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**Important aspects of improving the internal audit of off budget funds in Uzbekistan****Eshmuradov Mukhiddin Norbuta Ugli**

Corresponding author: Master degree student, BXN-3, Tashkent Institute of Finance, Tashkent, Uzbekistan  
Email: [m\\_eshmradov@gmail.com](mailto:m_eshmradov@gmail.com)

**Ostonokulov Azamat Abdugarimovich**

DSc., Associate Professor, Tashkent Institute of Finance, Tashkent, Uzbekistan  
Email: [ostonokulov@rambler.ru](mailto:ostonokulov@rambler.ru)


**Abstract**--In recent years, when audit activities are developing steadily in our republic, special attention is being paid to reforms for the strategic development of the economy. After all, the need for audit services is increasing year by year. Also, according to the Decree of the President of the Republic of Uzbekistan "On the Strategy of Actions for the Further Development of the Republic of Uzbekistan", it is established to ensure the transparency of information about the funds of the budget system by adapting them to the international standards of accounting in the public sector. As a result of the gradually implemented reforms in the budget system, excellent normative legal documents and organizational frameworks related to the execution of the State budget were formed. Implementation of the state budget on the basis of these regulatory documents has been ensuring mutual compatibility of budget revenues and expenses.

**Keywords**-- Internal audit, budget, analysis of the reliability, validity, financial control departments

**Introduction**

In the Decision PQ-3946 of the President of the Republic of Uzbekistan dated September 19, 2018 "On measures for the further development of auditing activities in the Republic of Uzbekistan", audit organizations are identified as problems that prevent the importance of auditing services for the further development and management of auditing activities and for improving the quality of corporate management, there is no effective system of external control of the quality of work, which does not allow to take prompt measures

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**Corresponding author:** E. M. Norbuta ugli and O. A. Abdugarimovich  
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against cases of low-quality audit services and illegal actions of auditors in the context of limited legal measures of the licensing body.

In addition, the relevance of this topic is determined by the fact that there are tasks for the harmonization (transformation) of national auditing standards with international auditing standards. Centralized financial and accounting services include cost estimates, writing and paying monthly wages, purchasing products, works and services, keeping budget and extra-budgetary funds of institutions subordinate to the courts, as well as monitoring income from the sale of goods (work, services) in their areas of activity. It is determined to ensure centralized management. Internal audit and financial control services identify cases of illegal spending and looting of budget funds at the republican and regional levels, and deal with their prevention.

According to this decision, the General Directorate of Control and Audit of the Ministry of Finance was transformed into the General Directorate of State Financial Control. This body carries out continuous monitoring of the financial activities of budget organizations using specialized automated software products for managing budget funds and keeping budget accounts in budget organizations. It also conducts preventive work with budget organizations on compliance with budget legislation.

Conducting an analysis of looting, lack of funds and material assets, cost estimates, violations in the preparation, approval and execution procedures of staff tables, etc. identified to the board, developing concrete measures to eliminate the conditions that caused them, the effectiveness of checking budget organizations additional tasks such as increasing, remote control of low-performance inspections at the same time, identification of inspection objects and targets with the help of information technologies. The above-mentioned points indicate that the topic of the research work is focused on today's actual problem.

### **Literature review and analysis**

Establishing the correct budget accounting in the purposeful and targeted spending of budgetary and extrabudgetary funds of budget organizations represents the essence of the currently implemented reforms. A number of laws and by-laws regulate the process of organization and implementation of budget accounting in budget organizations. As in all areas of the Republic of Uzbekistan, great attention is being paid to the process of restructuring the issues of budget accounting and management, and many regulatory legal documents have been developed and adopted in this regard. For example: the Budget Code of the Republic of Uzbekistan regulates relations in the field of formation, compilation, review, acceptance, approval, execution of budgets of the budget system, state fundraising and control of the execution of budget legislation.

Also, as part of the study of the Law of the Republic of Uzbekistan "On Accounting", the purpose of this law is to regulate relations in the field of accounting organization, management and reporting. Adoption of the Law of

the Republic of Uzbekistan "On Auditing Activities" is considered one of the first steps towards implementation of auditing activities in the Republic of Uzbekistan. In accordance with this law, the activity of the audit service is regulated.

