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Parliamentary Control of Public Finances: European Experience and Ukrainian Realities under Conditions of War and COVID-19 Pandemic

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ABSTRACT

The war and the COVID-19 pandemic posed a great challenge to Ukraine from the point of view of public finances. The purpose of the study is to systematize the European experience and analyze the Ukrainian practice of implementing parliamentary control of public finances in the conditions of war and the COVID-19 pandemic. The methodological basis of the study is a systematic approach to the study of the process of parliamentary control of public finances in the conditions of war and the COVID-19 pandemic. To achieve the goal, the research used scientific methods such as: the dialectical method, the method of comparative analysis, the methods of synthesis and systematization, abstraction, generalization, and the graphic method. The mechanism of parliamentary control in the field of public finances in Ukraine is analyzed, which allows the legislative branch of power to guarantee that public funds are used responsibly and efficiently. The functions of the Accounting Chamber of Ukraine, which is an independent body that monitors and controls public finances in Ukraine, are analyzed. The problems with ensuring parliamentary control of public finances are outlined, and measures to improve the efficiency of these processes are presented. The experience of the member states of the European Union in the implementation of parliamentary control of public finances has been analyzed, which will contribute to the analysis of the possibilities of implementing successful experience in Ukrainian practice.

KEY WORDS: Parliamentary control, public finances, parliament, regulatory policy, EU Member States, war, COVID-19 pandemic.

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Control parlamentario de las finanzas públicas: Experiencia europea y realidades de Ucrania en condiciones de guerra y pandemia de COVID-19

RESUMEN

La guerra y la pandemia de la COVID-19 supusieron un gran desafío para Ucrania desde el punto de vista de las finanzas públicas. El propósito del estudio es sistematizar la experiencia europea y analizar la práctica ucraniana de implementar el control parlamentario sobre las finanzas públicas en las condiciones de guerra y la pandemia de COVID-19. La base metodológica del estudio es un enfoque sistemático para el estudio del proceso de control parlamentario sobre las finanzas públicas en las condiciones de guerra y la pandemia de COVID-19. Para lograr el objetivo, la investigación utilizó métodos científicos tales como: el método dialéctico, el método de análisis comparativo, los métodos de síntesis y sistematización, la abstracción, la generalización y el método gráfico. Se analiza el mecanismo de control parlamentario en el campo de las finanzas públicas en Ucrania, que permite al poder legislativo garantizar que los fondos públicos se utilicen de manera responsable y eficiente. Se analizan las funciones de la Cámara de Cuentas de Ucrania, que es un organismo independiente que supervisa y controla las finanzas públicas en Ucrania. Se describen los problemas para garantizar el control parlamentario de las finanzas públicas y se presentan medidas para mejorar la eficiencia de estos procesos. Se ha analizado la experiencia de los Estados miembros de la Unión Europea en la implementación del control parlamentario sobre las finanzas públicas, lo que contribuirá al análisis de las posibilidades de implementar esta experiencia exitosa en la práctica ucraniana.

PALABRAS CLAVE: Control parlamentario, finanzas públicas, parlamento, política regulatoria, Estados miembros de la UE, guerra, pandemia de COVID-19.

Introduction

It is difficult to overestimate the role of parliamentary control in ensuring the stability of public finances and rational use of public funds. Since 2014, Ukraine has faced the financial and economic consequences of the war in the East of the country, and since February 2022 - with the consequences of a full-scale invasion of Russia on the territory of Ukraine. The government is forced to make difficult decisions regarding the distribution of limited resources and the management of public finances in order to ensure economic stability.

This determines the relevance of the study and confirms the importance of parliamentary control of public finances for Ukraine. Regulatory policy aims to ensure responsible and transparent management of public finances, while parliamentary oversight

allows parliamentarians to monitor the activities of government officials and institutions responsible for public finances. This once again confirms that parliamentary control is an important tool in the management of public finances. After the adoption of laws that contributed to the establishment of financial discipline and appropriate control mechanisms, as well as ensuring the active participation of parliamentarians in the monitoring of state funds, Ukraine began the path of responsible management of financial resources.

The purpose of the study is to systematize the European experience and analyze the Ukrainian practice of implementing parliamentary control of public finances in the conditions of war and the COVID-19 pandemic.

