

The Problem of Classification of Financial Control in the Republic of Belarus

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The doctor of jurisprudence, professor S.G. Chaadaev classifies financial control according to different aspects, not including the principle of the financial control system. According to which interests financial control is performed it can be classified into: state(public) and non-state control. In relation to organization or other organizational structure the financial control is subdivided into: interfarm, departmental and out-departmental.

The modern stage of development of the republic of Belarus is characterized by the tendencies of strengthening of state power increase of the role of government in the system of economic control, strengthening of the struggle with corruption and offence in the sphere of economy. In connection with it the role of financial control in the system of state management, the role of reforming of the acting system of the financial control in Belarus and the role of development of the scientific basis of organization state financial control system objectively increases.

The interpretation of the kinds of financial control and the place of public control in the system need clarification. That is why numerous publications appeared in the Belarusian and Russian juridical and economic literature. Scientists S. G. Andriushin and A. Z. Dadashev offer such national financial control structure and composition, which includes three subsystems:

1. State financial control:
 - 1.1. government (federal, regional, inter-departmental, departmental)
 - 1.2. municipal financial control
2. Interfarm financial control (corporate, non-corporate)
3. audit as an independent control subsystem [1].

V. V. Burtsev, the doctor of economic sciences, subdivides financial control system into the following elements and structural levels: auditorial control, innercontrol and public control [2].

N. I. Himicheva distinguishes the following kinds of financial control depending on the legal status features of the subjects performing it: state (on the regional level, on the federal level); municipal; auditorial; public. Depending on declaration of intent this scientist offers the following classification of financial control: obligatory and initiative.

N. I. Himicheva subdivides state financial control into: ondepartmental and innerdepartmental. In its turn depending on the kinds of authorities performing it she subdivides this classification of control into the control of the legislative bodies of authority, the control of the President of the Russian Federation, the control of executive bodies of authority of the general competence, the control of financial-creditory bodies, the departmental control, which is supplemented by innercontrol.

Belarusian scientist L. A. Hankevich thinks that the system of financial control includes: state or out-departmental; departmental; interfarm; independent(audit) and public control.

Depending on the moment when the financial control is performed (before, during or after economic operation) S. G. Chaadaev subdivides it into: preliminary, current, subsequent control [5]. N. I. Himicheva also refers preliminary, current, subsequent control to the kinds of it [3]. To our opinion preliminary, current, subsequent control are not the kinds of control but the forms of it realization. Besides the forms financial control are understood as the means of concrete expression and organization of con-

control actions. In conformity with the Republic of Belarus the most suitable financial control system would be the following one:

1. state financial control: republican; the financial control of administratively-command unit; departmental; out-departmental.
2. interfarm financial control.
3. audit as an independent financial control.
4. public financial control.

The components of financial control are: budgetary, tax, bank, exchange control and others.

The content and applicability of financial control should be observed according to the system positions, as it's not just state and departmental control. With strengthening of the managing market basis and improvement of legal norms of state regulation, interaction between the spheres of state and interfarm financial control is strengthened and the relations of partnership are developed [6]. The special control action sphere is developed due to such interaction. This sphere consists of numerous specific properties. Firstly state and corporate financial control areas of interaction form a border zone, where joint state and corporate control objects, monetary elements, are situated. Secondly due to contrast of state financial control purpose (to maximize the state taxes) and of interfarm control purpose (to minimize the state taxes), this contrast is neutralized in the interaction zone [7]. Both kinds of financial control which are typical of Soviet economy, lose part of their properties during the process of their interaction in market conditions (state financial control loses its extreme fiscality, while interfarm financial control loses "its indifference" to the state needs). In the result of such merge anew kind of independent financial control - an auditorial control - appears.

In conditions of transitive economy each of these interconnected areas: state, interfarm and auditorial financial control is renovated, the former trades of isolation and opposition are lost and new corporate cooperation properties are developed.

Speaking about the development prospects of the whole national system "Financial control", it is necessary to determine the hierarchy of all kinds of control, to fix legal borders of each kind, and to establish the individual purposes for each kind of financial control alongside with the common national purpose - the protection of the national interests and provision of economic safety.

