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METHODOLOGICAL ISSUES OF THE IMPLEMENTATION OF STATE FINANCIAL CONTROL

Khakimov Nadir Nazarovich
PhD, Researcher
Tashkent State University of Economics

Abstract: Financial control is primarily exercised by the state and involves the use of various methods and approaches. One of the key challenges in this process is related to methodological issues. In particular, the absence of a unified methodology for organizing and implementing state financial control remains a significant problem. This article examines the methodological aspects of organizing and implementing state financial control, highlighting existing challenges and potential directions for improvement.

Key words: state, state control, state financial control, methodology, finance, financial system, public finance, enterprise finance, strategy, financial control, money, funds, financial audit, responsibility, financial accountability.

Annotatsiya: Moliyaviy nazorat asosan davlat tomonidan amalga oshiriladi va turli usul va yondashuvlardan foydalanishni o'z ichiga oladi. Bu jarayondagi asosiy qiyinchiliklardan biri metodologik masalalar bilan bog'liq. Xususan, davlat moliyaviy nazoratini tashkil etish va amalga oshirishning yagona metodologiyasining yo'qligi jiddiy muammo bo'lib qolmoqda. Ushbu maqolada davlat moliyaviy nazoratini tashkil etish va amalga oshirishning metodologik jihatlari ko'rib chiqiladi, mavjud qiyinchiliklar va takomillashtirishning potentsial yo'nalishlari ta'kidlanadi.

Kalit so‘zlar: davlat, davlat nazorati, davlat moliyaviy nazorati, metodologiya, moliya, moliyaviy tizim, davlat moliyasi, korxona moliyasi, strategiya, moliyaviy nazorat, pul, mablag'lar, moliyaviy audit, javobgarlik, moliyaviy hisobdorlik.

Аннотация: Финансовый контроль осуществляется преимущественно государством и включает в себя использование различных методов и подходов. Одна из ключевых проблем этого процесса связана с методологическими вопросами. В частности, отсутствие единой методологии организации и осуществления государственного финансового контроля остается серьезной проблемой. В данной статье рассматриваются методологические аспекты организации и осуществления государственного финансового контроля, освещаются существующие проблемы и потенциальные направления для улучшения.

Ключевые слова: государство, государственный контроль, государственный финансовый контроль, методология, финансы, финансовая система, государственные финансы, финансы предприятий, стратегия, финансовый контроль, деньги, фонды, финансовый аудит, ответственность, финансовая подотчетность.

INTRODUCTION

State financial control, on the one hand, depends on which authorized financial body conducts the control activities and how its powers are defined; on the other hand, it is crucial to determine the methodological basis on which such control is organized. This places significant responsibility on the state's authorized bodies. The effectiveness of the control measures largely depends on the level of competence in applying appropriate methods and instruments. At the same time, a well-organized approach contributes to saving time for authorized bodies and, most importantly, helps to prevent unnecessary administrative burdens for organizations and enterprises that are subject to financial control.

Indeed, various aspects of this issue have been examined in existing scientific research. However, in recent years, the number of studies devoted to this topic has been increasing. In particular, the shortcomings and problems encountered in the practical implementation of state financial control highlight the growing need for further in-depth scientific research in this area.

LITERATURE REVIEW

Problems related to state financial control have existed since the emergence of the state itself. In the early stages, such control was carried out by practitioners (authorized representatives of the state), who were referred to differently across historical periods and varied depending on the specific characteristics of each state.

A review of scientific research on financial control shows that numerous studies cover various aspects of this topic. In particular, the methodological issues of financial control and financial audit have been studied by scholars such as M. Azarsky, V. Belolipesky, V. Bursev, and M. Rodionova. Meanwhile, the legal aspects of financial control have been examined by Ye. Grachev, A. Kozyrin, V. Mandrisa, L. Ovsyannikov, B. Shleynikov, A. Yalbulganov, S. Annikov, and R. Palochkin.

In particular, Sergey Alekseyevich Annikov placed special emphasis on the methodological aspects of conducting state financial control, whereas Roman Yevgenyevich Palochkin extensively analyzed its organizational issues. Among local scholars, the contributions of B. Turapov deserve special attention. In his doctoral dissertation entitled "Improvement of State Financial Control in the Republic of Uzbekistan," he examined a number of methodological issues, including the introduction of financial audit, the organization of accounting (budget accounting), ensuring the reliability of financial reporting, the targeted use of financial resources, and the methodological framework for assessing the legality of financial operations.

However, it should be noted that despite the existing body of research, the methodological problems of organizing and implementing financial control across various sectors have not yet been fully resolved. This indicates the continued need for further in-depth scientific research on the methodological aspects of financial control.

