

DIRECTIONS OF DEVELOPMENT OF STATE BUDGET CONTROL

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Abstract

In the article is discussed the reforms in the system of state budget control of Uzbekistan and aspects of its development. The main attention is paid to promising areas of budgetary control and the need to improve it, specific features of the legal and methodological support of budgetary control are disclosed.

Keywords: public budgetary control, audit, budget expenditures, initial, current and final control, efficiency, internal control, monitoring, study.

Introduction

In the sustainable development of the country's economy, the importance of state finances, including the state budget, which is the main part of it, and state control over it is important. Therefore, the final goal of the State Finance Management Reforms Strategy - improving control over the State Finance Management System of the Republic of Uzbekistan is one of the most important directions of these reforms¹.

In the state program approved by the decree of the President of the Republic of Uzbekistan No. PF-60 "On the New Development Strategy of Uzbekistan for 2022-2026" adopted by the President of the Republic of Uzbekistan on January 29, 2022, further improvement of the efficiency of the state budget expenditures and improvement of the activities of the state financial control bodies were separately mentioned².

These reforms envisage effective formation and development of the state finance and state budget control system, improving the purposefulness and effectiveness of spending budget funds in the state budget system, as well as improving the control of its movement.

In turn, in order to improve the state financial control, in the process of these reforms, the Law of the Republic of Uzbekistan No. ORQ-546 of July 1, 2019 "On the Accounts Chamber of the Republic of Uzbekistan", No. PF-6300 of August 27, 2021 "On further improvement of the state financial control system" Decree of the President of the Republic of Uzbekistan on February 14, 2022, No. PQ-128, on further increasing the efficiency of state budget

¹ An informative document on the strategy of public finance management reforms developed by the Ministry of Finance of the Republic of Uzbekistan in cooperation with international experts.

² Decree of the President of the Republic of Uzbekistan No. PF-60 "On the New Development Strategy of Uzbekistan for 2022-2026" adopted on January 29, 2022. <https://lex.uz/pdfs/5841063>.

expenditures of the Republic of Uzbekistan and improving the activities of state financial control bodies .

From January 1, 2022, in addition to the forms and types of control carried out by the Accounts Chamber, financial audit, efficiency audit and compliance audit were put into practice³.

At the same time, with the stable growth of the country's economy in recent years, the increase in the amount of the state budget and the development in terms of quality, as well as the study of ways to increase the effectiveness of state financial control in ensuring the stability of budgets of the budget system, the purposeful and effective use of budget funds , the issue of strengthening the control of the state budget has become even more urgent. increases.

Setting a scientific problem

There are many issues of state financial control and its development considered in the works of scientists and specialists. In their research, the problems of state financial control were studied, and the issues of state budget control, its legal basis, development and improvement were partially studied.

The purpose of the study

In order to increase the effectiveness of the state financial control over the budgets of the budget system, it is appropriate to specify the state budget control system, to create a real system of control, and to determine the directions for its optimization.

Research methods

The article analyzes the research conducted in this direction and analyzes the experience of foreign countries. At the same time, empirical-analytical, statistical, analysis of national legislation and other research methods were used in the research.

Analysis and main results

We can see the quantitative growth of the state budget in the increase of budget revenues and expenses. For example, in 2020, the Gross Domestic Product (GDP) increased by three times compared to 2015, and by four times in 2021, state budget revenues (without targeted funds) increased from three and a half times in 2020 and four times in 2021, and budget expenditures (without targeted funds) in 2020 almost four times, and in 2021 it increased five times⁴. At the same time, the increase in the quality of the state budget can be explained

³B. Mirzoev. Performance audit in the state financial control system: importance and prospects of implementation. scientific progress. <http://www.scientificprogress.uz>

⁴M. Mansurov, State finance: treasury and its development prospects. // Monograph. - Latvia. Globe edition, 2022.

by the adoption of the state budget in the form of a law starting from 2020, based on world experience.

These changes, in addition to increasing the quality of the formation, composition and execution of the state budget, create the need to improve the state's financial control system, in particular, budget control. State budget control is a component of state financial control, and its result is assessed by targeted, targeted spending of more budget funds and prevention of excessive and illegal spending.

Today, the weight of law violations, deficits and misappropriations, overpayments and untargeted expenses is increasing in the spending of budget funds. The fact that these cases are not decreasing indicates that the development of the budget control system is lagging behind the process of budget system reforms.

In order to increase the effectiveness of budget control, it is necessary to harmonize the processes of reforming the state budget system and the state budget control system.

The creation of a real system of budget control implies the formation of a single concept of increasing the effectiveness of budget control, taking into account the directions of its optimization.

In order to define the main strategic goals, ideas and directions of development of the budget control system, it is reflected in the single Concept of the state budget control system, in order to develop its Strategy, as well as to implement it.

The Single Concept embodies several principles and directions, and these directions can be described as follows:

The first direction is to improve the regulatory and legal provision of the state budget control system, in which it is appropriate to develop mechanisms for the adoption and implementation of the law on state financial control. This law regulates relations in the field of budget control, the rights and obligations of budget control subjects, and determines the conditions for improving the effectiveness of the state budget control system. At the same time, it is necessary to improve the Budget Code of the Republic of Uzbekistan by clarifying budget control (introducing the concept of budget control, etc.).

The law is considered a unique high criterion for compliance with financial discipline in the field of control. Today, the absence of a single law regulating relations in the field of budget control can be considered as a sign of the weakness of the legal framework of this field. Therefore, it will be appropriate to reorganize the control system after improving the regulatory framework of budget control.

The second direction is the reorganization of the State budget control system, which ensures that the budget system is designed at the level of budgets.

