



IMPROVING THE METHODOLOGY OF STATE FINANCIAL CONTROL OVER THE BUDGET PROCESS

G.M. Samandarova, PhD

Tashkent State University of Economics

Article history:	Abstract:
Received: 11 th April 2024 Accepted: 10 th May 2024	The article examines ways to improve the methodical provision of state financial control over the budget process. In addition, proposals for the development of standardization of state financial control in the short, medium and long-term perspective have been developed.
Keywords: State budget, budget process, tax, efficiency, financial control..	

INTRODUCTION. Studying the issue of improving the existing and used methodology for the implementation of monitoring and control of the budget process is one of the most important and necessary issues, because it is important for the quality of the implementation of control and expertise, analytical activity, as well as for the effectiveness of this control. . At the same time, the issue of standardization of state financial control and its development is considered. According to the chairman of the Spanish Chamber of Accounts, Manuel Núñez Pérez, the most significant result of the introduction of standards is the improvement of the quality of standardized activity processes through the systematization and rationalization of these standards. Regardless of the organization and institution, it is designed to ensure the achievement of clearly defined results by strictly following standard procedures. This is especially important in public administration, where compliance with regulations is an indispensable requirement.

ANALYSIS OF LITERATURE ON THE TOPIC.

According to Russian scientist T. Y. Serebryakova, "Standardization is an integral part of audit and audit activities. Today there are 40 standards in Russia, of which 2 are the first generation, 29 are the second generation, and 9 are the third generation. In addition, "The head of the Vietnam Audit Service Agency, Auditor General Ngo Van Tuan, said that 39 INTOSAI standards and other standards have been developed to ensure the independence of the audit service in Vietnam."

Standards also "contribute to the spread of a common language and common approaches, preventing different interpretations of the same facts, which is important for the interpretation of the report, both for internal use and for interested external users. In addition, standards increase the transparency of

management and provide access to information." Recently, INTOSAI, the European Supreme Audit Institutions Organization EUROSAI, as well as IFAC have paid great attention to the problem of standardization of control at the international level, as evidenced by the introduction and application of ISSAI and INTOSAI GOV international standards in the strategic work plans of organizations. we can see that there is a related goal.

ANALYSIS AND RESULTS. In our opinion, based on the conducted analysis, we can conclude the following. Development of the issue of standardization of state financial control is one of the most urgent issues from the point of view of improving the methodical provision of control over the budget process. The table gives suggestions.

Table 1
Proposals for the development of standardization of state financial control in the short, medium and long term

Time interval	The content of the proposal for the development of standardization
1. Short term	Local development of the standardization process, that is, the development of standards for their activities by external and internal bodies with mandatory consideration of legal documents.
2. Medium term	Development of the process of uniform standards for control bodies formed by executive and legislative (representative) state bodies. The implementation of such an idea already allows to consider and choose the best



	experience and methodological support for the preparation of uniform standards. In addition, doing so and standardizing through this intermediate step helps to clearly differentiate the supervisory powers between internal and external public financial control authorities.
3. Long term	Development of the process of standardization of state financial control by unification of uniform standards, including organizational, functional and special standards of financial control of the public sector, and transition to their use.

The basis of the proposals presented in the table for the development of the standardization of state financial control in the short, medium and long term perspective is that any control measure carried out by state bodies will be related to the verification of the use of budget funds to a certain extent. Therefore, the proposal of the main directions of development and the determination of the main factors of standardization of control will have a positive effect on the development of the issue of methodological support and, accordingly, on increasing the efficiency and quality of control over the budget process. The implementation of the proposed scenario for the development of the issue in question largely depends on certain factors, which include:

- the need to take into account international experience in the field of practical approaches to control standardization (especially from the point of view of introducing fundamentally new management tools);
- determine the general structure of standards and the logical content of each specific standard included in the general structure;
- public discussion of draft standards;
- determining the role and importance of standards in the methodical provision system;
- exclusion of formality in the use of standards.

It is not necessary to justify most of the factors presented due to the clarity of the phrase used, but we think that some of them should be touched on.