In addition, a number of decisions and decrees of the President of the Republic of Uzbekistan on the control of the State budget have been adopted. Including: The role, duties and obligations, powers and rights of the treasury in the process of budget execution are defined by the Decision PQ-594 "On measures to further develop the treasury execution system of the state budget"; According to the decision PQ-3231 "On the further improvement of financing mechanisms of educational and medical institutions and state financial control systems", transparency and improvement of accounting and reporting mechanisms in educational and medical institutions, as well as information technologies and internationally recognized financial fundamental revision of state financial control aimed at prevention and warning of violations of budget legislation by introducing standards and a new direction in budget policy, i.e. internal audit in the off-budget. Pension Fund under the Ministries of Public Education, Health, Higher and Secondary Special Education and the Ministry of Finance and financial control services were established;

In the Decision PQ-3946 "On measures for the further development of audit activities in the Republic of Uzbekistan", external control of the quality of the work of audit organizations as problems that prevent the importance of audit services for the further development of audit activities, making decisions on management and improving the quality of corporate management the tasks of creating an effective system and its implementation are defined. Also, the regulation "On the Treasury of the Ministry of Finance of the Republic of Uzbekistan", the regulation "On the procedure for drawing up, approving and registering the cost estimates and staff tables of budget organizations and recipients of budget funds", "The procedure for determining the obsolescence of the main tools of budget organizations and reflecting them in accounting" We can cite many legal documents, such as the regulation "On accounting in budget organizations".

In accordance with the above decision, the legal basis of the internal audit and financial control service was created in the budget organizations of our republic. Internal audit activities in the public sector were quite different from those of business entities. Several standards and guidelines for organizing and conducting internal audits of business entities were adopted, and in accordance with these normative documents, their activities are being regulated today. However, regulatory legal documents on internal audit in budget organizations, the procedure for conducting it and other methodological issues have not yet been developed and have not been properly registered by the Ministry of Justice.

On the basis of this decision, the internal audit and financial control departments organized in the ministries developed internal documents on the organization and conduct of the internal audit and approved it in accordance with the appropriate procedure with the Ministry of Finance of the Republic of

Uzbekistan. However, the extent to which the document developed for the implementation of this internal audit and financial control has legal force is one of the major problems in this field today. Above, guidelines or regulations "On internal audit activity" should be developed in budgetary organizations and duly registered with the Ministry of Justice. We believe that the principles of organization of the internal audit and financial control service, including the main tasks, functions, rights and obligations, should be reflected in this instruction.

Also, as a result of the establishment of the internal audit service in the public sector and the study of their activities, it is aimed to develop and put into practice a regulation on "Using the results of the work of the internal audit and financial control service", as well as to strengthen the internal audit as a form of activity in the law. We think it will be appropriate. As a result, if the results of the internal audit and financial control service are used by the General Department of State Financial Control of the Ministry of Finance of the Republic of Uzbekistan and its regional departments or external auditors, it will lead to a reduction in time for them and a sharp reduction in the amount of expenses involved in external audit.

It is known that the internal audit operates in compliance with the laws of the Republic of Uzbekistan and other relevant regulatory documents. Therefore, the effective organization of the internal audit service in budget organizations and the correct formation of its legal basis are of great importance. In our opinion, it is appropriate for the legal basis for the organization of the internal audit service in the public sector to be in the following form (Figure 1)

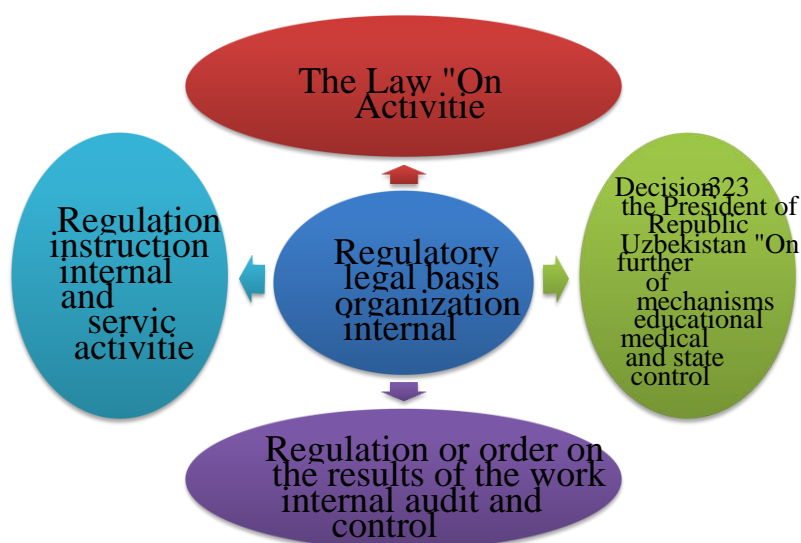


Figure 1. The procedure for forming the legal framework for the organization of the internal audit service