1. Literature Review

Parliamentary control has always been one of the most important state institutions in the world (Coroado & de Sousa, 2021). Its special significance is manifested in the fact that it is designed to increase the authority of the legislative power; to effectively organize a system of checks and balances in the system of separation of powers, to ensure real opportunities for the parliament as a representative authority to influence compliance with laws and decisions made by it, to coordinate and harmonize the activities of the parliament (François et al., 2017).

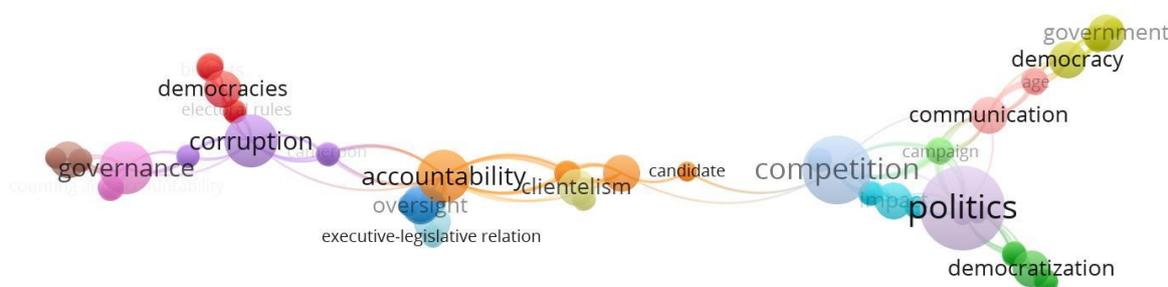
First of all, it should be noted that the concept of parliamentary control is interpreted ambiguously in legal science. For example, Di Maggio (1988) defines it as "a complex of various legitimate measures for constant or situational observation, competent or proactive verification of the activities of executive bodies of state power, as well as for the elimination of violations revealed as a result of such an inspection and the prevention of their possible consequences." Gwaibi (2022) refers to it as "a type of constitutional control whose main object is the executive". Modern researchers (Halladay, 2021; Jongen, 2018; Zhavoronok et al., 2022) also emphasize the need to consider parliamentary control as an element of a wider system of guarantees of law and order. In addition, the tasks of parliamentary control are related to the problem of improving the quality of the law-making process.

Parliamentary control as an integral function of the Verkhovna Rada of Ukraine has its history both in the world and in Ukraine. The need to create new approaches to control the movement of funds in the country is caused by the corruption of state authorities and officials, systematic embezzlement of budget funds (Nikiforov et al., 2022). All this makes

the study of this subject relevant for the purpose of creating an effective mechanism of control of public finances.

The scientific literature actively discusses the general features of parliamentary control (Bolleyer et al., 2017; Madival et al., 1862;), and parliamentary control in the field of public finances (Millward et al., 1993; Nikolov, 2013; Persson et al., 1999), in particular, as evidenced by the bibliographic analysis of statistical information of published articles in the database of the international scientometric database Web of Science (Fig. 1).

Figure 1. Visualization map of keywords in publications, in which titles the word “parliamentary control of public finances” in Web of Science for 1982–2022



The study of parliamentary control of public finances according to the data of the international scientometric database Web of Science was first published in one article in 1982. In the future, the dynamics of publication activity was as follows: 1993 – 1 article, 1999 – 1 article, 2010 – 1 article, 2016 – 3 articles, 2020 – 4 articles, 2021 – 2 articles and 2022 – 2 articles. According to the Web of Science data, the world's centers of activation of research by scientists in the field of parliamentary control of public finances today are: England, Sweden, Australia, Cameroon, Canada, Chile, Italy, Poland and Scotland. However, there are currently no thorough studies that would be based on the definition of approaches to parliamentary control of public finances using leading European experience.

2. Methodology

The methodological basis of the article is a systematic approach to the study of the process of parliamentary control of public finances in the conditions of war and the COVID-19 pandemic. To achieve the goal, the following scientific methods were used in the article:

- dialectical method – to identify problems with ensuring parliamentary control of public finances and outline possible ways to solve them;
- the method of comparative analysis - to compare the experience of the member states of the European Union in the processes of parliamentary control of public finances;
- methods of synthesis and systematization - to identify opportunities for implementing the experience of parliamentary control of public finances into Ukrainian practice, taking into account the challenges of war and the COVID-19 pandemic;
- abstraction and generalization - for formulating and justifying the results of the research and identifying potential opportunities and outlining the obstacles that stand in the way of effective parliamentary control of public finances in Ukraine in modern conditions;
- graphic method - for visualization of research results regarding the depiction of features of the process of ensuring parliamentary control of public finances, outlining measures to increase the effectiveness of parliamentary control of public finances in Ukraine in the conditions of war and the COVID-19 pandemic, and visual presentation of the analysis of existing publications on the specified issue using VOSviewer program tools.

