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RATIONALIZATION OF THE PROCESS OF ORGANIZATION OF STATE FINANCIAL CONTROL ON THE EFFICIENCY OF STATE BUDGET RESOURCES USING

Scientific research consists of the theoretical substantiation and development of practical recommendations for rationalization of the organization process of the state financial control based on the efficient use of state budget funds.

The purpose of the study is to study the processes of organization and conduct of state financial control of economic activity in Ukraine and at the regional level, substantiation of directions and practical recommendations based on the efficient of state budget resources using.

Applied aspects of the state financial control of economic activity are investigated on the basis of legislative and economic-legal support of activity of subjects of management, international and national requirements and standards concerning financial control. The scientific results and practical recommendations provided in the work provide an opportunity to improve the state financial control of economic activity in Ukraine and to substantiate directions and practical recommendations for improving its efficiency.

The author offers the conceptual vision of the process of forming a methodology for analyzing the effectiveness and efficiency of functioning of institutions of public financial control on the basis of compliance with high quality standards, in-depth study of the dynamics of performance indicators, as well as considering the need for full implementation by the institution of individual control functions.

The conducted analysis on the selected research issues provides the conceptual basis for the process modelling of the budgetary management mechanism in the economic security system coordinates; forms the platform for developing budget and tax mechanisms. The prospect of further research is to improve the issues of the mechanism of effective functioning of the budgetary sphere and the implementation of integrated management analysis.

Key words: budgetary mechanism, state budget, state financial control, state audit, state fiscal service, tax mechanism, budgetary management bodies.

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РАЦІОНАЛІЗАЦІЯ ПРОЦЕСУ ОРГАНІЗАЦІЇ ДЕРЖАВНОГО ФІНАНСОВОГО КОНТРОЛЮ

ЗА ЕФЕКТИВНІСТЮ ВИКОРИСТАННЯ КОШТІВ ДЕРЖАВНОГО БЮДЖЕТУ

Наукове дослідження полягає у теоретичному обґрунтуванні та розробці практичних рекомендацій щодо раціоналізації процесу організації державного фінансового контролю за ефективністю використання коштів державного бюджету.

Метою роботи є дослідження процесів організації та проведення державного фінансового контролю господарської діяльності в Україні та на регіональному рівні, обґрунтування напрямів і практичних рекомендацій щодо ефективності використання бюджетних коштів.

Прикладні аспекти державного фінансового контролю господарської діяльності досліджено на основі законодавчого та економіко-правового забезпечення діяльності суб'єктів господарювання, міжнародних та національних вимог і стандартів щодо фінансового контролю. Викладені у роботі наукові результати та практичні рекомендації надають можливість удосконалення проведення державного фінансового контролю господарської діяльності в Україні та обґрунтування напрямів і практичних рекомендацій щодо підвищення його ефективності. Автор пропонує концептуальне бачення процесу формування методології аналізу результативності та ефективності функціонування органів (інституцій) державного фінансового контролю на основі дотримання високих стандартів якості, поглибленого дослідження динаміки результатних показників, а також з огляду на необхідність повноцінної реалізації органом (інституцією) окремих функцій контролю.

Проведений аналіз за обраною проблематикою дослідження забезпечує концептуальною базою процесне моделювання механізму бюджетного управління в координатах системи економічної безпеки; формує платформу розбудови бюджетного та податкового механізмів. Перспективами подальших досліджень виступає вдосконалення питань щодо механізму ефективного функціонування бюджетної сфери та здійснення інтегрованого управлінського аналізу.

Ключові слова: бюджетний механізм, державний бюджет, державний фінансовий контроль, державний аудит, державна фіскальна служба, податковий механізм, органи управління бюджетом.

Постановка проблеми

In the current conditions, when Ukraine actively pursues the policy of European integration, and there are constant changes of national legislation, in particular budget, tax and customs, it is extremely important to have an effective system of state financial control as an instrument of financial and economic policy. The results of public financial control should be the basis for making certain decisions in the sphere of state regulation of public financial and economic relations.

