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STATE INSTITUTION FINANCIAL CONTROL SYSTEM IMPROVEMENT
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Abstract:

Improvement The task of financial control is a deviation from accepted standards and a violation of the principles of legality, efficiency, and improvement of resource management. The existence of financial control of the state institution is a condition for effective activity in the field of education to prevent, identify and prevent financial crimes.

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Introduction

In the modern world, education is a complex social institution, the purpose of which is to form a socially flexible person with the necessary knowledge and skills, the level of which should be monitored and raised during the educational process.

Education is as important and significant as possible throughout a person's life, but studying at a university becomes a sphere of human activity that decisively determines other aspects and aspects of society's life, the need for effective socio-economic development of the country, the need to prevent the state from lagging behind global development trends.

It should be noted that almost all developed countries have carried out various reforms of the national education systems in depth and scale and have spent large financial resources on this. This trend is also characteristic of modern Russia, where reforms in the field of higher education began, which later gained state status

In the context of modern state policy, the issues of financing the process of vocational education have been resolved. This is qualified, efficient financing that helps to develop the higher education system in quality and, as a result, to increase the state workforce necessary for its further development.

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Public financial control is one of the most important tasks of public administration, which includes control over legality, compliance and deviations from accepted laws and standards of efficiency of financial resources and other public property management.

For legal science and practical activity in the field of finance, it is important to distinguish the

concepts of "state financial control" and "state audit", for this purpose, in this study, the theoretical and legal foundations of state financial control, the concept and nature of financial control are reviewed and studied. Took the task.

The purpose of state financial control is to ensure the legality and effectiveness of the use of state budget and extra-budgetary financial instruments and state property. In accordance with these main tasks, State financial control includes:

- organization and control of the timely implementation of income and expenditure items according to the size, structure and goals of budgetary and extra-budgetary funds;
- to determine the effectiveness and expediency of spending state funds and the use of state property;
- assessment of the validity of income and expenditure items of budgetary and extra-budgetary funds;
- financial examination of draft laws, as well as normative legal documents of state bodies, affecting the formation and execution of expenses covered by budget funds or budgetary and extra-budgetary funds;
- analysis of identified deviations from the established indicators of the budgets of budgetary and extra-budgetary funds and preparation of proposals aimed at their elimination, as well as improvement of the budget process in general;
- control of the legality and timely movement of budget funds and extra-budgetary funds in other financial and credit institutions of the central bank, commercial banks;
- ensure that tax, customs and other payments that ensure the formation of the income part of the state budget fall into the income part of the state budget;
- assessment of the effectiveness of the activities of ministries and agencies on the use of state budget and extrabudgetary funds;
- controlling the accuracy of accounting and reporting;
- improvement of budget and tax discipline;
- determination of growth reserves of the income base of budgets at different levels and reduction of budget costs;
- controlling the implementation of the mechanism of inter-budgetary relations;
- checking the circulation of budget funds and extra-budgetary funds in banks and other credit institutions;
- controlling the formation and distribution of budget funds aimed at financial support of regions;
- to prevent the adoption of illegal decisions on tax and customs benefits, state subsidies, subventions and other assistance to certain categories of payers or regions;
- identification of financial abuses in the field of budget and inter-budgetary relations;
- to carry out preventive work in order to increase financial discipline.

RESEARCH METHODOLOGY

Funding of education is the most important aspect of state activity, because the lack of money in educational institutions negatively affects the development of the material base and the quality of training of specialists, leads to the departure of the most talented part of scientific and pedagogical staff, the level of socio-economic development of the regions of the country. , reduces their competitiveness in the world market.

Tasks of financial control and financial and economic policy of the university

The main tasks of the financial and economic policy within the framework of the university's strategic tasks are as follows:

- * Systematic and comprehensive assessment of indicators and analysis of the financial and economic situation and control of possible risks in the activity.
- * Creation of complete and objective information about the financial situation of the university, which is necessary to determine and use the economic potential, to make optimal management decisions.
- * Development of business planning and project management.
- * Development of modern accounting, investment and tax policies.
- * Expanding the scope of funding sources and extra-budgetary funds in various areas of the university's statutory activities.
- * Establishing an effective system of rational management of the property under the university's operational management.
- * Creation of effective mechanisms for attracting funds from scientific and charitable funds, including the target capital fund of the Ministry of Education and Science of the Russian Federation and various investment programs, for the development of priority target programs of the university.
- * Planning individual budgets within the consolidated budget of the university for targeted areas and programs.
- * Further development of the budget system for all structural divisions.
- * Ensuring open planning of budget revenues and expenses, active participation of project managers, strategic committee in the development of the budget project.
- * Increasing the activity and responsibility of project managers for the formation and spending of university funds.
- * Optimizing the operation of structural units, branch network, taking into account the financial and other results of the activity and the assessment of their development prospects.