3. Results

The war in Ukraine led to a decrease in income due to the cessation of economic activity. At the same time, expenses related to hostilities, social protection measures for internally displaced persons and other needs related to military operations increased. This created a strain on public finances and forced parliamentarians to tighten control of public spending.

In this context, parliamentarians focused on monitoring public spending on military operations, social protection measures for internally displaced persons, and other military-related needs. They also monitored public procurement procedures to ensure they were conducted transparently. Apart from this, the parliamentarians also participated in discussions on the allocation of the budget among various sectors such as defence, health and education.

Regarding the Covid-19 pandemic, parliamentarians have been actively involved in monitoring public spending related to the response to the pandemic, such as health spending and economic stimulus packages. They also focused on ensuring the efficient use of public funds by monitoring public procurement procedures for medical supplies and other

equipment needed to fight the pandemic. In addition, the parliamentarians discussed the allocation of the budget between different sectors such as health, education and social protection measures for those affected by the COVID-19 pandemic.

Overall, parliamentary oversight of public finances during both the war and the COVID-19 pandemic has been essential to ensure the efficient use of public funds while meeting Ukraine's diverse needs related to both crises.

In addition to its role in approving expenditures, parliament also plays an important role in monitoring the use of public funds. In order to investigate financial issues and assess how efficiently and effectively resources are used, the parliament can create committees. The committees may also recommend changes or amendments to existing laws or regulations related to public finance if they identify any inconsistencies or problems with their implementation.

Parliamentary control should be understood as a type of financial control that is implemented by the legislative body and aims to ensure transparent, rational and effective use of public funds in order to increase the economic and political stability of the country.

The Parliament of Ukraine, Verkhovna Rada, is responsible for exercising parliamentary control over the government's use of public funds. This includes overseeing the budget process, reviewing proposed laws, and scrutinizing actions taken by various government agencies. One of the ways in which the parliament exercises financial control in Ukraine is its ability to approve or reject budget proposals. Parliament must approve all budget proposals before they can be implemented, and can reject them if they are deemed ineffective or irrational. Parliament can request additional information from government agencies about their spending decisions to ensure that public funds are being used appropriately (Verhovna Rada of Ukraine).

Another way in which parliament exercises financial control in Ukraine is through its ability to review proposed laws before they are enacted. This allows parliamentarians to scrutinize proposed laws and identify any potential problems with them before they become law.

In the opinion of government officials, the process of ensuring strict compliance with the requirements of the Constitution regarding control over budgetary resources, as well as the requirements of the Lima Declaration of Higher Financial Control Bodies regarding the

organizational and financial independence of the higher financial control body, which in Ukraine is the Accounting Chamber, is becoming extremely important. The Accounting Chamber must conduct extremely high-quality audits according to modern international standards, the results and recommendations of these audits must be taken into account by the Cabinet of Ministers of Ukraine when making all key and most important government decisions.

The Accounting Chamber of Ukraine is an independent body that monitors and controls public finances in Ukraine. The Accounting Chamber is tasked with ensuring the efficient use of state funds in accordance with legislation. During the war, the Accounting Chamber plays a crucial role in ensuring responsible and transparent management of public finances. The Accounting Chamber is responsible for the transparent, proper and efficient use of funds aimed at various spheres of state activity, which includes monitoring the allocation of funds for military operations, humanitarian aid, infrastructure development and other spheres of public expenditure (Verhovna Rada of Ukraine).

In addition, the Accounting Chamber is responsible for conducting independent financial audits and inspections, as well as for the analysis and evaluation of financial statements, as well as provides advice to the Parliament on budgetary issues related to the distribution of resources between different areas of expenditure, management of existing resources, rational distribution of additional resources, which becomes extremely important in the conditions of war.