Foreign experience shows that the effective functioning of state financial control mechanisms directly depends on the extent to which the internal audit

function is implemented in budget-financed organizations. After all, developed countries, including the USA, Great Britain, Japan, and Germany, have already effectively established internal audits in the public sector. Internal audit can be classified according to the field of application and the functions it performs. According to international experience, internal audit is divided into two areas: internal audit in the public sector and internal audit in the private sector. As for the foreign experience of introducing an internal audit system in budget organizations, its main aspects are described below (Table 1).

Table 1  
Specific aspects of the experience of some developed countries on internal audit

No	Indicators	Great Britain	USA	Japan
1.	Normative document	State sector internal audit standards (Public sector internal audit standards)	State sector audit common accepted standards (Generally accepted government auditing standards)	Internal auditors of the institute Internal audit professional practice international standards (The IIA's International Standards for the Professional Practice of Internal Auditing)
2.	Controlling organization	Internal audit standards according to advice board (Internal Audit Standards Advisory Board)	State audit government auditing office	Financial services agency (Financial service agency)
3.	Valid certificate	Certified internal auditor (Certified internal auditor)	Certified internal auditor (Certified internal auditor), State sector internal audit standards diploma (DipIPSIAS)	Certified public accountant (Certified Public Accountant)

Based on information from the UK Internal Auditing Standards Advisory Board and the official website of the Financial Services Agency of Japan

### A review of theoretical and empirical literature

First of all, when we talk about the concept of internal audit, it can be seen that there are different views on this matter. In connection with the research of this topic, there are scientific works of foreign and domestic scientists

devoted to the theoretical and methodological foundations of accounting and internal audit in budget organizations, as well as the problems of using international standards. The theoretical and practical aspects of the organization of accounting and internal audit in budget organizations were studied by the scientific works of foreign economists. Internal audit as a main element of the internal control system is a movement aimed at ensuring compliance with the established procedure of accounting. For example, V.I.Podolsky, A.A.Savina, L.V.Sotnikova (2010) "Internal audit in an economic entity, which is organized for the interests of its property owners and regulated by its internal documents, is followed by the established procedure of accounting and internal is a control system that monitors the reliability of the control system. Sotnikova (2001) stated that internal audit is defined as a system of measures organized by the enterprise and carried out in order to ensure that all employees perform their duties in the most effective manner in the performance of business operations. Internal audit determines the legality of these operations and their feasibility from an economic point of view. D.V. Litvin (2010) reveals the nature of internal audit as follows. He recognized that "Internal audit is a system of controlling compliance of the accounting established by the economic entity and valid for its head with the established procedure of the country." A.V.Evdokimova and I.N.Pashkina (2009) recognize it as "Internal audit - a control system used within the organization responsible for the correct management of accounting and internal control."

A. Bogomolova (1999) explained the internal audit service as follows: "Internal audit is the main part of the audit, it is considered a service that ensures the rights of the founders, and its activity is to ensure the correct use of assets and the reliability of internal control." V. Burtsev (2003) defined the internal audit as follows: "Internal audit is the work carried out on providing information to the management board and executive bodies on the control of the movement of the company's funds with the accounting documents of the economic entity." A. Sheremet (2002) , "Internal audit is not only giving the company its information, but confirming the accuracy and reliability of reports." Kevorkova (2014) researched the types of audit in her research. According to her, she proved that the audit is different according to the users of the information , according to the requirements of the law, according to the object of the audit (the type of activity of enterprises), according to the purpose, according to the period of execution, according to the nature of the inspection.

According to Needles (2003), financial control performs the following types of control within its authority: comprehensive control - inspection of control objects and evaluation of their activities on all issues for a specific period; thematic control - inspection of objects of control and evaluation of their activities on certain issues for a specific period; alternative control - third-party control, questions related to the main control object, but interrelationships are considered within the scope of the investigated question; joint control - control carried out by state financial control bodies in cooperation with other state bodies.