The urgency of the work is based on the statement that improving the efficiency of public finances management through the efficiency of using the state budget funds, which is crucial for restoring the growth of the Ukrainian economy, public welfare and European integration intentions of our country, requires constant improvement of theoretical and methodological and practical principles of organization financial control over the use and preservation of public financial resources, fixed assets and other assets are sufficient the integrity of accounting and the preparation of financial statements by economic entities of the public and communal sectors of the economy.

An important requirement to build a unified system of state financial control is to create in the country an effective automated information-analytical system based on modern information technologies, which is intended for collecting, storing, searching and issuing information about all control measures taken and their results, for systematization of control data and summarizing the conclusion.

Аналіз останніх досліджень і публікацій

Foundations and problems of administration of budget and tax processes are presented in the works of Andrushchenko V., Bazilevych V., Bondaruk T., Deriy V., Deyneki E., Ivanova L., Fedchenko T., Gritsak L., Gutsalenko L., Heits V., Hetmanets O., Karpenko L., Kuybida V., Kotsupatroho M., Kravchenko Y., Luninoy I., Oparina V., Protsun K., Symonenko V., Stefaniuk I., Shevchuk V., Skorby O., Voronzhak P. and other scientists. However, some issues, in particular, the institutional environment of the mechanism of state financial control at the level of local budgets, the mechanism of organization and procedure of conducting state financial control of economic activity in Ukraine, rationalization of the process of organization of state financial control based on the efficiency of use of state budget funds require further research. There is a need to improve and expand the study of these issues.

Мета

The purpose of the work is to study the processes of organization and conduct of state financial control of economic activity in Ukraine and at the regional level, substantiation of directions and practical recommendations based on the efficient of state budget resources using.

Виклад основного матеріалу

The main results of the study. One of the instruments of public administration that allows to accomplish these tasks and reduce the number of problematic issues related to the activity of public and communal sector institutions, in particular in the sphere of foreign economic activity, is the

state financial control, and in the part of local finances is the state audit of implementation the local budgets [1].

The objective need for state financial control of economic activity is caused by the fact that it is an instrument: at the macro level is improving the efficiency of the functioning of the economy, ensuring the circulation of financial resources in accordance with restrictive parameters, completeness of taxes and compulsory payments, blocking activities that threaten the national security, monopolizes the markets, aimed at organizing the state-banned production of goods and services, carries significant social threats that affect interests of large groups of citizens violates the legitimate interests of the state, economic operators and society in general; at the micro level is an ensuring compliance with the rules of accounting and financial reporting, social guarantees of employees and timely payment of wages, pricing and tariffs, etc. [2].

It is further considered appropriate to provide an interpretation of the category of the budgetary mechanism. According to the author, the budgetary mechanism is a complex of forms and methods of creation and use of financial resources for regulation and social and economic processes developed and legislated in the state.

Today, there are a number of views of economists in the economic literature regarding the interpretation of the categories of "budgetary mechanism" and "financial mechanism". The financial mechanism in the writings of leading Western scholars is not considered as a separate object, but the financial methods of influence on the state, enterprise and society are thoroughly studied. The budgetary mechanism has a component of budgetary norms and norms, the component of which is the rates of taxes, fees and non-tax payments. Therefore, the study of the tax mechanism, which is a significant component of the budgetary mechanism, is justified. Budget regulation can be described as a method of performing the functions of managing economic and social processes. Using them through the establishment of forms and methods of accumulation of financial resources and use, the state stimulates or localizes certain phenomena and processes.

In general, the budgetary mechanism is a basic scheme of practical use of budgetary resources in the economy of the state and their impact on the respective processes. However, the budgetary mechanism has its own differences in practical application at the state, economic or population levels [3].