In particular, the general structure of standards and the factor of determining their logical content require special attention. The creation of a general structure of standards is related to the need to provide auditors with the necessary standards, but nevertheless there should not be too many standards that can

negatively affect the quality of control, because it is important to simplify the work of auditors. instead, they are only complicated by unnecessary restrictions. Establishing the general structure of control standards depends on their classification symbol.

In our opinion, the construction of the structure of standards can be done in 3 ways. The first option, depending on its content and the audited area of the use of budget funds, is related to the procedure for solving one control issue according to each specific standard or implementing each specific control activity. Using this option leads to an infinite number of standards, which in many cases duplicate the content of individual questions due to the similarity of the methods used and the actions taken to check them. This parameter is acceptable for the state financial control body that has not previously used control standards in its activities. A second option for control standardization may be to separate the classification feature to create a common structure of standards, depending on the nature and direction of the activity. In particular, it is proposed to highlight the organizational, functional and special standards listed in the table.

Table 2
Content of organizational, functional and special standards

Type of standards	Content of the standard and its purpose
1. Organizational standards	It is intended to regulate the main aspects of the preparation and holding of any event by defining general requirements for the content, its object, subject, main stages of the event, main methods and means of the event. The advantage of introducing such standards in many cases is related to eliminating the need to constantly repeat the same information for different events.
2. functional standards	It is intended to describe in detail the rules of organizational standards for each specific type of activity in connection with their individual stages. In other words, these standards should provide all the basic tools for planning, conducting, reporting and implementing the results of each specific event.
3. Special standards	The first two types are designed to solve control issues that are not



regulated by the standards. These may include issues related to the fulfillment of requirements for joint audits by two or more supervisory bodies, including the rules on joint audits with supervisory bodies and international state audit bodies.

The use of the proposed structure allows to regulate the procedure for the implementation of control, expert analysis and other activities based on the determination of both general and special requirements.

"Creating a common structure of standards is effective because it allows to eliminate duplication in the standards of general issues for each specific type of activity, as well as allows the auditor to make decisions on specific control actions during the implementation of a certain stage of the implementation of these standards. provides a comprehensive set of tools to In addition, the use of this structure has a positive effect on the effectiveness of management decision-making, and also serves to develop uniform standardization of external and internal state financial control.

In addition, such a structure of standards can be formed at almost any proposed time stages (short-term, medium-term and long-term) of the development of control standardization. In addition to the problem under consideration, there will be the development of other means of methodical control over the budget process, including methodological recommendations, instructions and instructions, and the analysis of the prospects for their use.

The current state of this issue is characterized by fragmentation and randomness of applied methodological recommendations, which by no means cover all control issues. In addition, the trend of using methodological recommendations instead of control standards continues. The analysis of the issue of using methodological recommendations as an alternative to standards showed that this approach is wrong, because they cannot regulate the requirements that are mandatory for all auditors of the control body, because methodological recommendations are of an unacceptable nature in the case of standards. and may be advisory in nature only. In this regard, it is necessary to define directions for the effective application of methodological recommendations in the conditions of development of standards and their use.

At the same time, "the main issues of conducting a strategic audit should be determined only by the standard, because only they can ensure compliance and fulfillment of the main requirements for this event

without any exceptions." The main issue of this standard is to define the definition, purpose of the audit, as well as the scope of its application. In addition, it is necessary to determine the requirements for the stages of strategic audit planning, starting with the features and ending with the preparation of the report. At the same time, general requirements require the establishment of a sequence of actions with a mandatory sign, which methods can be used. The peculiarity of this standard is that it does not need to describe in detail the application of materials preparation methods or properties. It should be noted that the integration of these requirements for implementation stages is necessary due to certain characteristics. In particular, the strategic audit differs from any other control and expert analysis activities in that it provides comprehensive coverage of initial and subsequent control, as well as establishing an assessment of the possible consequences of the implementation of large projects. In particular, in our opinion, the most useful option is to develop and apply methodological recommendations depending on the stages of strategic audit, since each of them has its own unique characteristics.