Another number of scientists consider internal audit as a structural element of production accounting and organization management. For example, L.I.

Voronina (2012) "Internal audit related to production accounting. Some types of internal audit are called management audits. In Russian and foreign practices, there is no specific authority that reveals the essence of internal audit. Until recently, internal auditing was a process that required internal control. So the English expert Dodge R. "Explaining the concept of internal audit as an integral part of internal management, it is carried out by the decision of the management bodies of the company for the purpose of management and analysis of economic entities", Russian economist Pankratova (2012) expressed his correct opinion.

According to Fadeykina (2002), "Internal audit is an examination and assessment of its activities carried out by internal auditors, who are considered employees of this enterprise, as a rule, for the benefit of the enterprise " According to the results of Fedetova (2005) studies, internal audit is an element of the internal control system of an enterprise or organization. represents A specific feature of the development of internal audit activity in Russia is that it is oriented towards satisfying the information needs of the management of the enterprise or organization. First of all, internal auditors should report directly to the head of the enterprise or organization. Secondly, if it means that the head of the enterprise or organization should work according to the work plan and instructions, thirdly, it is considered that they should present the information obtained during the inspection to the head of the enterprise or organization.

A number of other scientists associate the characteristics of internal audit with the assessment of the current control and management system. In this case, the internal audit is considered as a broader concept than the internal control system, as a system for evaluating the management system and providing various consultations. Such views can be seen in the definitions given by T.A. Kamenskoi, E.M. Chetyrkin and N.E. Vasileva (2010) to the concept of internal audit. Arnes and Lobbeck (2001) in the documents of the International Institute of Internal Auditors defined that "Internal audit is the services organized by the enterprise for the purpose of checking and evaluating its own activities."

According to Amirkhanov (2012), the internal audit function is a new subject of internal financial control. In his article, he fully justified the need to create an internal audit service in budget organizations. Also, the establishment of internal financial control in budget institutions requires a systematic approach to solving current problems, that is, based on the "Result-oriented budgeting" model. A major part of these are efficiency and effectiveness audits. In this way, the State has stated that it will create the necessary conditions to ensure the efficiency of the budget funds used for the work being carried out in the performance of its functions. According to Kucherov and Leushina (2013), internal audit is relevant worldwide today. Much attention is being paid to its development, because internal audit is an effective tool for identifying opportunities for improving the company's efficiency and has proven to be one of its competitive advantages. A number of other scientists associate the characteristics of internal audit with risk management. Such

views can be seen in the definitions given by V.V. Pugacheva, G.V. Maksimov and I.V. Novoselova (2010) to the concept of internal audit.

Internal audit is understood as an independent and objective confirmation of activities and objective confirmation and consulting, direction of increasing shareholder value and improvement of economic activity of the organization. Internal audit helps the organization to achieve the set goal, a systematic and sequential approach to assessment and increase the effectiveness of risk management processes, internal control and corporate management. (The Institute Internal Auditors, The Professional Practices Framework June 2002) The concept of control is not new, says Lomovtseva (2016): "It appeared at the beginning of the 18th century and was fully formed at the beginning of the 20th century, and it was determined that the following mandatory elements should be present in it: division of powers, rotation of employees, use of accounting records and analysis. At the end of the 20th century, internal control became a risk control tool, and its function is directly related to management risk. In this case, internal control is closely related to internal audit.

A number of other scientists conducted studies on the administrative division of the internal audit service and expressed different opinions. Mirzinsovsky (2009) , who has a unique view among Russian economists of recent years, mentioned that it is possible to give an appropriate description of the internal audit function based on the component of control in his views in the field of budget accounting. The internal audit service is not organizationally dependent on other structural units, but is subordinate to the first head of the state body and reports to him. According to research conducted by Yachmennikova (2006), establishing internal audit activities is a necessary factor to achieve efficiency in the work process. In internal audit, the examination should be objective and for this the audit should be independent. It is necessary to expand the concept of internal audit in the form of control of the financial and economic activities of the organization or enterprise. Internal audit is carried out by monitoring the structural units of the organization or enterprise, strengthening financial operations and making recommendations in these directions.

