UDC 336.02.338.242

BASIS OF THE FINANCIAL CONTROL MECHANISM STRUCTURE  
IN THE EDUCATIONAL SYSTEM

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**Research methodology.** In the article there have been proposed the ways of the financial control realization improvement in the system of education based on its structural optimization using the monographic, abstract logical and graphic methods.

**Novelty.** The structure of the financial control realization mechanism in the system of education has been founded, differing from the already existing ones by its dominant body, namely the proper control inspection service of the Ministry of Education and Science (MES) and its regional units, to control the use of budget costs in education on the state and regional levels.

**Results.** Based on the propositions presented, it has been defined that the basis of the financial control mechanism functioning in the system of education should be a structure of vertical and horizontal interrelations between the bodies which will realize special control functions in the educational field namely. The MES control inspection service and its regional units should be the main control body.

**The practical significance.** The propositions on the financial control mechanism structure improvement in the educational system can be used in the work of the MES and its administrations and departments.