According to the author, the budget mechanism is an integral part of the financial mechanism. As a component of the overall economic management system, the budgetary mechanism reveals the nature of the economic system as a whole. In quantitative and qualitative terms, the budgetary mechanism is determined by the amount of financial resources that are accumulated and expended at the appropriate levels of economic management, mobilization and utilization technology. Of great importance is the correctness of the chosen technology of these processes, namely the subject and object of mobilization and spending of financial resources, indicators, rates, norms, sanctions, benefits (all instruments of cash flow movement). There are two main functions in the budget mechanism: ensuring and regulating economic and social processes in the country.

Budget support is implemented through the use of budget financing methods, lending and so on. Each

of these methods has its own peculiarities of applying them in practice. Budget financing presumes a number of conditions for determining the amount of financing, the frequency of the transfer of funds, the rate of expenditure for a specific type of expenditure, etc. When lending, attention is paid to the terms of the loan. In order to fund appropriate activities or programs, forms of resource mobilization through taxes, fees and other payments should be worked out and legislated.

The next author is going to present the structure of the budget mechanism in the Fig. 1.

However, if it is a special element of state financial control (DFC), that is, control is the main and sole task of these institutions, and then the SFSU, SCSU, interdepartmental control and audit units perform control functions in parallel with other tasks assigned to them. The state financial support of local self-government encourages control over legal, expedient, economical, efficient and rational spending of budgetary funds and their proper accounting.

When researching the problems of forming the system of state financial control of economic activity, it is advisable

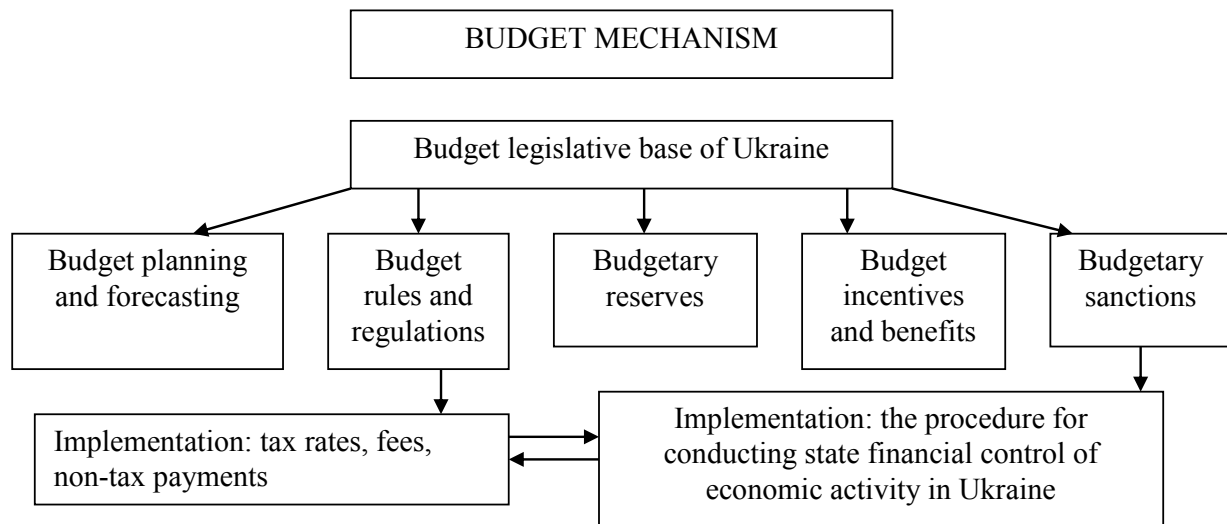


Fig. 1. Elemental structure of the budgetary mechanism Source: author's own development

In the conditions of market relations formation the state changes the type of activity in the social and economic sectors, which needs corresponding changes in the sphere of state financial control and audit. Such control is inherently internal the governmental control, because it is a constitutional obligation of the government related to its implementation of the State Budget Law and other laws of Ukraine. This control is an integral part of the process of executing the managerial functions entrusted to the government as the supreme executive structure [4; 5].