According to Krivoshapova and Aleksandrova (2009), audit means independent examination and analysis of financial statements of enterprises, banks, organizations, institutions and other subjects of market relations. Its purpose is to verify the truth, accuracy, reliability of the report and compliance with existing legislation. Based on the above ideas, in our opinion, if the internal audit service is organized administratively as a separate independent organization rather than a higher-ranking body of the organization, it can be achieved that the level of efficiency will increase. prove in their scientific work that we need to pay close attention to the quality control of the auditor's activity as one of the most important aspects of the auditor's activity. In this regard, Guttsite (2004) puts forward the following idea: the quality of service provided by the auditor and the quality of the audit conclusion are a direct result of the auditor's professional skills and experience. Bychkova (2005) says that the quality of the audit is determined

when it meets the standards of the audit and the price of the audit service, that is, he emphasizes the price of the audit service. In the same place, if we see the opinion of Pakhomov (2001), he admits that quality is the conformity to the hidden demand of customers.

Karagoda (2016) said the following in this regard: the audit organization should establish the principle of quality control regarding its activities in its internal documents, and this principle should cover every element of the audit activity, and this principle should be reflected in the audit documents, as well as the content of these documents gave strong opinions that every employee of the audit organization must be introduced. In addition, he says that every employee must know the guidelines for quality control of audit activities, and it should be recorded in the employee's job description. He also says that the employees of the audit organization should be introduced to the documents on the quality of the audit and any changes made to it, and it should be strictly formalized with the documents. In order to maintain and develop the auditor's professional ability at a high level, it is necessary to constantly monitor the quality of the auditor 's work.

this regard, Jarylgasova and Suglobovlar (2008) expressed the following points. Accordingly, the audit organization should pay attention to the quality control process and policy and ensure its compliance with international audit standards. The concept of internal audit was defined by one of the scientists of our country, K.B. Akhmedyanov (2016) "Internal audit is a tool that helps economic entities to achieve the goals set on the basis of an acceptable approach to risk management, control and corporate governance, and provides objective guarantees and advice aimed at increasing the efficiency of financial and economic activities. recognizes that it is an independent system. of A.K.Ibragimova, B.B.Sugirbaev (2010) is as follows, i.e., "Internal audit is an objective activity, directed to the effective implementation of internal control, directed to the preparation of reports and recommendations for increasing the effectiveness and efficiency of the budget organization."

Z.Mamatov (2007), "Internal auditors evaluate the management activities of economic entities, firms, entities, etc. as independent experts. They present the results of analysis and assessment, information about the activities of the economic entity they audit, their recommendations and advice to the parent company that carries out the management.

Audit activity is one of the new activities in our country. Auditing in Uzbekistan began to develop in the late 90s - after independence and the transition to a market economy. With the establishment of enterprises in the non-state sector, there was a demand for auditing services, because market structures felt the need for an independent assessment of their activities. Of Uzbekistan, which is engaged in the activities of personnel training and development of norms, made a great contribution to the development of audit in Uzbekistan. Professional training of auditors plays an important role in the development of auditing.

Initial work on the development of audit in our country began with the establishment of audit activities in joint-stock companies, in particular, banks

in the form of joint-stock companies. Through these points, Mamatov (2005) showed the differences between internal and external (independent) audit. Mekhmonov.S (2018) The activities of the internal audit service in budget organizations are carried out on the basis of the principles of independence, impartiality, freedom, professional competence and confidentiality. He emphasized that the internal audit service is required to be independent in preparing reports on the results of internal audit as an independent structural unit in performing the functions and tasks assigned to it .