Therefore, it is appropriate to highlight the main functions performed by the Accounting Chamber, which are related to parliamentary control in the sphere of public finances in Ukraine. Firstly, it monitors compliance with budget legislation and regulations, which provides for proper accounting of all budget transactions, as well as ensuring timely collection of all taxes. Secondly, it provides advice on budgetary policy and expenditure management, which includes providing guidance on the optimal allocation of resources, setting expenditure limits and evaluating budget performance. Thirdly, conducts independent financial audits to ensure that any irregularities or misuse of public funds are identified and corrected. Fourthly, evaluates the financial reports of state bodies to ensure accuracy and completeness (Fig. 2) (Verhovna Rada of Ukraine).

The Verkhovna Rada of Ukraine is the highest legislative body in the country and is responsible for controlling public finances. However, according to leading economists and scientists, in recent years there have been many problems with ensuring parliamentary control in the field of public finances in Ukraine.

Firstly, there is a lack of transparency in the parliament regarding the use of public funds, which proves the lack of clear control, reporting on the propriety and targeted direction of spending and distribution of funds.

Secondly, there is an inadequate system for monitoring public expenditures. The current system relies heavily on manual processes that are slow and inefficient. This makes it difficult to track how the money is being spent and whether it is being used properly. It should also be noted the absence of effective mechanisms that would guarantee efficient, transparent distribution and targeting.

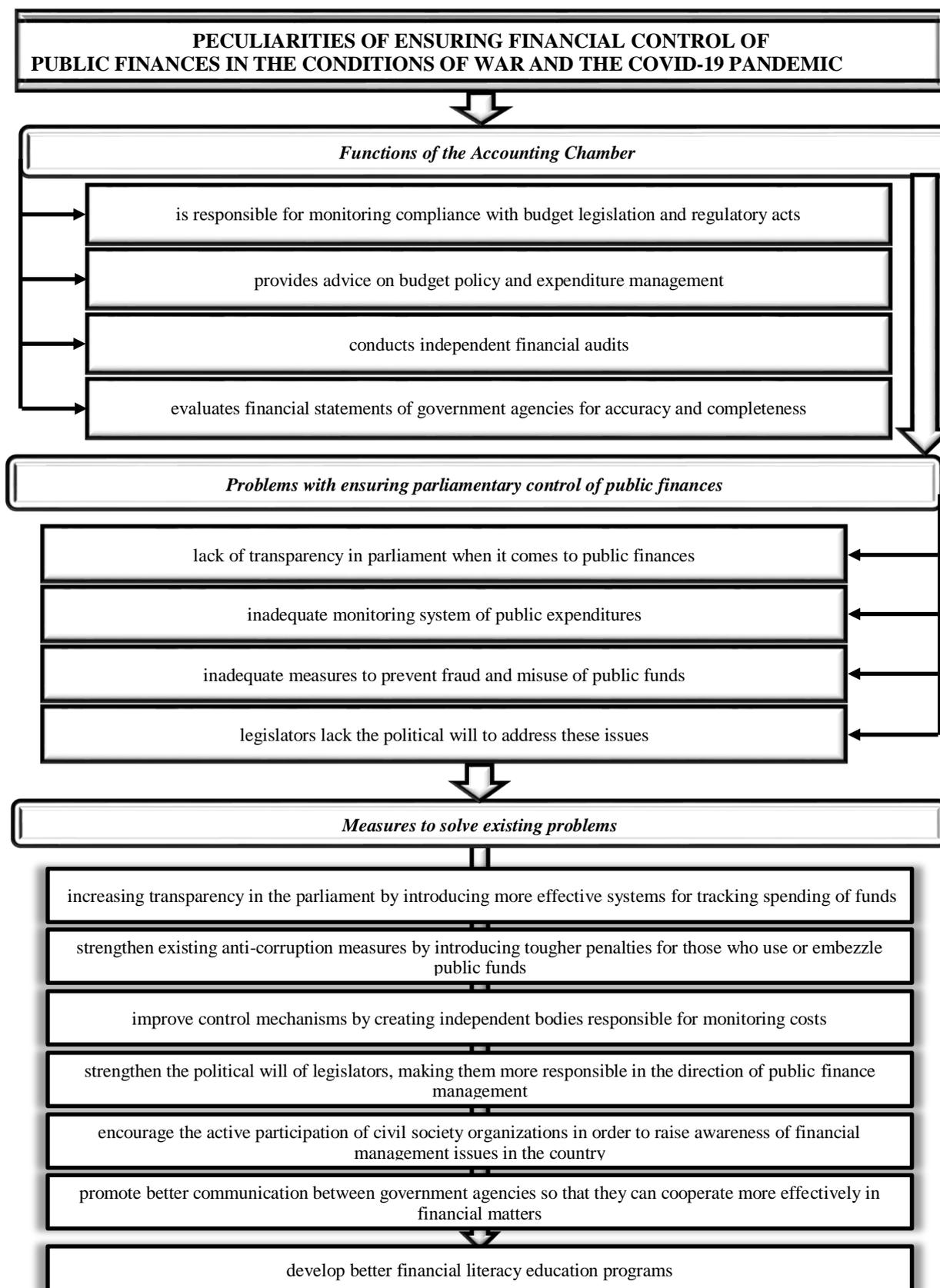
Thirdly, it is necessary to develop ways to prevent and overcome corruption and misappropriation in order to avoid misuse of public funds.