RESEARCH METHODOLOGY

The study of the methodology of state financial control requires the extensive use of widely applied research methods within the framework of scientific research methodology. In particular, the analysis of state financial control methodology necessitates the application of such methods as deduction and induction, analysis and synthesis, grouping and data processing, as well as dialectical, abstract, logical, comparative, abstract-logical thinking, and statistical methods. Accordingly, this research is based on the comprehensive use of the aforementioned methods.

ANALYSIS AND RESULTS

State financial control encompasses financial (economic), social, managerial, and legal relations. In a broader sense, since state financial control is primarily related to financial relations, it represents an essential element of the financial category, reflecting the interaction between its redistribution and control functions, and continuously regulates monetary relations.

At the same time, in terms of its substantive content, state financial control also incorporates social relations. Through the implementation of state financial control, enterprises and financially responsible persons subject to control are encouraged—and, when necessary, compelled—to comply with the law, act with integrity, avoid misappropriation of funds, and respect the material and technical assets of the enterprise. These aspects, in essence, characterize the social nature of state financial control.

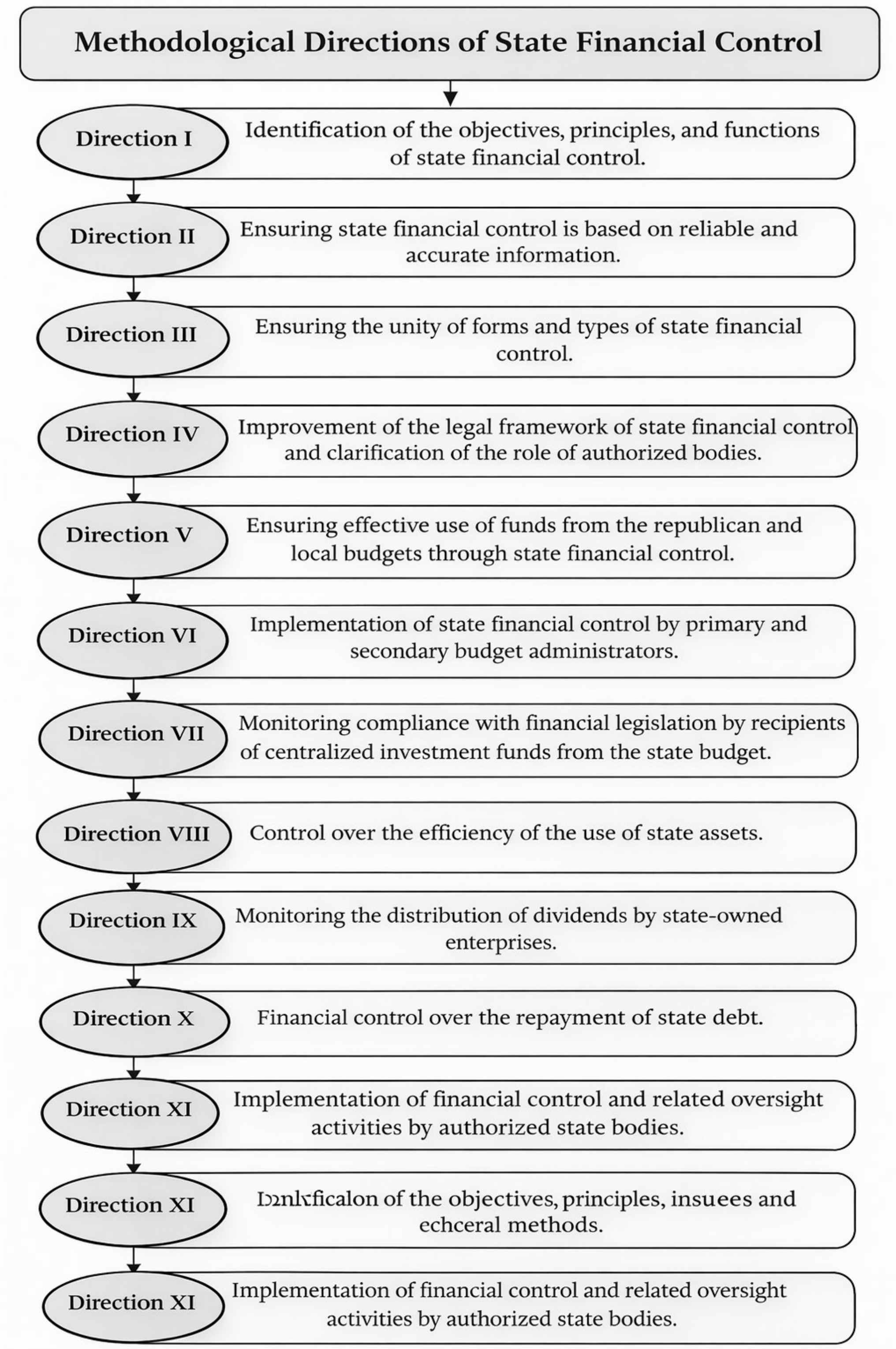

Figure 1.Methodological directions of state financial control [1]