Today's established state budget control system does not ensure the completeness and complexity of control over the movement and purpose of budget funds in all its stages. The budget code does not define external and internal audit and its mechanisms.

In the initial, current and final control of the budget process, the functions and powers of the bodies that do not ensure the regular process are of great importance. Today's urgent issue is to ensure the full execution of the budget by the treasury and increase the role of the treasury in budget control.

The third direction is the complete improvement of the treasury execution of the state budget. Today, the organization of the treasury execution system of the budget is not efficient enough. Some budget organizations and recipients of funds from the budget are not fully covered by the treasury.

According to the Budget Code, in order to prevent irregularities in the spending of budget funds during the budget execution, the Treasury carries out preliminary and current control of the budget execution of the contracts of budget organizations and recipients of budget funds with suppliers of goods (executors of work, service providers) concluded at the expense of the budget funds of the state budget and state special purpose funds. will be carried out with mandatory registration based on control over the amount specified in the estimates and in accordance with the established goals ⁵.

Achieving initial and current control effectiveness in the budget process is impossible without the full introduction of budget treasury execution at all levels of budgets of the budget system. The analysis shows that, despite the implementation of initial and current control by the system, control of the implementation of budget funds, inefficient use of budget funds and many errors and omissions are allowed.

Therefore, one of the main directions of improvement of the state budget control system is the introduction of a single independent treasury system under the Ministry of Economy and Finance, which provides an opportunity to implement initial and current treasury control in the budget system at all levels without changing the organizational structure of the budget control system.

The treasury system of budget execution has a number of advantages by ensuring strict current control and eliminating cases of misuse of budget funds. Such advantages include the possibility of using an automated system of servicing the financial flows of the budget system without the human factor.

The fourth direction is the development and use of information technologies as a factor of increasing the effectiveness of state budget control. Automated systems play an important role in the activity of control bodies. It is important to develop software for the automation of their activities for ministries and agencies working in a single online mode.

The fifth direction is to improve the quality of the methodological base of state budget control. A number of general rules and principles that inspectors rely on during the control process can be noted as part of the methodological maintenance of control measures. However, as a rule, these methods are not specified for budgetary institutions in different social spheres.

⁵Article 176 of the Budget Code. <https://lex.uz/acts/2304138>.

For example, completely different units of account and cost standards are used in conducting budget control in institutions and organizations in ministries and agencies. The development of the methodological system for these budget institutions should not be the same. Also, international methods of state control are not sufficiently implemented.

For this reason, the application of individual methodology of performance indicators for individual budget sector institutions is a necessary condition for increasing the effectiveness of state budget control. 2022 of the 40 first-level allocators of budget funds approved by the decision of the President of the Republic of Uzbekistan dated December 30, 2021 PQ-73 "On measures to ensure the implementation of the Law of the Republic of Uzbekistan "On the State Budget of the Republic of Uzbekistan for 2022"" – It is appropriate to approve the target indicators related to the use of budget funds for 2024 for all ministries and agencies as well as budget organizations.⁶

The sixth direction is the monitoring of the economic efficiency of the activities of budget organizations and institutions and the application of real impact measures.

Determining the effectiveness of the use of specific financial resources of the budget is conceptually important for the optimization of the budget control system. Because, in today's practice, the estimated financing system is not optimal in terms of the efficiency of using budget funds. In this case, priority is given to the control of expenses of the recipients of funds from the budget. Budget organizations try to get as many resources as possible to perform fewer functions and tasks. The importance of control bodies remains to look for discrepancies between approved and actual cost estimates, to identify evidence of misuse of funds. Therefore, it is more effective to win the funding system of fully approved programs. Today, only expenses related to state investments are financed on the basis of the program. In developed countries, including the countries of the European Union, Russia, Kazakhstan and many other countries, budget funds are spent on the basis of developed and approved programs and monitoring is carried out. The state budget is approved by the parliaments of the countries based on the programs.

One of the main stages of the development of audit programs is the monitoring of the financial and economic activity of budget institutions, which includes quantitative and qualitative indicators of the use of budget funds.

An important direction to improve the effectiveness of the state budget control system is to determine measures of real impact. A realistic system of budget control consists in determining the re-spending of budget funds or inefficient use of funds, and if the task of using budget funds with maximum economic efficiency is solved and funds are saved, the saved funds should not be withdrawn from them. This will lead to a reduction in errors and omissions related to budget funds, as well as appropriations. It also creates opportunities in

⁶ . Decision of the President of the Republic of Uzbekistan dated December 30, 2021 PQ-73 "On measures to ensure the implementation of the Law of the Republic of Uzbekistan "On the State Budget of the Republic of Uzbekistan for 2022". <https://lex.uz/docs/5801134>.

practice to improve the budget control mechanism. At the same time, in our opinion, as in most foreign countries (France, Germany, Canada, etc.), wide use of online surveillance and camera methods of state control and their practical use will further increase the effectiveness of budget control.

Conclusions and Suggestions

It should be recognized that in recent years, in the formation of the budget control system, departmental control institutes (internal audit system) conducted by the first-level budget fund allocators were established and it was possible to prevent some violations of the budget legislation. At the same time, in our opinion, there are some shortcomings of this institution, and the lack of initial and current control over these shortcomings. This, in turn, reduces the completeness and effectiveness of this control.

We recognize that it is appropriate to first develop its single concept in order to define its main strategic goals, ideas and directions of development from the point of view of improving the modern state budget control system, reducing the human factor in legal and financial operations, and preventing systematic financial errors and deficiencies. The creation of this Concept requires the determination of not only quantitative, but even more important - qualitative indicators, and the implementation of large-scale scientific research. Also, the use of modern methods of state control, which are widely used in world practice, will further increase the effectiveness of state budget control. This, in turn, requires the development of legal and regulatory bases of state budget control.

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