ANALYSIS AND DISCUSSION OF RESULTS

Funding of educational activities is characterized by a large share of income from entrepreneurship and other income-generating activities. In modern conditions, the financial policy of the university should be aimed at achieving strategic and tactical goals to meet the demands, needs and expectations of employees and consumers (students, listeners, etc.), improving the quality of students, students, students, etc.-

Based on rational and efficient use of designated services and resources and financial control. The annual analysis of university funding allows regular and effective use of budgetary and non-budgetary funds and planning of further financial activities to achieve the best results. It is necessary to work in the following directions: work with laws and normative legal documents; assessment of efficiency and effectiveness of financial and economic operations; development of recommendations for increasing the efficiency of university management; preparation of expert-analytical data for making management decisions; organization of control and analytical activities.

Despite the fact that the highest priority in the implementation of strategic tasks is the satisfaction of the needs of customers, the efficiency of the use of financial resources of the university is directly taken into account. The necessary and minimally sufficient function of financial control is to deviate from accepted standards and violate the principles of legality, effectiveness, efficiency and effectiveness of resource management.

Consequences of violations and deficiencies mean additional burdens on the financial system, identified and confirmed during the audit, and other possible negative consequences. The following groups of violations and shortcomings are distinguished from the point of view of the purposeful use of funds and property, efficiency and legality by the object of inspection and to summarize the results of the inspection:

- * purposeless use (spending, disposal) of funds (property);
- * illegal use (spending, disposal) of funds (property);
- * inefficient use of funds (property) (spending, disposal);
- * others.

Unintended use of funds means directing and using them for purposes that do not correspond to the conditions for obtaining these funds, as determined by the legal basis for obtaining them.

Illegal use (expenditure, disposition) of funds (property) is the allocation and use of budget funds in violation of current legislation.

Inefficient use (spending, disposal) of funds (property - property) is the use of budget funds to achieve the specified results using the minimum amount of funds, or to achieve the best results using the amount of funds specified by the budget. Doesn't ride.

In addition to identifying violations and deficiencies, the task of internal control is to provide methodical support to the object of inspection (structural units, branches) in order to improve the quality and efficiency of their activities.

Before the inspection, read the acts of previous documentary audits and inspections, reports on the implementation of proposals for these acts, conclusions of relevant bodies on annual reports, the composition of monetary expenses, the nomenclature and volumes of providing structural units with material means. It is necessary to prepare carefully by studying the documents that regulate their use.

During the documentary audit, accounting registers, initial justification documents, planning and reporting documents, which are the basis for the implementation of accounting records, are checked.

The verification of documents is carried out by their careful study and analysis, at the same time, from the date of the start of the last documentary check of the records of financial and economic transactions on the accounting books of money and material assets to the date of the start of the next check, and the cash register and bank verifies that transactions are properly verified

In cases where the previous inspection revealed no violations that caused financial damage to the state or the university, the inspector double-checks all the acquittal documents for the previously inspected period and reflects the results of the inspection in the inspection report, notifies the boss who appointed the inspection in writing, for which period and by whom the previous inspection was carried out. Inspection was carried out, as well as the amount of violations that were not detected in time.