Fourthly, legislators lack the political will to address these issues. Many politicians simply do not see this as an important issue or are not sufficiently motivated to address it directly because of its complexity and potential consequences for their own political careers. However, some progress has been made in recent years in improving parliamentary control of public finances in Ukraine.

To solve these problems, it is recommended to take the following measures:

- increasing transparency in the parliament by introducing more effective systems for tracking spending of funds;
- strengthen existing anti-corruption measures by introducing tougher penalties for those who use or embezzle public funds;
- improve control mechanisms by creating independent bodies responsible for monitoring costs;
- strengthen the political will of legislators, making them more responsible in the direction of public finance management;
- to encourage the active participation of civil society organizations in order to raise awareness of financial management issues in the country;

Figure 2. Peculiarities of ensuring financial control of public finances in the conditions of war and the COVID-19 pandemic



Source: compiled by the authors

- promote better communication between state institutions so that they can cooperate more effectively in financial matters;
- develop better financial literacy educational programs.

It should be noted that the Ukrainian parliament is responsible for controlling public finances, which is a difficult task in the current conditions of war and the COVID-19 pandemic. In order to increase the effectiveness of parliamentary control of public finances in Ukraine, it is necessary to implement certain measures (Fig. 3):

1) to ensure free access to information of all interested parties regarding the movement of public funds, which consists in implementing the principles of accessibility and openness of financial reporting;

2) the parliament needs to establish clear rules and regulations for the use of public funds that will guarantee the compliance of the spending of funds with the established instructions, which will restrain the processes of corruption and mismanagement. Parliament should ensure transparency of financial transactions, ease of tracking and control;

3) it is important for parliament to ensure that it has sufficient resources to fulfill its oversight role, which includes having sufficient staff with the necessary skills and experience to effectively monitor public finances;

4) it is appropriate for the parliament to involve civil society organizations in the control activities. These organizations can provide valuable information about how public funds are used and can help identify any potential problems or abuses of power;