In general state financial system is the activity of state authority and management bodies of all levels, established by the legislation, for revealing, warning and suppression of:

1. Mistakes and abuse in management state monetary and other material resources, and also state privacy material objects, which are used in economic activity. They cause direct or indirect loss to the country.

2. Non-observance of financial-economic and also budgetary legislation.

3. Shortages in control system organization (including innercontrol by financial-economic activity of state bodies, of organizations with full or partial state involvement [1]).

On the whole the state financial control purpose is to provide the principles of legality, expediency and efficiency of administrative and executive actions on management. It includes the stages of planning, forming, distribution and usage of state financial resources, material and non-material objects, their safety and increase for the fulfillment of stage functions.

State financial control is directed on all financial control objects, regardless of their departmental subordination, activity sphere and the economic control system. State financial control objects may be monetary distributive processes, which may occur on the all financial activity stages. State financial control subjects are: National Assembly, Ministerial Council, State Control Committee, National Bank, the Ministry of Finance, the Ministry of Taxes and Tax Collection, the Ministry of Economics, the Ministry of Statistics and the Analysis, Control-Auditing Management at the Ministry of Finance, the State Committee of Financial Investigations, Committee of State Security, Council on Coordination of Control Activity, the State Customs Committee, local authorities, Courts of general and special jurisdiction, bodies of criminal prosecution.

Above mentioned shows that nowadays there are a lot of state bodies and services, performing finance control. These bodies make up the basis of state finance control in the country. Besides there is no clear interaction in sense of interconnection and complementarily between these bodies. In fact, state financial control is a simple set of ministries, departments and organizations, which perform uncoordinated, separated, indigested control actions. Different laws, decrees of the president, government resolutions and other normative - legal acts determine the functions, statuses and control activity spheres

of these bodies. However very often the legislation doesn't provide the system of state financial control, but on the contrary it establishes ineffective duplication and parallelism in its realization. The plans of their work and their control activities don't coordinate. In the result the same subjects are checked by different control bodies during the year, while other subjects are not controlled at all for years.

That's why there is an urgent necessity of creation the uniform system of state financial control in the country. In the Republic of Belarus till now there is no exact and legal concept of the state financial control. Also there are no scientific publications in the Belarusian judicial and economic literature on this problem. There is an impression that there are no problems concerning the organization of state financial control in the country, but still they exist.

The problem of organization of financial control is not new in the Russian judicial and economic literature. Researches' opinions differ. There are two approaches to the study of this problem.

The first approach reflects the position of the authors (S. Kuznietsov, L. Ovsiannikov, V. Shevlovkov), who regard the process of reformation of acting bodies of financial control in a unified hierarchically built system. Extreme expression of such point of view is the union of all controlling bodies into their unified federal control body, which functions either independently or is under the control of Account chamber at the State Office of Public prosecutor in the Russian Federation [2].

There is another approach to the building of state financial control structure in Russia, the authors actively come out against the creation of strict hierarchical subordinate control system, headed by one state body. They consider, that "system" doesn't demand "monolithy" at all, that is multileveled subordination, according to the principal of hierarchical cloisteration, which doesn't afford to react on dynamic change of market relationship actively. The system is considered to be the most rational coordination between centralization elements and decentralization of state control bodies, guarantee of coordination controlled bodies in the sphere of scientific and methodic potential. [2] V. V. Burtsev, U. Danilevski, I. I. Smotritskaja hold that position.

Each approach has its strong and weak sides. One can't but take into account the experience of building state financial control system in Russia and also theoretical developments of the

prominent Russian scientists.

To our mind of modern state control system in Belarus may be developed on the basis of systems methodology of organizationally-functional approach, comprehensive study of domestic and foreign experience, and achievements of modern practice in the sphere of state control organization. In other words, the whole combination of the building methods of the state control system should be classified and studied from the points of view: continuity, alternative, system.[1]

Regarding state financial control from the continuity point of view means research of evolution of institutions and state control organizations through the historical experience of the Belarusian financial control organization system.

The research of state control from the alternative point of view means the study of the foreign financial control systems to find out the features that are common for all the national control systems.

