

Norway State Financial Control Features

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Abstract: Norway state structure and budget relationship his state budget under control place and shape about written. From him except state financial control and audit features about information given.

Keywords: Norway state structure , budget relationship , state financial control and state audit.

State structure _ A constitutional monarchy with a parliamentary form of government. The head of state is the king, who formally has wide powers, but in reality only performs representative and constitutional functions. Law issuer body - two Chambered parliament Storting (Lagting — high ward , Odelsting — lower chamber), as well as 6 members of the parliament consists of « Storting presidency council ". Big rights Saamingga - Saami is supreme to the body given of **financial control in Norway**, not only the financial commissions that create the profile of the parliament, but also other commissions in the Norwegian Storting, such as the Supervisory and Constitutional Commission, play an important role.

An effective means of financial parliamentary control in Norway is **the parliamentary supervisors and auditors** . An important part of financial control in Norway is the approval of loans to the government through special commissions of the parliament and monitoring of their execution.

In Norway, *the Supervisory and Constitutional Commission of the Storting* plays the biggest role in the implementation of financial control , it is also given other control powers.

Part of the supervisory functions of the Storting has been transferred to an external supervisory body - the Norwegian Auditor General, which is subordinate to the parliament and reports on its work in the form of a report. As for the supervisory powers of the Norwegian Parliament's Standing *Finance Committee* , according to Article 12 of the Storting Rules, they come to decide on the country's economic policy, monetary policy, taxes and levies on the state budget.

As mentioned above, the Norwegian parliament has another important tool for financial control. About it **parliamentary auditors (auditors)**. Parliamentary auditors act in accordance with the instructions of the parliament, they are subordinate to it and provide information necessary for direct parliamentary control over public revenues and expenditures.

Norwegian auditors are responsible for the financial statements of all organizations supported by the state budget.

About 500 permanent employees work in the apparatus of the Accounts Chamber. Headquartered in Oslo, approximately 90 people work in regional offices outside the capital. The supreme body of the Chamber of Accounts is the Council consisting of five chief auditors appointed by the Storting for a four-year term. One of the five members of the Storting Council is elected by the Auditor General, who is responsible for day-to-day management as well as financial, personnel and professional matters. Auditors-general are selected based on their political affiliation, and the composition of the Council reflects the parliamentary composition of the Storting. Persons holding the position of auditor general may not participate in political activities or interfere in the process of making political decisions. Thus, members of parliament cannot be elected as auditors. The task of the auditors-general is to conduct an annual audit of state accounting and publish the results of such an audit in the press. The information on the accounts is given to the auditors 6 months before the end of the year in which the Storting makes the funds. They also provide instructions on the procedure for approving public accounts of public officials.

Auditors are responsible for monitoring the correct and legal use of public funds. If a private person or organization receives financial support from the state, the parliamentary auditor extends its activities to them as well. This is clearly stated in Article 17 of the financial regulations of the Storting.

In addition to regular audit reports, there are also an average of eight performance reviews per year. Audit topics are usually chosen by the Auditor General's Office, rarely by Parliament. Half-yearly reports drawn up in the bodies of the ministries are sent to the Auditor General. The Auditor General sends them to Parliament without any comment from the office.

Norwegian Court of Auditors is to promote the rational use of resources and efficient management. Through audits, monitoring and recommendations, the Court of Auditors helps to ensure that public revenues are collected according to plan and that public funds and assets are managed financially efficiently and in accordance with the Storting's decisions and objectives. The control and audit tasks assigned to the Accounts Chamber can be divided into three categories: financial control, control of corporate activities and performance audit.

Financial control

The Norwegian Court of Audit is responsible for auditing the financial statements of the central government and all accounts submitted by central government bodies and other bodies that must report to the central government. The object of financial control of the Accounts Chamber is 400 accounts that are checked for correct reflection of financial activity; when necessary:

- * make sure that there are no serious errors and other deficiencies in the invoices;
- * verifying that transactions and appropriation decisions based on calculations ("use of funds") are in accordance with the Storting's decisions and objectives and relevant regulations, and that such use of funds is acceptable in terms of norms. and established standards for managing the financial activities of the central government.

After the audit is completed, the Accounts Chamber sends a final report on the results to all audited organizations and their subordinate ministries. A report on the results of the audit will be sent to the Storting in a separate document next autumn after this financial year.

Corporate control

The Norwegian Court of Auditors examines how effectively the management of public shares of companies is carried out and concludes whether the actions of the ministry as administrator of public shares are in line with the decisions and objectives of the Storting. Control of corporate activities is based on the assessment of the importance and risk associated with the activities of each individual company. Risk assessment, in particular, is related to the Ministry's exercise of its powers to implement relevant parliamentary decisions regarding the field of activity,

corporate structure, company management, its functional status, as well as all comments of the company's auditors. At present, there are 34 full liability limited companies, 37 partial limited liability companies, 6 state enterprises, 5 regional health care institutions, 6 special institutions based on the charter, 26 student social protection organizations. there is. The audit report is sent to the Storting as a separate document, but from the 2004 reporting year, such audit results are included in the annual financial audit report.

Performance audit

provides the Storting with relevant information on the implementation and effectiveness of the measures taken by the government by systematically reviewing the economy, efficiency and effectiveness of the systems based on the decisions and objectives of the Storting , including:

The Norwegian Court of Auditors consists of seven departments, each of which performs administrative support functions. In order to improve the quality and effectiveness of control and audit activities, the Norwegian Chamber of Accounts considered it necessary to specialize audit tasks. This means that four departments are responsible for financial control and two departments are responsible for performance control. The first department responsible for performance audit was established in 1996. In 2002, it was decided to expand the specialization, as a result of which the second department of efficiency audit appeared. At the same time, special departments were established for the development and quality control of financial activity, corporate activity and performance audit verification methods.

The Norwegian Court of Audit provides the Storting with relevant information on the implementation and effectiveness of the measures taken by the government by systematically reviewing the economy, efficiency and effectiveness of the systems based on the decisions and objectives of the Storting, including:

- a) whether public institutions use resources to fulfill their tasks in accordance with the decisions and goals of the Storting;
- b) how efficiently the resources and tools are used to fulfill the tasks set by the Storting in this area;
- c) whether the rules established by the Storting are followed;
- d) How economically and efficiently state bodies use management tools, instruments and rules in the implementation of the decisions and goals of the Storting;
- e) whether the information provided by the government to the Storting is sufficient for decision-making;

implements the environmental protection policy approved by the government in order to comply with the principles of sustainable development and effective management of natural resources .

All performance evaluations are based on criteria related to importance and risk. In each individual sector, a performance review is carried out in areas where there is a high risk and a high probability of non-compliance with the Storting's decisions and objectives. When the performance review is completed, a separate report is prepared and submitted to the Storting.

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