

FOREIGN EXPERIMENTS OF FINANCIAL CONTROL AND INTERNAL AUDIT

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ABSTRACT

In this state, the questions of the organization of the internal audit service and the budget organization of the Republic of Uzbekistan, the specifics, factors, organizational requirements and the organization, the problems of the budget system, regulatory and legal documents that explain the basic organization of the internal audit service, and also the contribution of the organization of the internal audit service are listed in this state. В budget organization В sovershenstvovanie organizational detail.

Keywords. Internal audit, internal control, budget organization, control, monitoring, state financial control, cost estimate, service activity.

INTRODUCTION

In budget organizations, the allocation of budget funds through proper organization, control over their effective use based on the plan, and reducing risks to an acceptable level play a key role in increasing the effectiveness of the organization's activities. Proper planning and targeted use based on the plan depends on several factors, and their continuous monitoring is characterized by the proper organization of the internal control system. The control of this system is entrusted to the internal audit service. The internal audit service can be recognized as an activity designed to help implement effective control over various links of the internal control system. With the organization of the internal audit service in budget organizations, it is possible to prevent many errors and violations before they are committed, to develop various proposals for solving existing accounting problems, and thus to achieve positive results in the activities of the budget organization.

Literature review

In analyzing the activities of the internal audit service in budget organizations, the scientific research works, articles and scientific developments conducted by local and foreign scientists in this direction were studied. In particular, international scientists E.V. Natarova and A.V. Smetanko's thoughts are of particular interest. In particular, N.V. Gamulinskaya singled out separate stages of internal audit in budget organizations. In his opinion, "... internal audit in budget organizations should be

objective and effective. In order to achieve this, it is necessary to fully implement all the predetermined stages of the internal audit."

Among the scientists of our country, S.U. Mekhmanov and Z.U. In Khamidova's scientific works, the need for the establishment of an internal audit service in budget organizations, its goals and tasks in the organization's activities, as well as existing problems in the field were analyzed. In his articles, S.U. Mekhmonov explained how important it is to organize an internal audit service in budget organizations as follows: "... effective implementation of internal audit activities in budget organizations strengthens the provision of targeted and rational spending of budget and extra-budgetary funds."

RESEARCH METHODOLOGY

The internal auditor efficient in government institutions safety valve in the maintenance of public money, and here we must highlight the role of the internal auditor and the importance of his presence in the government departments, and financial matters, especially government funds that are related to the state and its citizens material and moral entity, and with the expansion of the activities of State and Government and the emergence of many cases of breaches of the financial system in many countries of the world, particularly developing ones states, which leads to a stop at this problem and start thinking to find a scientific and practical solutions are bound to contribute to the existence of solutions to this problem.

ANALYSIS AND RESULTS

Each country has its own financial system, which generally performs almost the same function, which is distribution and control. The distribution process is carried out within the framework of the current situation and established norms of each financial political entity. From this point of view, there are no universally recognized and strictly defined principles and rules for the distribution function of finance.

The control function is somewhat more complicated than the distribution function. It performs the same task in every country: to regulate the economy at the same time and achieve economic efficiency as a result. As a result of the effective implementation of financial control, factors that negatively affect economic stability in the country will be eliminated. As a result, there are two macroeconomic environments that are the most important for each country. First, the correct adherence to economic and legal laws and ensuring the continuity of the production process leads to the achievement of market equilibrium, and secondly, the same properly functioning mechanism leads to an increase in state budget revenues.

The fact that financial control is so important raises the question of its further optimization. The most common and effective way to find a solution to the problem is to make changes to the current financial control system by studying the experiences of

developed countries and drawing appropriate conclusions from them. In some countries (Australia, Canada, Great Britain, Denmark, India, Egypt, Ireland), the functions of state financial control are performed by separate officials. In other countries (Belarus, Lithuania, Moldavia, Cyprus, Albania, Israel, Afghanistan, Jordan, Indonesia, Colombia, Monaco), the powers of the state control service are assigned to accounting offices.

