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Innovation, integration and modern problems in the scientific activities of young
researchers and students: theory and practice collection of materials of the
international scientific and practical conference on the topic

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In the collection of materials of the conference, the role and role of Science, Education and production in the era of globalization, the pressing problems of the issues of interaction of these processes, feedback on their solutions were presented by mature specialists of the field.

In addition, research on the scientific and practical topic, carried out in the economics, Exact Sciences, Natural Sciences and socio-humanities during the globalization period, information is presented in the scientific and practical fields, which includes the latest innovative technologies in the fields of production.

It can be argued that this collection is one of the specific intersections of current thoughts and innovative ideas of the world of science. This scientific and practical conference was actively attended by professors and scientific researchers engaged in scientific research in Uzbekistan and foreign countries. In increasing the position of the scientific and practical conference, the professors and teachers of domestic and foreign higher educational institutions made a significant contribution.

Professors and teachers of foreign higher educational institutions who actively participated in the work of the conference made a worthy contribution to the high level of interaction with scientists of our country. The processes of international cooperation with foreign countries and exchange with them in the field of Science in the era of globalization have a positive effect on the development of Higher Education, the fields of Science and production. The materials of this conference are special in that they include a wide range of research, from theoretical developments to practical solutions, demonstrating the diversity of approaches and directions in this area.

In conclusion, it should be noted that this scientific and practical conference will be a very useful collection for everyone who is interested in modern research in the fields of further development of Higher Education, Science, Education and production in the era of globalization. The authors are responsible for the content and quality of the articles and abstracts included in the collection.

ONGOING REFORMS IN THE DEVELOPMENT OF FINANCIAL CONTROL SYSTEM IN THE REPUBLIC OF UZBEKISTAN

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Annotation. This article analyzes the ongoing reforms in the field of development of the financial control system in the Republic of Uzbekistan. In particular, the measures taken under the leadership of Shavkat Mirziyoyev to strengthen state financial control, ensure the effective use of budget funds and bring the audit system in line with international standards will be highlighted. In recent years the activities of the Chamber of Accounts have been improved, modern audit mechanisms have been introduced instead of the traditional audit system. The article also considers monitoring the activities of ministries and departments through the "Remote Audit" automated information system, strengthening financial discipline and improving the efficiency of the use of budget funds. It is noted that as a result of the implemented reforms, the possibility of attracting additional revenues to the budget, reducing inefficient expenditures and preventing financial shortcomings has expanded.

Keywords: financial control, public budget, audit system, internal audit, external audit, digital transformation, remote audit, budget discipline, public procurement, financial monitoring, international standards, Accounts Chamber, World Bank.

President Shavkat Mirziyoyev has familiarized himself with the presentation of the work carried out by the Chamber of Accounts in 2024 and the main tasks for 2025.

Financial control is important in the targeted use of funds and the effectiveness of programs. In recent years, the Accounts Chamber has changed its work methods and transformed into partner offices providing assistance in budget discipline in the regions. The audit system based on international standards has been introduced instead of previous audit system. Uzbekistan has risen to the "good" level in the World Bank's "External Audit Indicator". On July 10, 2024, the President of Uzbekistan adopted a decree "On additional measures to strengthen financial control over the use of budget funds". It defines the tasks of improving the internal audit system of ministries and government agencies, digitalizing the system, and conducting an external audit of consolidated budget execution.

Digital transformation is underway. An automated information system "Remote Audit" was introduced and 34 ministries and departments were connected to it.

In 2024, the Accounts Chamber provided additional revenues to the budget in the amount of 3.7 trillion soums from new sources. Inefficient expenditures of ministries and departments in the amount of 9.2 trillion soums were optimized, and financial shortfalls in the amount of 2.3 trillion soums were received. Shortcomings of 4.5 trillion soums in public procurement have been eliminated.

Such systematic work should be continued consistently in the current year.

In particular, the databases of 110 ministries and departments will be integrated into the Remote Audit automated information system. Thanks to this, the monitoring of budget expenditures in the amount of 480 trillion soums this year will be fully covered.

Identification of additional sources of income to the budget, prevention of financial and other risks is an ongoing task. It is also important to constantly monitor the financial performance of enterprises with state shares.

This year, measures will be taken to ensure the receipt of revenues in the amount of 309 trillion soums. Audit of projects implemented at the expense of international financial institutions against international standards initiates practice.

The President stressed the need for strict observance of financial discipline and austerity in all government agencies.

Financial control is crucial in the proper distribution of funds and effective implementation of programs. In subsequent years, the activities of the Chamber of Accounts underwent significant changes, it was transformed into a body providing budgetary discipline at the regional level. The audit system based on international standards was introduced instead of the outdated audit methods. As a result, Uzbekistan reached a "good" level in the external audit index of the World Bank.

On July 10, 2024, the Presidential Decree "On additional measures to strengthen financial control over the use of budget funds" was published. This decree defines measures to improve the internal audit system and conduct external audit of the execution of the consolidated budget of ministries and government agencies.

The process of digital transformation continues in the Agency's system, with the introduction of the automated information system "Remote Audit", integrated with 34 ministries and departments.

As a result, the Accounts Chamber provided additional revenues in the amount of 3.7 trillion soums to the budget in 2024 at the expense of newly identified sources. Inefficient expenditures of ministries and departments were optimized for 9.2 trillion soums, and financial mismanagement in the amount of 2.3 trillion soums was prevented. Violations in public procurement totaling 4.5 trillion soums were identified and eliminated.