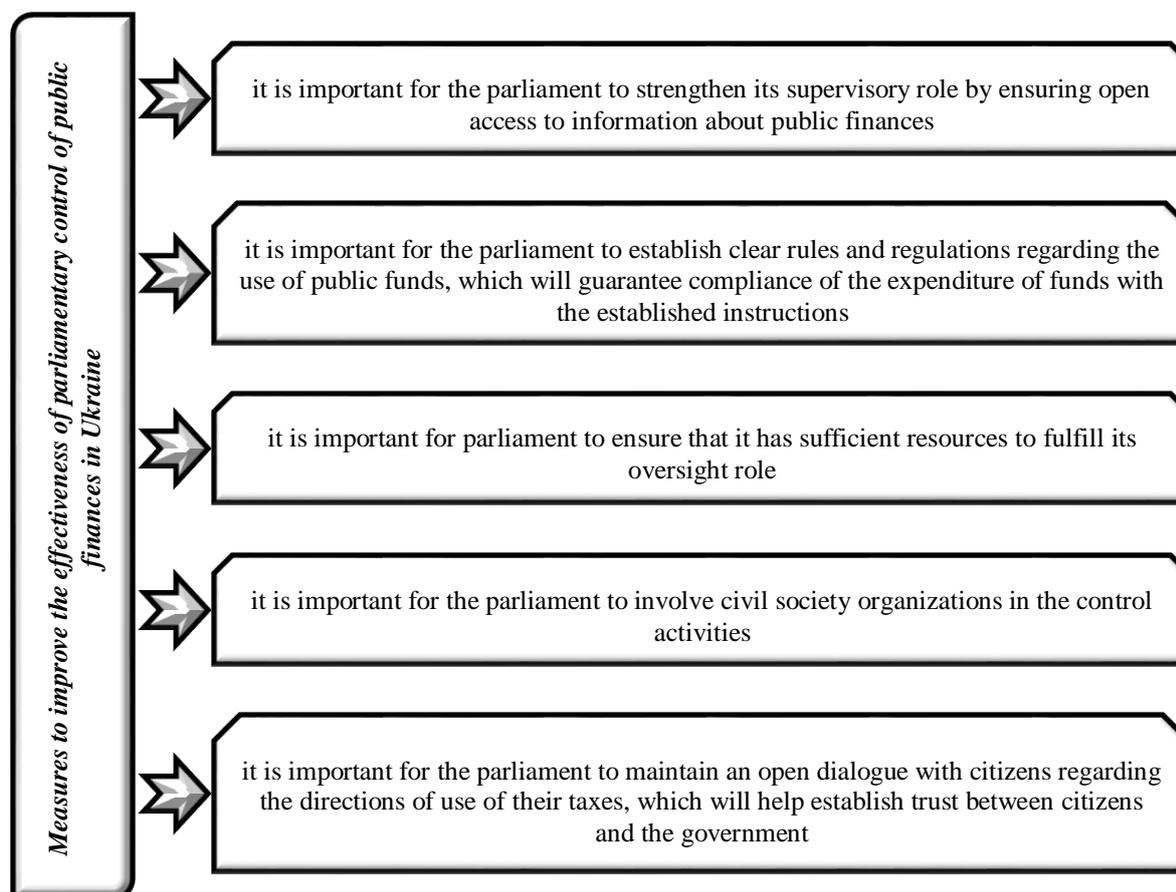
5) parliament needs to maintain an open dialogue with citizens about how their taxes are used, which will help build trust between citizens and government.

We offer to consider the experience of some EU countries in the implementation of parliamentary control of public finances.

The system of parliamentary control of public finances in *Italy* is based on the principles of transparency and accountability. The Italian Parliament (Parlamento Italiano) performs the function of ensuring compliance of public expenditure with the budget approved by the Parliament. The Italian government submits an annual report to the parliament on the management of public finances, which contains information on revenues and expenditures. Italy's parliamentary oversight of public finances includes regular hearings

that provide open communication between members of the government and parliament about the management of public funds.

Figure 3. Measures to increase the effectiveness of parliamentary control of public finances in Ukraine in the conditions of war and the COVID-19 pandemic



Source: compiled by the authors

The Italian Parliament also plays an important role in overseeing the management of public debt. A special commission has been created to monitor the level of debt, which makes it possible to monitor its size and control permissible limits, and all new borrowing proposals are reviewed before they are approved by the parliament, which ensures transparency of information for taxpayers and responsible use of funds.

The primary responsibility for overseeing public finances in *Poland* rests with the Sejm (lower house) of the parliament (Sejm), which is responsible for approving the budget each year, has the power to set spending limits and review bills that have a financial impact on the state, and can audit state accounts and government departments. The Sejm plays an important role in ensuring transparency and accountability of public spending, and reviews

the reports of independent auditors who review various aspects of public financial management. The Polish Parliament plays an important role in setting economic policy, and can also pass laws related to environmental protection or protection of labor rights, or adopt regulations related to financial services.

Parliamentary control of public finances in *England* (UK Parliament) consists of oversight of government departments and agencies, as well as control of royal finances. The House of Commons has the power to review the royal accounts annually to ensure transparency and efficient use of funds.

The *French* Parliament (Parlement Français) is responsible for approving the annual budget, oversees taxation, and can approve or reject proposed tax increases or decreases, as well as changes to government spending. The Finance Committee is responsible for reviewing all bills related to public spending before they are voted on in the assembly. Parliament plays an important role in scrutinizing government accounts and ensuring accountability and efficiency in the use of funds. The National Audit Office conducts regular audits of public accounts to prevent fraud or mismanagement. The experience of parliamentary control of public finances in France has been largely successful due to a strong constitutional framework which ensures that all expenditure is properly controlled and approved by Parliament before the government can implement it.