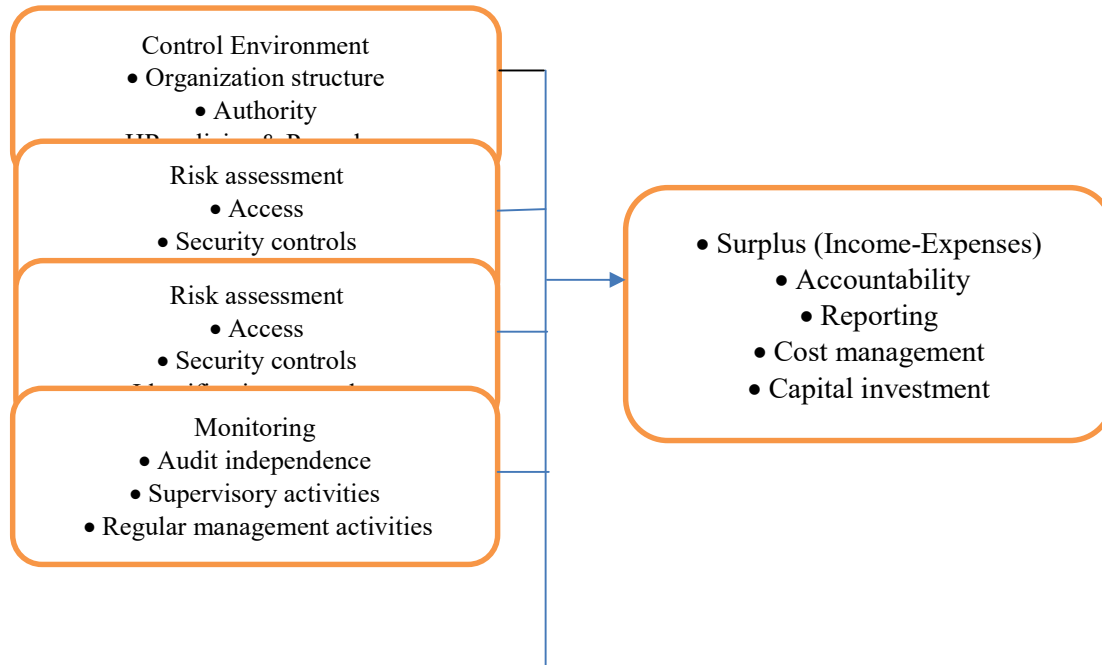
The auditor is obliged to ensure the preservation of audited documents, books, electronic media and other accounting registers, reports, which excludes any corrections, records or entries without his knowledge. Documents, books, electronic media and other accounting registers to be examined during the investigation of certain issues must be kept in a sealed safe or in a warehouse that excludes access to them by other persons.

During the investigation, the auditor shall document the nature and causes of the committed violations, the amount of material damage caused to the state or the university, the specific persons who committed or are guilty of the violations, and take measures to eliminate the detected violations. If necessary, he makes proposals to the head of the department or facility under investigation to

compensate for the material damage caused. If during the inspection it is not possible to determine the causes or amount of damage or the culprits, a proposal to appoint an administrative investigation shall be included in the inspection report.

INTERNAL CONTROL SYSTEM

FINANCIAL PERFORMANCE



Independent Variables

Dependent variables

SUMMARY

Conducting a documentary audit at the university allows for an objective and independent assessment of the actions of managers of all key levels of management in the main business processes, whose main tasks should be:

- * increasing economic efficiency and increasing income in the form of money;
- * increase competitiveness of graduates, ni-OCB results and innovative activity;
- * preparation of recommendations to management on identification of internal reserves at all links of the university management system and their effective use;
- * minimize risks, errors, violations and other possible losses of the university's reputation;
- * compliance with legality, security of property and reliability of financial statements.

Completing these tasks increases the efficiency of the core business process management system and the university as a whole.

It is considered appropriate to implement the following measures on financing the education system and increasing the efficiency of the use of budget funds:

- to complete the transition to a new type of budget institution by giving the budget and autonomous organizations wider powers, including in the field of financing and cost management;

- to ensure the growth of the income of educational institutions, which is necessary to increase the efficiency of the introduced financial mechanisms of financing per capita and the new system of

labor remuneration;

- in short terms, taking into account new requirements, to ensure the preparation of measures to improve the qualifications of personnel - leaders and managers for the educational system;

- to solve the issue of optimization of the network of educational institutions located primarily in rural areas, which requires a comprehensive approach and a sufficiently long time;

- development and improvement of the mechanism of subsidized financing of small rural schools, taking into account their social importance for rural settlements.

Only if the above tasks are comprehensively solved, the measures implemented to reform the financing system of educational institutions will be effective and all students, regardless of their place of residence, social and property status, will be able to meet modern education standards. Provides high-quality education that meets and meets the requirements of innovative socially oriented development of the regions of Uzbekistan.

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