In addition, in some countries (France, Italy, Romania, Tunisia, Argentina, Haiti, Algeria, Guinea, Morocco, Slovenia) the functions of financial control bodies are carried out by the audit courts. Also, in some countries, control functions are carried out by the state general inspectorate, accounting chambers, control chambers and audit chambers. The approach based on comparison and comparison in the study of foreign experiences not only forms a scientific worldview at the same time, but also creates the ability to fully understand the essence of the studied knowledge and to use this approach in the study of knowledge related to other fields.

1-table

The main stages of the formation and development of state financial control in the world¹

Years	Event
1314 year	The post of General controller of the England State Treasury was introduced
1319 year	A Chamber of Accounts was established in France
1365 year	The Chamber of Accounts of the Kingdom of Navarre was established (Spain)
1761 year	The Austro-Hungarian Chamber of Accounts was established
1861 year	The Italian Chamber of Accounts was established
1920 year	The Austrian Constitution was adopted, which included a chapter on the principles of accounting and financial control.
1921 year	The Office of Budget Control was established as an independent political agency within the US Legislature.
1977 year	At the IX Congress of INTOSAI (International Organization of Supreme Financial Supervisory Authorities) in Lim, the Declaration was adopted, which defined the main principles and tasks of external control over public finances in a democratic society.

When analyzing the practice of financial control in the Federal Republic of Germany, it is necessary to pay attention to the fact that the control bodies in the country are given wide freedom in the scope of their activities. We can learn this through Article 14 of the German constitution. According to this article, the employees of the Federal Accounts Chamber have absolute state authority in determining the course of audit activities, choosing the types of control and audits, and developing audit plans. From this we can see that a specific article of the national Constitution was

¹ Abidov M.I. Important directions of development of state financial control in Uzbekistan. // "International Finance and Accounting". 2020 year. No. 5.

developed specifically for the employees of the Accounts Chamber. This shows the importance of financial control in the country's financial system.

In the Bundestag of the Republic of Germany (Parliament in Germany is called "Bundestag"), the Budget Committee, which performs the most important tasks of financial control, was established. also performs tasks such as exiting.

In Germany, as in many other countries, including Uzbekistan, the development of the budget is entrusted to the Ministry of Finance. According to German politics, the Ministry of Finance, which is considered an executive body, does not have the right to participate in the Bundestag. The budget committee will in this case consider the future financial plan presented by the ministry from the perspective of the Bundestag. If the budget parameters are met, the next budget will be discussed in the Bundestag. The analytical conclusion drawn from this is that the budget committee functions as a mutual "bridge" between the legislative and executive bodies in the Republic of Germany. From the collected data, it appears that the Chamber of Accounts in Germany has been given wide powers. We can see this from the introduction of the position of president, not chairman or director, to the highest level of the chamber's management. The administration of the chamber is structured like that of the country as a whole, and the work of the senate is followed in making decisions on issues or problems of primary importance. The division of the senate into 2 sections and the transfer of the matter to the grand senate only in the case of revision will lead to a certain reduction of the control body's work.

Japan is an empire based on the form of government, and a country based on a mixed economic system based on economic factors. Currently, many economists and analysts of the world are seriously committed to studying the Japanese economic model. Because maintaining the name of the third economy of the world even in the conditions of almost no natural resources and the possibility of force majeure situations is very high, it certainly encourages learning.