In essence, state financial control enables the state or relevant ministries, committees, concerns, enterprises, and organizations to ensure the proper management of public and local budget funds, enterprise resources, and cash flows. Based on the results of such control, appropriate decisions are made in the field of financial management, policies concerning financially responsible personnel are developed, and tactical directions of the overall strategy are determined. From this perspective, state financial control, in its content, possesses a managerial nature.

1 Prepared by the author.

By its essence, state financial control is closely interconnected with legal relations. Through this feature, legal relations arise and are regulated as a result of control measures aimed at ensuring the proper use of funds held by both public and private sector entities. Based on the conclusions of state financial control, legal relations emerge within the framework of financial and other forms of liability. This characteristic of state financial control is closely linked with its social and financial dimensions. The imposition of financial and other sanctions not only has an educational and preventive effect on financially responsible persons but also ensures that misappropriated funds (shortages) are returned to their intended use. Overall, all the aforementioned features of state financial control are interrelated, complement each other, and collectively define its substantive essence.

In the methodology of implementing state financial control, the first four directions are primarily theoretical in nature. They require the clear definition of the objectives, principles, and tasks of financial control. Based on the objectives of state financial control, its principles are established and specific tasks are determined. Strengthening the legal framework of state financial control is of particular importance. The legislation must clearly define the powers of authorized bodies responsible for conducting financial control, and in some cases, it requires revision and improvement of existing regulatory norms.

Let us analyze the practical aspects of certain methodological directions of state financial control.

The fifth direction is directly related to ensuring the effective use of funds from the republican and local budgets through state financial control. According to the analysis, the revenue forecast of the republican budget was underfulfilled by 8,948.4 billion UZS (92.5%) across five types of revenue. One of the main reasons for this shortfall is that, although profit tax revenues from "Navoi Mining and Metallurgical Combine" JSC and "Almalyk Mining and Metallurgical Combine" JSC were projected at 22,886.2 billion UZS for 2022, the actual receipts amounted to only 17,393.7 billion UZS. Specifically, receipts from "Navoi Mining and Metallurgical Combine" JSC amounted to 11,799 billion UZS, while those from "Almalyk Mining and Metallurgical Combine" JSC reached 5,595 billion UZS. As a result, the planned forecast indicator was not fulfilled by 5,493 billion UZS (24%).

The underperformance of certain revenue types can be explained by several factors, including higher-than-planned growth in expenditures of the aforementioned enterprises, as well as a significant decline in gold and copper prices in the second half of the year. These factors led to a reduction in profit tax and dividend revenues, thereby causing the failure to meet the forecasted indicators.

Additionally, another reason for the underachievement of the fifth direction is related to the incomplete integration of forecast indicators for tax and customs authorities into the "Public Finance Management Information System" of the Ministry of Economy and Finance. This has resulted in the lack of automation in monitoring the execution of forecast indicators and the implementation of related budget expenditures. Furthermore, regional tax forecasts were adjusted based on current revenues without adequately considering the underlying revenue base indicators. Although quarterly tax revenue forecasts were formally met in certain regions, they were achieved only after downward adjustments, which reflects methodological shortcomings in planning and control processes.

Table 1. Financial Control of Revenues and Expenditures of the State Assets Management, Transformation, and Privatization Fund in 2022 (billion UZS)

№	Ko'rsatkichlar	Summa
Revenues	**6 631,8**	
1	From the sale of state share packages	1 798,2
2	From the sale of state ownership stakes	2 610,8
3	From the sale of state property objects	1 675,3
4	From the sale of non-agricultural land plots	538,3
5	From penalties, fines, and other receipts	9,1
Expenditures	**6 562,5**	
6	To the republican budget	4 500,0
7	To local budgets	523,7
8	To the Ministry of Sports Development of the Republic of Uzbekistan (together with the Chamber of Commerce and Industry)	58,3
9	Allocated to the Agency	176,4

Another important direction is the sale of state property. In 2022, although payments amounting to 3,090.4 billion UZS were made, it can be observed that in 123 cases, due to payment deadlines, funds totaling 2,157.0

billion UZS remained uncollected. According to Resolution No. PQ-168 of the President of the Republic of Uzbekistan dated March 18, 2022, when state assets are sold on an installment basis and the initial payment is less than 35 percent, annual interest is charged on the remaining amount at the rate of the Central Bank's base rate. However, in 10 cases, penalties amounting to 903.0 million UZS were not начислены on overdue payments totaling 7.2 billion UZS.