It is no accident that local self-government is carried out on the principle of the combination of local and state interests, because effective control at all stages. The budget process in relation to local budgets as a whole also ensures the proper implementation of the state budget.

At present, both local and local authorities, as well as public institutes, have been vested with controlling powers in the area of local budgets. A feature of financial control at the local level is the involvement of a large number of entities. It is believed that the separation of functions between these bodies, as well as their simultaneous focus on controlling local budgets, contributes to the increased use of funds for the intended purpose.

In addition to local governments, control over local budgets is exercised by the Ministry of Finance of Ukraine, the State Audit Service of Ukraine (SASU), the State Treasury Service of Ukraine (SCSU), the State Fiscal Service of Ukraine (SFSU) and other institutions of state executive power that control the use of local funds budgets, as well as state administrations to which oblast and district councils delegate their executive powers.

to separate and systematize the primary factors, which, in turn, determine the existence of a particular problem, and to suggest directions for solving them (Table 1).

The author considers that the following components should be fundamental in the formation of the system of state financial control: the totality of institutions of state financial control; the relationship between these institutions and public authorities; establishment of a hierarchy of control institutions; list of objects of control; definition of controlled entities; a list of tools (forms, methods, tools, etc.) that can be applied by specific control entities; rights, duties, responsibilities of subjects of control and objects under control.

The practical aspect of the work is the analysis of the effective indicators of the mechanism of state financial control of economic activity. Over the last ten years, the SASU has seen a gradual decrease in the number of audits, which is related to the implementation of a risk-oriented approach in the activities of the controlling body. The exception is 2014, in which there was a significant increase in the number of control measures carried out compared to 2013, which, in the author's opinion, was due to the influence of a political factor, due to the fact there was a change of power in Ukraine.

Along with the reduction in the number of audits, a large number of financial offenses and economic crimes with budgetary resources should be noted (Table 2). It should be noted that the largest number of entities under review in 2018 was checked by the DASU authorities in the Lviv region – 167 units. At the same time, financial violations were detected in 97% of such entities. The Odessa region showed a similar negative figure, second only to Chernovetsky region.

MECHANISMS OF PUBLIC ADMINISTRATION

Table 1

Directions for solving the main problems of building the system of public financial control

Problems	Directions of solving the problems
The need for scientific, information and technical support	Improvement of scientific developments in the field of financial control. Putting into practice the best domestic and foreign experience in the organization of state financial control in the context of globalization changes Development and implementation of modern IT projects. Digitization of the process of organization of the DFC
The need for modern mechanisms for assessing the efficiency and quality of public financial control	Improvement of modern research on the issues of efficiency of the state financial control. Systematization of performance indicators of public financial control. Development of methods for evaluating the efficiency and quality of public financial control.
Need for logistical and qualification staffing Improvement of qualified staffing of the system of state financial control.	Strengthening the logistical and financial support of the system.

Source: author's own development on basis of [6; 7; 8; 13]

Table 2

Structure of detected violations by DASU in 2011–2019

Indicator	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total amount of detected financial resources losses, UAH million:	35126.9	5407.7	3727.4	3689.1	7509.6	3870.6	2612.6	2281.2	2249.9
- underfunding of financial resources	2533.7	1519.1	813.6	1276.0	3159.4	790.5	1298.1	642.9	954.9
% of the total losses detected	7.2	28,1	21,8	34.6	42.1	20.4	49.7	28.2	42.4
- the amount of non-targeted spending	3067.8	261.1	112.4	128.6	160.5	82.1	163.4	81.1	65.5
% of the total losses detected	8.7	4.8	3,0	3.5	2.1	2.1	6.3	3.6	2.9
- the amount of illegal costs	25964.9	3024.1	2486.2	2067.9	3888.0	2737.2	1070.9	1533.1	1181.6
% of the total losses detected	73.9	55.9	66.7	56.1	51.8	70.7	41.0	67.2	52.5
- the amount of scarcity of resources	3560.3	603.2	315.1	216.4	301.5	260.6	80.2	24.1	47.9
% of the total losses detected	10.1	11.2	8.5	5.9	4.0	6.7	3.1	1.1	2.1

Source: compiled by author on basis of [14]

According to the results of the study of budgetary control in Ukraine, a classification of typical financial discipline violations was made, which are given in Table. 3.

