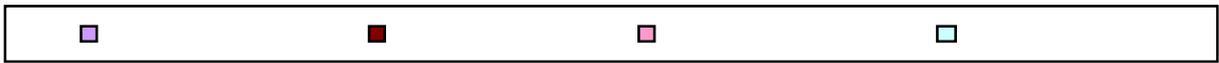
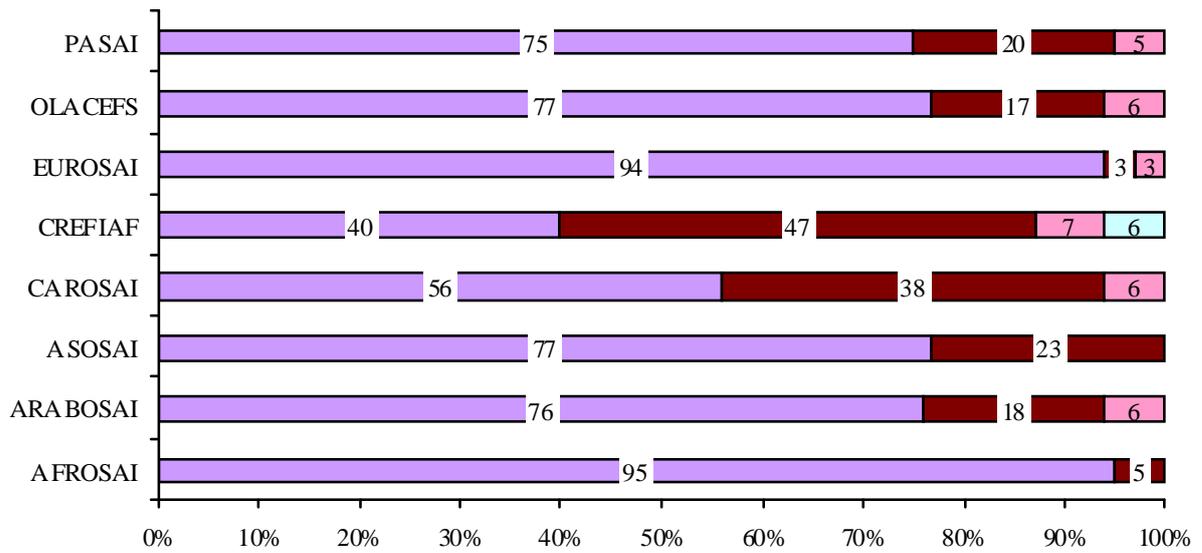
AFROSAI EUROSAI

2009 .,

2008—

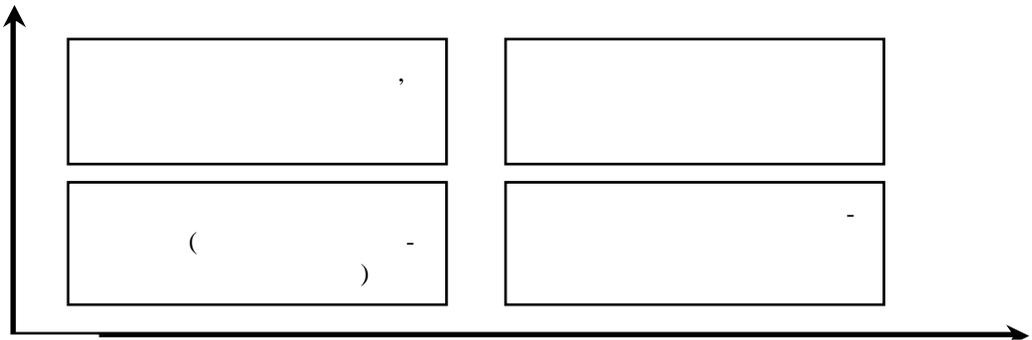
100 %

(.4).



.3.

INTOSAI, % [15]



.4.
INTOSAI ()

EUROSAT, INTOSAI, AFROSAT, ASOSAI

.3.

INTOSAI.

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

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
CREFI AF	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 %
 CREFI AF — 82 %.

10 3 / 20 %
 46
 2017

ARABOSAI EUROSAI
 AFROSAI, CAROSAI
 CREFI AF
 — 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» -

« » , 50 % -

[15, . 25–27]. -

(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.	cyberleninka.ru/article/n/obzornoe-izobrazhenie-sostoyaniya-sistemy-finansovogo-kontrolya-v-rossiyskoy-federatsii (: 14–17.08.18).
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 (: 14–17.08.18).

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