The need to continue systematic efforts in this area this year was emphasized at the meeting¹⁰².

The remote audit system will be expanded to strengthen financial control to consolidate databases of 110 ministries and departments. This expansion will provide comprehensive monitoring of budget expenditures in the amount of 480 trillion soums per year.

¹⁰² https://president.uz/oz/lists/view/7827?utm_source=chatgpt.com

Identification of additional sources of budget revenues, prevention of financial and other risks, monitoring the economic activity of state-owned enterprises remain constant priority tasks.

This year, measures will be taken to collect budget revenues in the amount of 309 trillion soums. In addition, the practice of conducting audits of projects financed by international financial institutions in accordance with international standards is introduced.

The President stressed the importance of strict observance of financial discipline and ensuring economic efficiency in all state bodies.

Decree on audit system with the participation of citizens:

In accordance with the Decree, from January 1, 2022, the following will be additionally put into practice to the forms and types of control carried out by the Accounts Chamber:

- Financial audit;
- Compliance audit;
- Efficiency audit.

Since October 1, 2021, the Accounts Chamber, the Ministry of Finance and the Internal Audit Service will report to the public at least once a quarter in the presence of media representatives.

From January 1, 2022, financial control measures will be carried out only on entities included in the annual control program, with the exception of cameral control and other cases provided for by law.

Until January 1, 2022, the State Audit software complex will be launched. According to this:

- all measures of state financial control carried out in budget organizations, state trust funds and other funds formed in accordance with the established procedure, including verification of internal audit services, are listed in the program "State Audit";

- For each control event, a control action plan is drawn up, including the issues under study, the subject of the event, the procedure for collecting and analyzing information;

- Events not recorded in the "State Audit" program are illegal.

Starting from 2022, the Ministry of Finance and internal audit services will introduce an audit system with the participation of citizens, which provides for the implementation of control measures in at least two objects determined by the audit system on a quarterly basis¹⁰³.

The President of Uzbekistan signed a decree directed to radically improve the activities of the Accounts Chamber.

The main tasks of the structure are to carry out a systematic analysis of the formation of state budget parameters, check the provision of state and regional programs implemented at the expense of funding sources, control over the completeness of budget revenues, check the efficiency and legality of expenditures.

¹⁰³https://www.uzdaily.uz/en/audit-system-with-participation-of-citizens-to-be-introduced/?utm_source=chatgpt.com

In addition, the Chamber is responsible for the monetary and monetary policy of Uzbekistan, the state of state assets and liabilities, management of gold and currency reserves, as well as external audits of operations with precious metals and precious stones. At present, the staff of the Accounts Chamber consists of 70 people, 41 of whom are part of the Inspectorate to control the completeness of receipts. The head of the inspection is personally appointed and relieved of office by the President.

Shavkat Mirziyoyev presented a number of interesting powers to the structure. In particular, it includes access to the databases of state bodies and organizations, making mandatory presentations to eliminate inconsistencies in these databases, as well as making recommendations to the heads of territorial tax and financial authorities on the application of disciplinary sanctions.

The Chamber received the right to involve employees of finance, tax and other bodies in the activities carried out to assess the correctness of forecasting state budget revenues, expand the taxable base, collect taxes and ensure the completeness of accounting for taxable objects.

Based on the results of inspections, make proposals to further improve legislation and law enforcement practice, increase the efficiency of state bodies and organizations, cancel ineffective tax and customs benefits, improve tax administration and change tax rates aimed at reimbursement of the tax base.

One of the main tasks of the organization in the near future will be to create and commission a software complex that provides real-time assessment of the taxable base, full coverage of taxpayers by comparing the databases of tax and other government agencies, organizations, banks. The deadline for this is mid-November¹⁰⁴.

In the Republic of Uzbekistan in recent years, the processes of modernization of the economy, increasing the transparency of the use of public funds and strengthening the principles of a market economy have radically strengthened the role of the financial control system. Audit services are at the heart of this system, whose functions, functions and legal framework play an invaluable role in ensuring the economic security of the country.

Audit activity as the most reliable form of financial control provides an opportunity to determine the truthfulness of the financial statements of enterprises and organizations, assess the legality of economic operations, identify risks and provide professional recommendations on their elimination. This will serve not only to strengthen the financial discipline of economic entities, but also to increase the attractiveness of the investment climate. Thus, the Law of the Republic of Uzbekistan "On Auditing Activities" clearly defines the legal status, principles and procedures of auditing, creating a solid regulatory framework in this area in coordination with international standards.

One of the main sources of information is professional audit reports for control carried out by state financial supervisory bodies – the Accounts Chamber, the Treasury under the Ministry of Finance, state tax and customs bodies. In

¹⁰⁴https://www.uzbekembassy.in/supreme-audit-and-financial-control-institution-gets-established-in-uzbekistan/?utm_source=chatgpt.com

particular, auditors play an important role in the effective organization of control over the execution of the state budget by the Accounts Chamber. It will serve to strengthen financial discipline in the public sector, ensure targeted use of budget funds, and reduce the risk of corruption.

The importance of audit in the private sector economy is also invaluable. Introduction of internal and external audit of the activities of the enterprises promotes a culture of corporate governance, promotes transparency of financial flows, and allows management decisions to be made based on accurate data. Conclusion on reliability of financial statements provided by audit organizations is a key indicator for investors, creditors, banks and shareholders.

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