In *Hungary*, the parliament (Országgyűlés) is responsible for approving the annual state budget and ensuring that it meets the government's goals, and is also responsible for monitoring the allocation and use of public funds. The National Audit Office audits public finances and reports any irregularities to Parliament, and is responsible for providing independent financial advice to Parliament and government ministries. Hungary has an independent fiscal council that provides economic forecasts and advises the government and parliament on fiscal policy, as well as monitors the level of public debt and controls its acceptable limits. Hungary constantly increases transparency in the management of public finances, namely, the access of citizens and civil society organizations to budget documents has been expanded, the introduction of e-governance solutions in order to track citizens' spending of their taxes by local authorities.

Belgium is often called a leader in the field of parliamentary control of public finances (Federaal Parlement van België). The Belgian Parliament, known as the House of

Representatives, is responsible for overseeing public finances, reviewing and approving all public spending, ensuring that it is in line with the country's budget and fiscal policy, and having the power to investigate any irregularities or misuse of public funds. The Belgian Parliament plays an important role in monitoring state contracts and agreements with private companies, and has a unique system of auditing government departments and institutions. Each year, an independent body known as the General Accounting Office (GAO) reviews all government accounts and spending reports, analyzing allegations of misuse or fraud with public funds.

Estonia has made significant progress in the field of parliamentary control of public finances (Riigikogu), which is explained by the application of a number of innovative measures that contributed to transparency in fiscal policy, namely, the introduction of a comprehensive financial management system aimed at centralizing public finances. An independent audit office was also established, which is responsible for the supervision and monitoring of public finances, and a fiscal council, which provides advice on public finance management.

The organic law on financial control in *Spain* (Congreso de los Diputados) introduced a system of parliamentary control of public finances, which is based on three aspects, namely: budgetary control, financial control and audit control. Budgetary control involves the review and approval by the parliament of the annual state budget, which includes an analysis of the government's economic and financial policy, as well as a review of all proposed expenditures. Financial control involves checking the management of public funds during the year, which involves monitoring the distribution and expenditure of funds, as well as ensuring compliance of all expenditures with applicable laws and regulations. Audit control carries out an independent review of auditors. These inspections are carried out by external auditors, who are appointed by the parliament for a four-year period. All aspects of government spending, including contracts, grants and subsidies, are reviewed for compliance with applicable laws and regulations. Spain also has a number of additional mechanisms to control public finances, such as oversight committees in each autonomous region, as well as regional audit courts that have jurisdiction over the spending practices of regional governments.

The *Finnish* system of parliamentary control of public finances (Eduskunta) is based on three main principles: the principle of parliamentary control, the principle of budget transparency and the principle of independent external audit. Parliament exercises its control through its budget committees, which are responsible for the preparation and approval of budget proposals. Budget transparency is ensured by providing all citizens with detailed information about public finances, including financial statements and reports of public institutions, and independent external audits guarantee the accuracy and reliability of public reports. By implementing similar systems that promote transparency and accountability, other countries can ensure more efficient use of their resources and promote fiscal responsibility among their citizens.

The Parliament of the *Netherlands* (Staten-Generaal), known as the States General, carries out the review of budgets and expenditures, the monitoring of fiscal policy and efficiency, the review of financial transactions, and its powers include approving or rejecting proposed laws related to taxation, debt management, and other fiscal questions. The Dutch Parliament has a number of special committees whose responsibilities include oversight of public finances, as well as independent bodies that monitor public finances. These organizations resolve the issue of providing an independent assessment of the government's activities, as well as investigating violations or misconduct of public officials regarding the use of public funds.

The *Swedish* system of budget control (Sveriges Riksdag) provides for the government to submit an annual budget proposal to the parliament, which, if necessary, can introduce amendments or changes. Every year, the Swedish parliament approves the government's report on the use of public funds for the previous years, which is known as the "budget control report" and contains detailed information on all aspects of public spending, including revenues, expenditures, debt levels and other financial indicators. It should be noted that all budgets must be available online for public viewing and comment before they are submitted to Parliament for approval, and all spending over SEK 100 million (approximately US\$11 million) must be reported directly to Parliament each year in order to monitoring of the flow of citizens' funds.

The measures introduced in *Croatia* are aimed at increasing the transparency and efficiency of budget formation processes (Hrvatski Sabor). The State Audit Office of Croatia

conducts audits on compliance with financial regulations. A National Fiscal Council has also been established to advise the Croatian government on financial matters.