The following are the results of state financial control in the Odessa region. Odessa region is a highly developed industrial region, whose industry plays a significant role in the structure of the national economic complex of Ukraine and the southern economic region. There are more than 400 large and medium-sized industrial enterprises in the region representing industry: petroleum refining, machine building, metallurgical and finished metal product manufacturing, chemical and petrochemical industry, light industry and other sectors. Also, important and distinguishing features of the region are: developed transport infrastructure, wide transit opportunities, developed agrarian sector, promising tourist complex, considerable scientific and educational potential.

In 2018, the Government and the DFC initiated many legislative changes aimed at improving the structure of the DFC, reducing the tax burden on business entities, improving the quality of taxpayers' service. Measures were taken to promote the electronic services of the DFC among the general population, and the first Mobile Payer Service Centre was presented, the main task of which is to assist taxpayers to the maximum extent in the areas related to the competence of the fiscal service. In cooperation with the Odessa Regional State Administration, a mobile application Legal Work was introduced, which helps to expose the facts of salary payment "in envelopes" and informal employment. The shadow economy continued to be actively combated with tax evasion schemes throughout the year. Also, control over the emergence and use of tax minimization schemes was ensured by tracing all chains of movement of goods

Classification of typical financial discipline violations

Classification mark	Content of violation
I. Budget Offenses	Losses resulting from the adoption of illegal management decisions. Use of funds in violation of budget legislation. Deduction of funds into accounts receivable. Irregularities related to improper accounting. Use of budget funds in violation of the Law of Ukraine "On Procurement of Goods, Works and Services for Public Funds". Planning and utilization of funds without proper justification. Budget offenses related to the placement and execution of a government order.
II. Inefficient use budgetary funds	Inefficient use of funds as a result of unfounded management decisions. Inefficient use of funds due to lack of sound forecasting and planning. Inefficient use of funds by prolonged maintenance without use. Inefficient use of funds from foreign targeted loans. Inefficient use of funds for the activities of institutions, enterprises, organizations. Inefficient use of funds for research. Inefficient use of funds to purchase materials and equipment that have not been used for a long time.
III. Misuse of budget funds	Spending on non-budgetary goals. Financing of contingencies. Non-targeted spending of budgetary funds received in the form of a subvention. Financing of some items at the expense of other items of expenses. Allocation of budget funds to bank deposits. Acquisition of various assets for additional profit. Provision of charitable assistance to another legal entity at the expense of budgetary funds. Expenditure of budgetary funds in excess of established standards.

Source: systematized by author on basis of [3; 4; 10; 11]

to the end consumer. Thanks to the systematic fight against the shadow economy, it was possible to ensure an increase in budget revenues compared to the socio-economic development indices of the region. One of the priorities of the fiscal service is to intensify the dialogue with the business, following the strategic policy of the state, aimed at creating a favourable business climate, focusing on voluntary payment of taxes.

In the Table 4 the growth rates of macroeconomic indicators and tax payments in 2019 by the State Tax Administration of Odessa region are given in %.

In 2019, payments to the State Tax Administration controlled by the State Tax Service in Odessa region received 18135.2 million UAH in the Consolidated

Budget, which is 4069.4 million UAH which is more than in 2016 on the 28.9 percent. The next, 76268 million UAH was collected to the State budget, which is more than in 2016 on the 29.3 percent. Due to the fact of conscientious taxpayers and the coordinated work of the staff of the SFSU in the Odessa region, it was possible to successfully complete the 2019 budget year. To the local budgets the implementation of the SFSU indicator amounted 108.7%, over-planned revenues are 840.4 million UAH. In 2018, the tasks of SFSU about revenues to the General Fund of the State Budget was exceeded on the 15.5 million UAH, the level of fulfilment is 100.2 percent.