From the point of view based on a system, the building of the state financial control system allows for the usage of organizationally-functional approach to the structure of financial control. In this case institutions and organizations of state financial control should be regarded from the point of view of organizational principles of systems approach such as concentration of actions, integration, picking out of deciding section, step-by-step development and organizational dynamics [1]. So, persistent necessity of creation of the united system of state financial control appeared in the country. It's necessary for this to develop and pass the Low "About Basis of State Financial Control in the Republic of Belarus". But before the development of the low it's necessary to develop the concept of state financial control in the Republic of Belarus. The concept is not a whim but the persistent necessity. It must be developed on the basis of systems methodology of organizationally-functional approach regarding domestic and foreign experience. In the concept it is necessary to define:

1. bodies of state financial control, their powers and functions;
2. strict establishment of tasks and aims of state financial control.

Also in the programme document of conceptual character it's necessary to divide clearly state financial control into departmental and interdepartmental: their tasks, aims and also bodies, which realize them.

State financial control is directed on all fi-

nancial control objects, regardless of their departmental subordination, activity sphere and the economic control system. State financial control objects may be monetary distributive processes, which may occur on the all financial activity stages. State financial control subjects are: National Assembly, Ministerial Council, State Control Committee, National Bank, the Ministry of Finance, the Ministry of Taxes and Tax Collection, the Ministry of Economics, the Ministry of Statistics and the Analysis, Control-Auditing Management at the Ministry of Finance, the State Committee of Financial Investigations, Committee of State Security, Council on Coordination of Control Activity, the State Customs Committee, local authorities, Courts of general and special jurisdiction, bodies of criminal prosecution.

In fact, state financial control is a simple set of ministries, departments and organizations, which perform uncoordinated, separated, indigested control actions. That's why it is necessary to make a united state financial control system in the country, to develop the concept and the law about state financial control.

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Finansinės kontrolės klasifikavimo problemos Baltarusijos Respublikoje

Santrauka

Šiame straipsnyje įvairiais aspektais nagrinėjamas finansų kontrolės klausimas, taip pat klasifikuojamos finansų kontrolės rūšys, pateikiami įvairių mokslininkų požiūriai šiuo klausimu. Teigiama, kad Baltarusijos Respublikoje, stiprėjant valstybės vaidmeniui ekonominės kontrolės, kovos su korupcija ir ekonominiais pažeidimais srityse, didėja poreikis reformuoti esamą Baltarusijos finansų kontrolės sistemą ir sukurti mokslinį tokios reformos pagrindą.

Straipsnyje teigiama, kad, siekiant visos nacionalinės finansų kontrolės sistemos vystymosi, reikia nustatyti aiškias kiekvienos skirtingos finansų kontrolės rūšies teisinės ribas, jų hierarchiją, taip pat nustatyti jų tikslus, pagrindiniu tikslu laikant valstybės interesų apsaugą ir ekonominio saugumo užtikrinimą.

Autorius vardina finansų kontrolės tikslus ir institucijas, kurios sudaro Baltarusijos valstybės finansų kontrolės sistemos pagrindą. Autorius atkreipia dėmesį, kad šiuo metu nėra šių institucijų tarpusavio sąveikos, užtikrinančios šių institucijų tarpusavio ryšius ir veiklos papildomumą. Be to, finansų kontrolę Baltarusijos Respublikoje vykdo daug ministerijų, departamentų ir organizacijų, todėl veikia yra

nekoordinuota, atskira, aiškiai neapibrėžta. Teisės aktai nenumato valstybės finansų kontrolės sistemingumo, priešingai – dažnai numato neveiksmingą funkcijų dubliavimą ar lygiagretų jų įgyvendinimą, todėl vienus subjektus tikrina kelios institucijos per metus, o kitų – ilgai niekas netikrina. Todėl straipsnyje pateikiami keli moksliniai požiūriai, kuriais remiantis galima kurti veiksmingą finansų kontrolės sistemą: ją grįsti vieninga hierarchija arba derinti hierarchijos ir decentralizavimo principus. Autorius tvirtina, kad, kuriant vieningą finansų kontrolės sistemą, naudotinas organizacinis-funkcinis požiūris, grindžiamas visų tinkamų metodų derinimu ir kitų valstybių patirtimi.

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