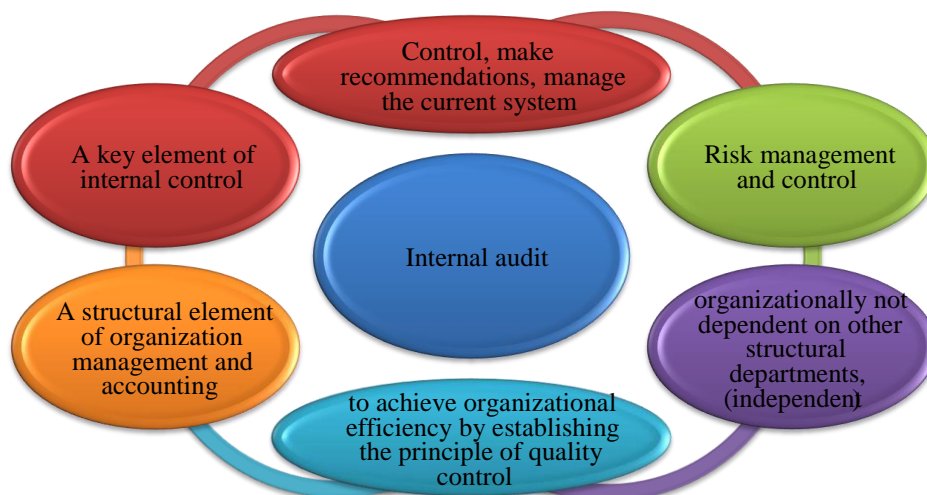


Figure 2. The concept of internal audit is a composition of scientific approaches

According to Toraev (2012), "Internal audit is a special type of activity organized by employees who have excellent knowledge of the economic entities themselves. It is organized as a system that protects the rights of the owners, it is a system that supervises the links in the management system and helps the management system." . The peculiarity of this type of activity is that internal auditors are subordinate to the head of the enterprise and stand in the staff of the team. Hasanov (2003) stated that audit activity - independent examination of accounting (financial) reports is a business activity, and it proved its work in order to give an audit opinion on the reliability of the activity of the economic entity in accordance with the requirements of legislation and regulatory documents, as well as to express an opinion on its financial stability. Based on the analysis of the sources presented in the scientific works of scientists, the views of the internal audit concept can be divided into six types of approaches (Fig. 2 )

In the approaches of most scientists, it is stated that internal audit is a control, independent evaluative expert and advisory system aimed at ensuring effective management of the organization's activities. It is interpreted based on a general approach to the concept of internal audit in the development of scientists. In this case, the characteristics of the public sector or the commercial sector are not distinguished. In this regard , according to Mekhmonov (2018) , it is appropriate to rate the internal audit in budgetary

organizations as follows: " Internal audit is a means of checking and monitoring the compliance with the legislation of the organization in the preparation and implementation of estimates, ensuring the reliability of financial reporting data, budget - compliance with budget discipline is an activity aimed at purposeful and rational spending of funds.

Today, we have entered a new era in which information is one of the main values of human life. In the 21st century, which is called the age of "21st century information and technologies", the development of any country or region cannot be imagined without active information exchange. It is not for nothing that the President of the Republic of Uzbekistan called 2018 the year of "active entrepreneurship and innovative ideas".

The development of information and communication technologies in our country, the in-depth study of information and communication technologies by employees, the awareness of computer technology achievements, and the organization of activities with the introduction of information and communication technologies in all sectors are of great importance. The fact that information and communication technologies are used in the process of drawing up, executing and controlling the state budget creates the ground for our republic to take its place on the world scale.

Therefore, in our opinion, "Internal audit- studying the correct structure of income and expenditure estimates and staff tables of budget organizations based on the requirements of legislation and ensuring the reliability of the financial reports prepared on their execution, ensuring the targeted and targeted spending of budget funds in accordance with the payment discipline. is an activity aimed at monitoring (supervision) from a distance, when necessary. Internal audit and financial control in budget organizationsthe importance of organizing service activities The Internal Audit and Financial Control Service established in budget organizations conducts its activities in accordance with the Constitution of the Republic of Uzbekistan, the Budget Code and other laws, the decisions of the Chambers of the Oliy Majlis of the Republic of Uzbekistan, decrees, decisions and orders of the President of the Republic of Uzbekistan, decisions and orders of the Cabinet of Ministers of the Republic of Uzbekistan, other legal documents and conducts in accordance with this Regulation.

Table 2  
Similarities and differences between the activities of state financial control and departments and the activities of internal audit units

<b>According to the character and characteristics</b>	<b>State financial control units (inspections)</b>	<b>Internal audit and financial control units</b>
<b>Objectives</b>	Carrying out final checks and preparing a yes or no response to the proportionality of the legislation	Carrying out a final check and confirming the authenticity of the submitted reports
<b>Sources of investigation</b>	From outside (Financial institutions)	Internal
<b>Coverage</b>	Financial activity	All activities
<b>Inspection object</b>	Mainly aimed at individuals	Focused on system behavior
<b>Subject and result</b>	Purpose: to identify errors and shortcomings and accountability	Purpose: to make recommendations for evaluating and improving the internal control system
<b>Strategic results</b>	Studying the past and strengthening financial-budget discipline	Assessing the future and helping management make development decisions

Source: Developed by the author.

