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ORGANIZATIONAL AND LEGAL SUPPORT OF FINANCIAL AND CONTROL ACTIVITY OF ACCOUNTING CHAMBER OF UKRAINE

With the global reform of all areas of society, financial and control activities over the expenditure of public funds gain special importance. It is an important factor in the stabilization of the political and economical situation in our country today. Market relations require strengthening of public financial control and its social importance as well as suitable improvements, because the public authorities bear an increasing number of functions considering protection of financial rights and interests of society, the use of appropriate measures, material and financial resources to prevent abuse and theft. Legitimate and effective use of public funds requires effective financial control.

This article addresses the problem of organizational and legal support of the control over the Accounting Chamber of Ukraine.

The author examines the organizational structure of the Accounting Chamber of Ukraine and its territorial offices. This paper analyzes the mechanism of appointing members of the Accounting Chamber, which is enshrined in the relevant law. The author considers the powers of members of the in-

stitutions and their professional duties. Special attention is given to the independent activities of the Accounting Chamber including their judicial immunity as a guarantee of non-intervention of other authorities in their activities.

The article highlights suggestions for establishing responsibility of the Accounting Chamber, the consolidation of the procedures and mechanisms of the proceedings at law.

It is proposed to draw attention to the territorial offices of the Accounting Chamber and the mechanism of their creation. It appears necessary to extend the powers of local offices and to change the mechanism of their work from centralized towards decentralized one. The Law of Ukraine "On the Accounting Chamber" should contain a separate chapter to determine the order of creation, powers, duties and responsibilities of employees of regional branches.

Reforming the organizational and legal support of the Accounting Chamber in the future should lead to the fact that it will become an effective mechanism for monitoring the receipt and expenditure of the state budget of Ukraine.