As in Germany, the Audit Office is independent of the executive body - the Council of Ministers. Also, the top part of the directorate belongs to the president, who is elected for a period of 7 years. The uniqueness of the control organization means how deep its importance is. Therefore, it is recognized by law that the Control-Inspection Department has the right to participate in the legislative body with its vote. In Japan, general examinations for employment in government organizations have been introduced, and personnel who pass this examination will also have the right to work in the Inspection Department. Examinations are conducted by the State National Service, which is specially organized for the employees of the Board. The employees of the control and inspection department

2-table

A (conceptual) interpretation of the organization of financial control in different countries according to different criteria

Criteria	JAPAN	Germany	Russia
Name of the office	Control Inspection Department	Federal Accounts Chamber	Accounts Chamber
Relevant legislation	The Constitution of Japan, the Law on the "Supervisory Board".	The Basic Law (Constitution) of the Federal Republic of Germany, the Law "On the Duties of the Offices of the Federal Accounting Chamber".	Constitution of the Russian Federation; Law "On the Chamber of Accounts".
Purpose of control	<ol style="list-style-type: none"> 1. Verification of income and expenditure of budget funds and approval of reports. 2. Checking accounts (legal entity) financed from the state budget (more than 112). 3. Subsidy, loan, etc. from the state budget. checking accounts of funds allocated for financial assistance 4. Supervision of accounting work 	<ol style="list-style-type: none"> 1. Making financial reports of the federal budget and federal enterprises, as well as checking their compliance with the principles of economy in budget execution, economic activity and other laws 2. To check the status of the state's obligations to the state over the implementation of income and expenditure parts. 3. Conducting checks on the use of funds allocated and advanced for safekeeping (deposit) to independent departments 	<ol style="list-style-type: none"> 1. Control of the timely implementation of income and expenditure items of the budget of the federal budget and extra-budgetary federal funds. 2. Determining whether the spending of state funds and the use of federal property is appropriate and effective. 3. Assessment of the reasonableness of income and expenses in projects of federal budget and extra-budgetary federal funds.
Accountability	Reports are submitted to Parliament. It consists of the above sections, conclusions are made on errors and shortcomings, measures to be taken are recorded.	Reports and opinions are sent to the Bundestag and the Bundesrat	He submits a report to the Federal Assembly on quarterly inspections.
Information	The financial year is from April to March	The financial year is from January to December	The financial year is from January to December

are also filled at the expense of personnel who have passed this exam and the result of which is sufficient to carry out activities in this body. According to the main aspect of the theoretical analysis - the approach from the point of view of advantages and disadvantages, the selection of employees in this way leads to the following effects:

- Effective operation of the management apparatus is ensured;
- People's confidence in the government will be strengthened and increased;
- Instills in future personnel a passion for study, research and confidence for a bright future;
- It causes current employees to regularly work on themselves.

To talk about the shortcomings of this event, we had trouble finding this flaw, but unfortunately, we did not find any noteworthy flaws.

The next serious issue is improving the qualifications of the personnel who have passed the exam. For this purpose, the department organizes various courses for its employees on the condition that they are exempted from work or work.

In Japan, the characteristics of the human factor are also of primary importance in the economy. Analytical work has shown that the humane approach to the employee in the country is reflected in the following values:

- people's strict attitude to hierarchy - loyalty to the person who is higher than himself;
- convenience in one company (recruitment system for the whole life);
- putting personal interests ahead of state and elite interests;
- obvious collectivism, social unity, material self-restraint (ethics of devotion to work);
- Instilling in the minds of people as a national idea to strengthen and raise Japan's place in the world.

CONCLUSION

According to this article, which defines the basis of our dissertation topic, we can conclude that studying foreign experiences in all developing sectors of our developing country is a very important task. As a result of studying foreign experiences, we can have a clear idea of which structure or their systematic work is compatible with our laws, values, and way of management. In addition, implementation of all fields and reports based on international standards, application of foreign experiences in the accelerated economic conditions, membership of international structures related to the field also determines the place of our country in the international community. This, in turn, increases the investment attractiveness of Uzbekistan and increases the flow of investors. As a result of studying how the state financial control and internal audit service is organized in different countries, we were convinced that although the control bodies have different names, powers and spheres of influence, they have the same task - to control over the rational use of budget funds.

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