Internal audit and financial control " activities organized in budget organizations of our republic are legality, independence, impartiality, reliability and impartiality of results, professionalism and confidentiality.

At this point, we should introduce the concept of " State financial control ". In accordance with Article 170 of the Budget Code of the Republic of Uzbekistan, " State financial control is carried out by state financial control bodies in order to identify, eliminate and prevent violations of budget legislation by financial control objects, as well as to prevent violations of corruption in the budget sphere."

Also, in accordance with Article 170 of this Code, " State financial control bodies are the State financial control bodies, the Accounts Chamber of the Republic of Uzbekistan, the Ministry of Finance of the Republic of Uzbekistan and the authorized bodies under its jurisdiction."

State financial control over the revenue part of the state budget and the budgets of state special purpose funds shall be carried out by the state tax service authorities within the framework of the given powers. The following table shows the similarities and differences between the activities of the State Financial Control Departments and the activities of internal audit units .

Currently, almost all South-Eastern European countries, in particular, Bulgaria, former Yugoslavia, Hungary, the Baltic States and the Commonwealth of Nations, have implemented an internal audit system in the budget organizations that make up the public sector. The introduction of the internal audit system not only ensures the purposeful use of state budget funds by the ministries and agencies that are the main managers of the budget, the efficiency of budget organizations, the rational use of experts, the reliability and transparency of information flows, but also the provision of complete reports in front of the competent authorities in this regard, and thereby further improves the management system. provides an opportunity for improvement.

### **Conclusion**

Improvement of mechanisms for evaluating the effectiveness of the internal audit and financial control service organized in budget organizations In our opinion, based on the analysis of the data presented in this dissertation, in order to further increase the responsibilities of the internal audit and financial control services, we believe that it is appropriate to expand the functions (powers) of the internal audit service and define it accordingly. Monitoring the correct structure of the budget request in accordance with the law using information technology remotely (visiting the place if necessary); studying the structure of income and expenditure estimates and staff tables based on the requirements of legislation; conducting remote monitoring using information technologies regarding the proper management of budget accounts; study and analysis of the reliability, validity and completeness of prepared and submitted financial reports; study the validity of the debtor and creditor debts; monitoring the preservation and condition of cash funds, goods and other assets; monitoring of the correct calculation and timely financing of wages and similar payments, as well as the purposeful use of funds; monitoring the conduct of tender (tender) sales and the conclusion of contracts; identification of funds that can be saved by monitoring the quality of public services in all areas of activity, including; collection and reduction of debts, study of effective use of budget funds based on analysis of compliance with payment discipline; analysis and evaluation of the results achieved within the framework of the budget allocated for the goals, events and tasks defined in the programs (state, branch, regional) and other regulatory legal documents; to check the implementation of the set efficiency criteria and indicators, to establish constant monitoring and to conduct analysis; to carry out preventive work aimed at preventing corruption in institutions and organizations in the system; review appeals of individuals and legal entities within the scope of authority and take measures to eliminate existing problems, supervise the provision of labor and executive discipline; perform other functions in accordance with the legislation aimed at ensuring the targeted spending of budget and extra-budgetary funds. Also, it would be appropriate to set specific interest rates (the amount of identified financial errors and deficiencies, not to exceed ten percent of the budgeted funds) in assessing the effectiveness of the organized internal audit and financial control services, due to the reduction of financial violations. In addition, by eliminating the errors and shortcomings identified by the internal audit and financial control service, by thoroughly

analyzing the causes of their origin, as a result of the implementation of the recommendations developed to prevent the occurrence of such errors and shortcomings in the future, as a result of the implementation of the recommendations made on the prevention of the occurrence of such errors and shortcomings, as a result of the assessment of the effectiveness of the savings of budget costs, the determination of specific interest rates ( the amount of saved funds does not exceed ten percent of the budgeted funds); In addition, the effectiveness of the internal audit and financial control services should be assessed based on the positive results of the budget organization's performance, that is, the admission of graduates of budget organizations under the Ministry of Public Education to higher education institutions, or the fact that they took pride of place in the inter-science Olympiads of the Republic and regions. we believe that it is appropriate to include the criteria.

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