Another significant issue in state financial control is the monitoring of revenues from leasing state property. Based on data from the State Assets Management Agency, the number of state-owned enterprises and legal entities with a state share of 50 percent or more amounted to 2,057 in 2022. Due to the underreporting of lease payments totaling 236.2 billion UZS in the income structure of state-owned enterprises, budget revenues decreased by 135.8 billion UZS (including 35.4 billion UZS in profit tax at 15% and 100.4 billion UZS in dividends at 50%).

Furthermore, in accordance with current regulations, when leasing out real estate by enterprises with state participation, the initial rental price is set at no less than the annual maximum depreciation rate stipulated in the Tax Code. However, at present, regulatory documents do not specify minimum rental rate thresholds. As a result, in 508 cases, lease agreements were concluded at a "zero" rate, leading to the non-formation of income amounting to 79.5 billion UZS for state-owned enterprises.

From this, it can be concluded that there are certain shortcomings in ensuring compliance with existing legislation in the financial control of revenues derived from leasing state property. This situation necessitates the implementation of continuous financial control measures.

One of the most important issues in the process of state financial control is the management of accounts payable and receivable of the state budget. The results of financial control for 2022 regarding this issue can be observed from the data presented in the following table (Table 2).

Table 2. Financial Control Analysis of Accounts Receivable and Payable of the State Budget in 2022 (billion UZS)

№	Indicators	Total	Budget Funds	Extra-budgetary Funds
1	Total accounts receivable (initial)	16 092,1	8 461,5	7 630,7
Balance at the beginning of 2023				
2	Total accounts receivable	67 850,7	53 163,6	14 687,1
3	Change (%)	421,6	628,3	192,5
4	Total accounts payable (initial)	12 799,3	6 481,7	6 317,6
Balance at the beginning of 2023				
5	Total Accounts Payable	17 683,1	9 161,5	8 521,6
6	Change (%)	138,2	141,3	134,9

As of January 1, 2023, total accounts receivable amounted to 67,850.7 billion UZS, of which 53,163.6 billion UZS were financed from budget funds and 14,687.1 billion UZS from extra-budgetary funds. As of the same date, total overdue accounts receivable amounted to 517.5 million UZS, including 24.2 million UZS from budget funds and 493.3 million UZS from extra-budgetary funds.

An analysis of the changes in the indicators presented in the table shows that total accounts receivable formed by the end of 2022 increased approximately 6.2 times compared to the beginning of the year. At the same time, total accounts payable, which amounted to 17,683.1 billion UZS at the end of 2022, increased by 1.4 times compared to the previous year.

As of January 1, 2023, accounts receivable of the republican budget related to loans and credits granted to resident legal entities, as well as placed deposits, amounted to 59,535.1 billion UZS (including 45,401.3 billion UZS and USD 1,255.7 million). However, accounts receivable were underreported in the financial statements by 16,007.2 billion UZS.

One of the key objects of state financial control is public procurement. An analysis of financial control results in this area shows that in 2022, budget organizations bypassed tender procedures in 98 cases in order to avoid mandatory expert review. During the same year, 16 direct contracts worth 155.3 billion UZS were registered in the Treasury without undergoing comprehensive expert evaluation.

Furthermore, goods specified in these contracts were purchased at prices exceeding the average market price by approximately 1 billion UZS. In addition, in 1,785 cases, payments totaling 278.3 billion UZS were made based on unregistered contracts, and in 1,658 cases, payments totaling 281.8 billion UZS were made without executive documents of state enforcement bodies.

These findings indicate that competitive procurement methods were not adequately utilized. Moreover, it was identified that there is no established system for forming initial procurement prices, nor a comprehensive database within the electronic public procurement system that would allow for effective price analysis of goods, works, and services.

CONCLUSION AND SUGGESTIONS

Based on the analysis of certain methodological aspects of the implementation of state financial control, a number of conclusions have been drawn and several recommendations have been proposed:

First, in order to ensure the effectiveness of state financial control in the Republic, it is necessary to introduce program-based budgeting practices, along with the development of appropriate regulatory and legal frameworks supporting this approach.

Second, it is important to develop clear medium-term business plans for all ministries and government agencies, in which the allocation of funds, their sources, and timeframes are precisely defined.

Third, in order to achieve higher effectiveness in financial control, it is necessary to shift from the traditional plan-based management system to a results-oriented management system.

Fourth, for each program, it is essential to define clear objectives, tasks, and expected outcomes. Only under such conditions can state financial control be effectively organized and implemented.

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