4. Discussion

The construction of a democratic state is impossible without parliamentary control of public finances, which is proven in the work of Sishuwa (2020). We agree that the changes taking place in the state are related to the continuous process of improving financial relations, and the establishment of parliamentary control of public finances is becoming one of the directions of the state's financial policy.

Wickberg et al. (2022) claim that the development of a democratic and legal state and, accordingly, the improvement of normative and legal acts in various fields of law is impossible without defining a clear goal, which at present, without a doubt, is the provision of human rights, we would just like to clarify that the most important issue in this context is the effectiveness of the state's financial activities from the point of view of protecting human rights and freedoms.

Most scholars (Millward et al., 1993; Nikolov, 2013; Persson et al., 1999) include parliamentary control under state control, but there are options when parliamentary control is included under public control and democratic civil control. We summarize their opinions and determine that the regulation and management of public finances is the main direction of the state's activity, the study of the financial and legal aspect of parliamentary control of public finances is absolutely necessary at the current stage for the implementation of effective and efficient control, the identification of gaps and contradictions in its implementation.

Bolleyer et al. (2017) prove that the world scientific practice singles out a lot of Constitutions, especially the "first" generation, which intermittently regulate the control powers of the parliament. Some constitutions were later changed in this part, others received a kind of addition in the form of relevant laws (for example, Mexico, France, Japan), in a number of countries, with a relatively unchanged constitution, the rule of "presumed" powers of the parliament applies in the doctrine of parliamentary control. For example, in the US, this concept has been confirmed by the US Supreme Court, notably in the US Supreme Court's decisions in *United States of America V. Rumley* (1957) and *V. Watkins United States of America* (1957). There are also examples when parliamentary control received detailed regulation at the constitutional level (Constitution of Turkey, Constitution of

Thailand). Thus, the legal regulation of parliamentary control in countries is in the process of constant improvement.

Parliamentary control performs the most important function in the system of separation of powers. Despite the fact that parliamentary control does not always allow to adjust the activities of public authorities, legal regulation should be carried out at the constitutional level.

We fully support the opinions of Coroado & de Sousa (2021) that the main problem that prevents the effective implementation of parliamentary control of public funds and prevents the full use of the financial mechanism for the effective distribution and use of monetary resources is the insufficient theoretical consolidation of parliamentary control of public finances at the legislative level.

I would also like to add that today an effective tool that helps citizens evaluate the actions of the executive power, initiate the prosecution of persons who improperly performed their duties or violated the law is the institution of parliamentary investigation.

On the basis of the conducted research, it is possible to conclude that Ukraine currently needs to implement a systemic approach in the organization of parliamentary control of public finances, which will be based on uniform, including international, principles, which collectively suggests the need to introduce a general implementation model parliamentary control, which will ensure its uniform implementation.

Conclusion

Parliamentary control is an important tool for ensuring transparency and efficiency of public finance management in Ukraine. This allows parliamentarians to review proposed legislation and scrutinize the activities of government agencies to ensure that public funds are being used appropriately and provides an opportunity to question ministers on their activities and policies to ensure they benefit the people of Ukraine as a whole.

The Accounting Chamber of Ukraine is an independent body that monitors and controls public finances in Ukraine, whose work is important for ensuring proper management of public finances in wartime conditions in Ukraine. By monitoring spending and advising on war-related budgetary matters, the House helps ensure transparency in public finances and helps parliament make informed decisions about the proper allocation of resources in times of war or economic crisis.

The functions of the Accounting Chamber help to ensure proper and efficient use of public funds, and also provide audit of public expenditures, which promotes transparency of public budgets and ensures that taxpayers' money is spent rationally.

The article outlines measures to ensure parliamentary control in the field of public finances, which, according to the authors, will contribute to the improvement of parliamentary control of public finances in Ukraine in the conditions of war and the COVID-19 pandemic, as well as help to reduce the level of corruption in the country and increase economic stability in as a whole. By strengthening its oversight role, establishing clear rules and regulations regarding the use of public funds, providing adequate resources for monitoring activities, involving civil society organizations in its oversight activities, and maintaining an open dialogue with citizens regarding their taxes, the Ukrainian parliament can ensure the effective spending of funds in the highly complex military period and the COVID-19 pandemic.

The authors considered the experience of EU member states in the implementation of parliamentary control of public finances will contribute to the analysis of the possibilities of implementing successful experience into Ukrainian practice, which is seen as a perspective for further research by scientists.

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