

IMPROVING THE THEORETICAL AND LEGAL BASIS FOR ORGANIZING STATE FINANCIAL CONTROL

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Abstract. The article examines the theoretical and legal foundations of state financial control, the concepts and essence of financial control, the views of financial law scientists on its content and types. The theoretical views and recommendations studied and discussed may be interesting and useful for scientists and practitioners in the field of finance.

Key words: state financial control, financial control, content of state financial control, essence of financial control, classification of financial control. , control signs, types of control.

Абстрактный. В статье изучены теоретические и правовые основы государственного финансового контроля, понятия и сущность финансового контроля, взгляды ученых финансового права на его содержание и виды. Изученные и рассмотренные теоретические взгляды и рекомендации могут быть интересны и полезны для ученых и практиков в области финансов.

Ключевые слова: государственный финансовый контроль, финансовый контроль, содержание государственного финансового контроля, сущность финансового контроля, классификация финансового контроля, знаки контроля, виды контроля.

The emergence and development of financial control is closely related to the organization and development of the state financial system. The organization of financial control is considered an essential element of financial resource management, and such management reflects responsibility to society. Control is not the last goal; control is an integral part of the management system and a necessary condition for the effective development of the country's economy and financial system. Financial control is considered as a structural element of state control over the management of socio-economic development of society. As our respected President Sh. Mirziyoyev stated: "Our most important task is to further strengthen macroeconomic stability and maintain high rates of economic growth, including ensuring that the State budget is balanced in all respects and the price level in the national currency market. stable." State financial control is one of the most important tasks of public administration. State financial control is one of the most important tasks of public administration. One which is legality, compliance and financial resources, and the other country deviate from

accepted laws and standards of property management efficiency enables output control. The state budget solves important socio-economic problems by financing the needs of budget fund managers. Despite its importance for the development of the economy and society as a whole, the budget system of Uzbekistan has certain shortcomings associated with the problems of financing the budget deficit in conditions of high centralization, high levels of public debt and others. State financial control is a comprehensive and purposeful system of economic and legal activities of state government bodies, based on the basic laws of the state. The country's constitution plays a decisive role in organizing financial control. Its legal regulation depends on the type of state, its socio-political orientation, the level of economic development, and the relationship between forms of ownership. State financial control is aimed at controlling the cost proportions of the distribution of gross domestic product. State financial control is one of the most important tasks of public administration and includes control over the legality, compliance and efficiency of financial resource management. as well as deviations from accepted laws and standards. The main goal of state financial control is to determine the compliance of financial resource management in all areas of production with the objectives of state financial policy. The most important task of state financial control is to provide citizens and society with comprehensive support. and reliable information on the formation and use of public funds. The purpose of state financial control is to ensure the legality and efficiency of the use of the state budget and extra-budgetary financial instruments and state property. In accordance with these main tasks, the DMN includes the following:

- organization and control of timely execution of income and expense items in accordance with the size, structure and purpose of the budget and extra-budgetary funds;

- assessment of the validity of items of income and expenses of budgetary and extra-budgetary funds

- financial examination of draft laws, as well as regulatory legal documents of government bodies, expenses covered by budgetary funds or influencing the formation and execution of budgetary and extra-budgetary funds; off-budget funds; The entire financial management system is based on government financial policy. That is why financial policy is the most basic element of the financial management system. Financial policy is the independent activity of the state in the field of financial relations. This activity is aimed at providing appropriate financial resources for the implementation of a particular program of economic and social development of the state.

State financial control ensures the implementation of state policy, the function of public administration, its goal is to ensure that the competent authorities take appropriate corrective and preventive measures based on the norms and rules of financial resource management established by the state. state controlled system. The

main goal of state financial control is to determine the compliance of financial resource management practices in all areas of production with the objectives of state financial policy. The most important task of state financial control is to provide support to government agencies and society. with complete and reliable information on the formation and use of public funds. The tasks of state financial control in the Republic of Uzbekistan are organized on the basis of the “Budget Code of the Republic of Uzbekistan”, which entered into force on January 1, 2014, which is the basis for monitoring the effectiveness and efficiency of the use of budget funds, the reliability of the budget and the targeted use of budget funds are considered. Firstly, state financial control, which plays an important role in ensuring the functioning of the political system, can simultaneously perform the following functions:

- social management;
- political leadership;
- democracy;
- legal regulation.

Control activity as a specific form of government activity has its own functions: Financial control is carried out on the basis of special principles. Control principles represent scientifically developed and practical political, organizational and legal foundations of control, compliance with which ensures the effectiveness of control. The principles of control determine the general procedure for control in the field of finance. Based on many years of experience, the basic principles of organizing state financial control in the world have been developed, which every civilized country follows and strives for. These principles require legality, integrity, objectivity, competence, and transparency. Legitimacy is one of the important principles of financial control; firstly, it ensures the legality of the use of state and local financial and material resources, and secondly, the activities of control bodies must be organized within the limits of their powers established by law.

Literature

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