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Mechanism of Budgetary of State Financial Control Agencies

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Abstract: This research paper describes the studies conducted on the institutional development of state financial control based on advanced foreign experience and domestic features. It contains institutional models used in the practice of state financial control in the developed countries of the world, types, forms and methods of financial control, factors affecting the quality of state financial control, as well as scientific and practical conclusions and proposals for the institutional development of state financial control.

Keywords: financial control, state financial control, state budget, budget organization, gross domestic product, control, remote control, financial errors.

I. Introduction.

The activities of the Accounts Chamber have been improved in order to fulfill the tasks identified in the Action Strategy for the five priority areas of development of the Republic of Uzbekistan for 2017-2021, and to determine the most important tasks of the Accounts Chamber of the Republic of Uzbekistan at the present stage of reforms and development of the country.

The Accounts Chamber of the Republic of Uzbekistan is the supreme body of external audit and financial control. He exercises his powers independently and independently of all state bodies and organizations, their officials, is directly subordinate to the President of the Republic of Uzbekistan and is accountable to him and the chambers of the Oliy Majlis of the Republic of Uzbekistan. Systematically provides information to the President of the Republic of Uzbekistan on its activities, including ensuring the completeness of revenues to the State Budget of the Republic of Uzbekistan [1-3].

II. Methods of research

Systematic analysis of the formation of the parameters of the draft state budget of the Republic of Uzbekistan and their compliance with priority areas of socio-economic development, auditing the sources of financing of adopted state and regional programs.

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Fig.1. Financial control procedure

To study and control the completeness of the receipt of funds and other extra-budgetary funds to the budgets of the budget system, to identify and mobilize reserves for increasing budget revenues through the widespread use of modern information technologies (fig.1).

checking the efficiency and legality of spending funds from the budgets of the budget system and other extra-budgetary funds and determining the reserves for their reduction at all levels, the feasibility of investment projects implemented from the budgets of the budget system and funds raised by the state, and assessing their validity [4-7].

Development of proposals for the further improvement of tax and budget legislation, the introduction of modern methods of budget planning by studying and summarizing the causes of systematic violations and proven world experience [8-10].

Assessment of the feasibility of the relationship between the republican budget and local budgets, the correctness of determining the powers of local governments in terms of revenues and obligations in terms of expenses, proposals for the development of their financial self-sufficiency.

Completeness and efficiency of the implementation of state and regional programs of socio-economic development, decisions of the President of the Republic of Uzbekistan, as well as agreements and documents signed during the state visit of the President of the Republic of Uzbekistan to foreign countries on behalf of the President of the Republic of Uzbekistan on organizing control.

An external audit of the monetary policy of the Republic of Uzbekistan, the state of state assets and liabilities, the management of gold and foreign exchange reserves, as well as operations with precious metals and precious stones.

The Accounts Chamber was granted the following rights:

access to the database of state bodies and organizations in order to fulfill the tasks assigned to it;

within the limits of its authority, submit mandatory submissions to state bodies and organizations on the elimination of inconsistencies in their databases;

Control measures to assess the reliability of the forecast of state budget revenues, expand the tax base, ensure the full collection of taxes and complete accounting of taxable objects include financial, tax and other involvement of employees of bodies;

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based on the results of control measures, further improvement of legislation and law enforcement practice, increase in the efficiency of the activities of state bodies and organizations, abolition of inactive tax and customs benefits, improvement of tax administration and full coverage of the taxable base, making proposals for changes;

Submit submissions to the Ministry of Finance of the Republic of Uzbekistan and the State Tax Committee, as well as to local government authorities on the application of disciplinary sanctions against the heads of regional state tax and financial authorities.

Tax audit an audit of the implementation of tax legislation, which is carried out by the state tax authorities, and in cases provided for by law, by the prosecutor's office.

A tax audit is carried out in the form of an audit (audit) of the taxpayer's financial and economic activities and a short-term audit.