The main stage of this event is planning, implementation and presentation of results. For each of them, it is recommended to develop methodological recommendations that reveal all their main features in more detail. "The uniqueness of the proposed option for the development of methodological support of control includes defining the basic requirements of the standard, and all details, in turn, should be reflected in methodological recommendations." In this regard, instructions for a specific stage of strategic audit should include a description of the characteristics of the stage and the necessary actions to be taken, as well as an analysis algorithm to determine the main areas of control related to increased risk. need In addition, it should be said that recommendations on the implementation of documents based on the control results should be given. Thus, ongoing changes in the field of financial control indicate the need to review and analyze the tools used.

In addition, it requires a comprehensive study of the problems of monitoring the budgeting process, the development of an approach to evaluation using the given proposals and indicators for efficiency criteria. "In general, the conducted research corresponds to the stated goal of developing a methodical control over the budget process in the context of the reform of state financial control in the republic. At the same time, based on world experience, the development and implementation of individual state control standards for



state financial control bodies (Chamber of Accounts, State Financial Inspection, Treasury, internal audit services, etc.) among other things, it increases the quality and effectiveness of control over the effective and targeted use of state budget funds.

CONCLUSIONS AND SUGGESTIONS. One of the important and necessary issues is to standardize and develop the state financial control, including the existing and used methodology for monitoring and control of the budget process. The purpose of the standards is to determine the single requirements that ensure the quality, efficiency, as well as the integrity, interdependence, consistency, transparency and impartiality of the control performed by the financial control bodies. It is considered appropriate to introduce internationally recognized control standards in the country. Based on foreign experience, one of the important directions of improving the state financial control system is the use of the efficiency audit institute, which is highly rated as a modern control method with great potential and internationally recognized as an independent type of state financial control, which increases the effectiveness and efficiency of control. In order to achieve the objectivity of control results in the use of state resources, limiting the duplicated functions of the authorized bodies that control each other, improving the types of control, including the initial, current control and monitoring powers at the stages of planning, drafting and implementation of budget obligations should be fully vested in the Treasury. In addition, it is considered appropriate to continuously control and monitor the effectiveness of state procurement and to carry out a systematic audit.

REFERENCES

1. Kazakova N.A. *Sovremenniy paradigmi i metodi analiza i kontrolya budjetnoy effektivnosti: monografiya* / N.A. Kazakova, YE.A. Fedchenko, L.B. Trofimova. - M.: INFRA-M, 2014. – 270 s.
2. Kroxina, Y. A. *Budjetnoye pravo Rossii: uchebnyy [Tekst]* / Y.A. Kroxina. – 2-ye izd. pererab. i dop. – M.: Izdatelstvo Yurayt; ID Yurayt, 2011. – 409 s.
3. Komyagin D.L. *Budjetnoye pravo Rossii: ucheb. posobiye*. M.: Institut publichno-pravovix issledovaniy, 2011.
4. Karpov E.S. *Budjetniy kontrol v Rossiyskoy Federatsii: monografiya* / E.S. Karpov. - M.: INFRA-M, 2012. – 139 s.
5. Lebedev D.O. *Gosudarstvenniy finansoviy kontrol v usloviyax kaznacheykskoy sistem: dis. kand. ekon. nauk: 08.00.10/ Lebedev Dmitriy Olegovich. - Tyumen, 2003. – 172 s.*
6. Kilberg V. *Yagona g'azna hisobvarag'i joriy etilgan sharoitda budjet daromadlarini ma'murlash va budjetlar o'rtasidagi o'zaro munosabatlarni tartiblashtirish masalalari. Jurnal. Moliyachi ma'lumotnomasi. 2013y.№1. b.33.*
7. Qurbonov H., Bijanova M. *Davlat budjeti xarajatlarining amaldagi ijtimoiy-iqtisodiy islohotlardagi ahamiyati. Biznes-daily.uz/ru. 27 okt. 2015 g. Nomer: №9 (93)-2015.*