The basis of the financial base of local government institutions are local budgets, in the revenues of which the

Table 4

Growth rates of macroeconomic indicators and tax payments collection in 2019 by the State Tax Administration of Odessa region

Indicator	Macroeconomic growth rates,% /11 months 2019 up to 11 months 2018 /	Budget	Rate of increase of collection of tax payments,% /11 months 2019 up to 11 months 2018 /
Industrial production index	114.5	To the consolidated budget	128.9
Agricultural production index	100.0	To the state budget	129.3
Construction products index	140.3	To the local budget	128.7
Cargo turnover	105.8	The average growth rate in 2019 is: 29.0%	
Passenger turnover	97.3		
Retail turnover	113.7		
Consumer Price Index	113.3		

Source: calculated by author on basis of [12; 14]

central place belongs to taxes, fees and payments, which are ensured by the state fiscal service of Ukraine. The main sources of replenishment of local budgets in 2018 were: the personal income tax is 58%, the land payment is 18%, the single tax is 14% and the excise tax on sales by retail entities is 4%.

Different types of economic activity are represented in the region, but in 1997-2019 the region held positions by type of economy with a focus on services and trade. Among the economic activities in 2019, the main budget-forming industries in total revenues to the Consolidated Budget were transport and communications (16%), wholesale and retail trade (15% each), agriculture (13%). In 2018, the organization of tax and levy administration and other payments was high. The fulfilment of indicative indicators of receipt of payments on the main budget-forming taxes is ensured.

Висновки

The main goal of building the system of state financial control of economic activity is to ensure the legality and effectiveness of the financial activities of the state, national security of the state by protecting its financial interests, preventing the misuse and illegal use of public funds in the implementation of an unified financial, budget, monetary, tax, currency and investment policy. The rationalization of the organizing state financial control process and the efficient of using the state budget funds contribute to the development of the country's economy in the context of European integration processes.

Author believes that the use of the proposed theoretical and methodological approaches to assess the effectiveness of state financial control of economic activity will significantly increase the responsibility for the effectiveness of control and raise the efficiency of the activities of regulatory institutions to a new level. Summing up the analysis of the performance indicators of the institutions of state financial control of economic activity, it should be noted that despite the numerous control measures in respect of business entities of various forms of ownership, violations continue to have a systemic nature, due to: insufficient preliminary control; the absence of a system of proper current control of budgetary funds at all levels and state institutions that provide funding within the approved budgetary allocations for the safety of cash and material assets, their economical, rational and efficient spending, and compliance with the financial transactions; the lack of a methodology for determining the effectiveness of the use of financial resources, which should be based on an algorithm for calculating losses in case of excessive spending; the imperfection of the mechanism for allocating budget funds to business entities, which, in particular, should determine the full list of standardized forms of documents on the basis of which planning, accounting and reporting of the using these funds, etc.

The author offers the conceptual vision of the process of forming a methodology for analyzing the effectiveness and efficiency of the functioning of public financial control institutions on the basis of compliance with high quality standards, in-depth study of the dynamics of the original indicators, as well as taking into account the need for full implementation of the individual control functions institutions.

The main directions of further development of the state financial control system of economic activity are:

the formation of a single conceptual framework for the organization of state control of economic activity, taking into account modern conditions of Ukraine economic development; the creation of a single legal framework for the development of the state financial control system and legislative assignment to its subjects of functions for the implementation of state control of economic activity; the formation of new and improvement of existing procedures for state control of economic activity; improving methods of state financial control of economic activity; optimization of organizational structures of state financial control; improving the staffing of the state financial control system, creating a modern research and training base based on international standards; creation of information and communication infrastructure adequate to modern conditions; improvement of material, technical and financial support for the functioning of the state financial control system.

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