An audit (revision) of the financial and economic activities of a taxpayer is the study and comparison of accounting, financial, statistical, banking and other documents of a taxpayer in order to control compliance with tax laws.

A short-term audit is not related to the audit of the financial and economic activities of the taxpayer, but is an audit of the compliance of its individual operations with tax legislation.

III. Results

Officials of the state tax service agencies and taxpayers are participants in tax audits. A representative of the taxpayer may also participate in tax audits. Also, in cases provided for by law, experts, translators and independent persons who are not interested in the results of a tax audit may be involved in a tax audit. Taxation of the activities of economic entities that are members of associations of economic entities audits can be carried out with the participation of representatives of these associations at the request of economic entities.

Amendments to some legislative documents of the Republic of Uzbekistan dated December 29, 2017 “In connection with the adoption of additional measures to ensure the rapid development of entrepreneurial activity, comprehensive protection of private property and qualitative improvement of the business environment” and in accordance with Law No. NC-418 “On amendments » A number of amendments and additions were made to the Tax Code. In particular, an alternative type of tax audit has been cancelled.

In practice,checks are divided into the following types:

- planned tax audit;
- unscheduled tax audit.

A scheduled tax audit (audit) of the financial and economic activities of a taxpayer is an audit conducted on the basis of an approval plan approved by a specially authorized body that coordinates the activities of regulatory bodies.

Unscheduled tax audit of the financial and economic activities of a taxpayer, carried out in connection with the liquidation of a legal entity, as well as coordination of the activities of regulatory authorities on the basis of appeals from individuals and legal entities about violations of legal documents - this is a short-term audit conducted by decision specifically authorized agencies.

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IV. Conclusion

The grounds for conducting a scheduled tax audit are:

- an extract from the coordination plan for conducting inspections, issued by a specially authorized body that coordinates the activities of control bodies, or its respective territorial subdivision. In this case, the extract must be certified by the appropriate signature and seal, indicating that it corresponds to the original;
- an order of the state tax service body on the basis of a plan for coordinating the conduct of audits, indicating the objectives of the audit, the composition of the officials of the audit, the period to be audited and the deadline for the audit.

The grounds for conducting an unscheduled tax audit are:

- decision of a specially authorized body coordinating the activities of regulatory authorities to conduct an audit, indicating the name of the object of the audit, the taxpayer identification number, the objectives of the audit, the timing of the audit and the motives justifying it;
- an order of the state tax service body, issued on the basis of a decision of a specially authorized body for coordinating the activities of regulatory authorities, indicating the objectives, timing of the audit and the composition of the auditing officials.

  On the territories of markets, shopping malls and adjacent sites for temporary storage of vehicles, one-time payments, the rent must be paid in full and the payment will be taken into account, cash registers with fiscal memory, payments on a plastic-based card will be accepted. The grounds for conducting short-term inspections, related to the use of payment terminals, as well as compliance with the rules of trade and service, are:

- a decision of a specially authorized body coordinating the activities of regulatory authorities to conduct an audit indicating the name of the object being inspected, the taxpayer identification number, the objectives of the audit, the timing of the audit and the grounds justifying it;
- an order of the head of the department of the state tax service, authorized by law, issued on the basis of a decision of a specially authorized body coordinating the activities of regulatory authorities, indicating the objectives, timing of the audit and the composition of the auditing officials.

The grounds for conducting an unscheduled tax audit of a liquidated legal entity are:

- written notification of the liquidator or the body of state registration of legal entities on the liquidation of the legal entity;
- an order of the state tax service body indicating the objectives of the audit, the timing of the audit and the composition of the inspectors.

The agency of the state tax service is obliged to notify the business entity in writing of the start of a scheduled tax audit at least thirty calendar days before the start of the audit, indicating the timing and subject of the audit.

The results of a desk audit conducted on the basis of the study and analysis of financial and tax reporting submitted by a business entity in the prescribed manner, as well as other documents on the activities of a business entity available in the state tax service body management only in cases of detection of violations.

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