

Involving Citizens' Participation is a Guarantee of Targeted Spending of Budget Funds

Sholdarov D. A

Associate Professor of Tashkent Financial Institute

Navruzova Guzal Olimjon qizi

Master of Tashkent Financial Institute

Abstract: The article reveals the concept of state audit and the essence of audit with citizen participation. It has been studied how the participation of citizens in effective spending of funds is carried out. Information is provided on what the "audit with participation of citizens" system is, why this system is needed.

Keywords: Audit, state audit, citizens participatory audit, state funds, budget control.

"Citizens "participatory audit" system is this of the population budget funds _ budget organizations by purposeful and efficient spending over financial control done in raising indirectly participation is enough. Ministers " Citizens _ _ _ an audit with the participation of object determination and state financial control organs activity efficiency public by evaluate to go order about the charter confirmation about" 326 is a number decision acceptance done _

Regulation the following mean holds :

- « State audit " program citizens by selection possible was control objects the name of the event input ;
- citizens by the most a lot times selected control in objects control the event transfer procedures ;
- state financial control organ and internal audit x isms activity efficiency public by evaluation order .

Control object in determining participation reach for citizens « State audit " program from roy x at they pass . Citizens " State audit " program authentication electron digital signature tools , mobile telephone numbers , sha x s biometric data , Mobile-ID, Face-ID as well another methods with defined in order done is increased .

Citizens by selection possible was control objects until it happens the following does not include:

- competent of structures yearly to the plan included control objects ;
- o x irgi two year during selected and control events conducted control objects ;
- financing state the secret or the law with guarded as another mystery confession done ministry and offices and they are in the system control objects .

Evaluation of the results average from the price come out competent structures of x steps results as follows is defined as :

- 5 points was employee - " exemplary ";
- 4 points was employee - " good ";
- 3 points was employee - " satisfactory ";
- 3 points was employee - " unsatisfied ".

Evaluation of the results rating by :

- was found to be " exemplary ". to person x - position 25 percent of salary ;
- It was found as " ya x shi ". to person x - position 15 percent of salary ;
- found to be " satisfactory ". to person x — position 5 percent of salary in the amount money award to give through encourage done is increased .

Current August 27 of the year day Uzbekistan _ President's " State financial control system more improvement measures about". decree acceptance done _ To the decree from January 1 , 2022 _ Account chamber by done to be increased control forms and types addition the following to practice current will be :

- Financial audit
- Compatibility audit
- Efficiency audit

From October 1 , 2021 Account Chamber , Finance Ministry and internal audit services each media representatives in the quarter in the presence of to the public own _ reports announcement by doing goes _

From January 1 , 2022 financial control events only control of work yearly to the program included in subjects done is increased (cameral control and in legislation in the eye caught another circumstances from this except).

Until January 1 , 2022 " State audit ” software complex to work is lowered . To him according to:

- budget organizations , state purposeful collective arms and defined in order organize done another in savings conducted all state financial control events , that's it including audit activities of internal audit services " State in the "audit " program to the list is taken ;
- each one control event for to be studied questions of the event subject , data sum up and analysis transfer order own into received control the event transfer plan is made .

State _ in the "audit " program to the list not received control events illegal is considered Of this for , first of all , citizens by selection possible was _ control objects list ministry and offices internal audit services by " State audit " program is entered . In this case , the ministry and offices of internal audit services yearly control to the plan included control objects this to the list not included . Also internal audit services _ there is was not ministry and offices according to control objects the list input Finance Ministry in the presence of State financial control inspection by done is increased . if You budget organizations in the activity budget from funds aimless and ineffective use , corruption and another offense cases assuming you have one or this according to your concerns if this institutions " state audit " (<https://davlatauditi.uz>) program control objects list through control events transfer for choose possible will be Of this for " state audit " (www.davlatauditi.uz) of the program " Citizens one-ID, mobile -ID, E-SIGNA, ID- card in the "audit with participation " menu through from the list will be passed and budget organizations them control events transfer reasons brought without is selected . In this case , the

selection each quarter the first of the month in the first 10 days (today daily (October 1-10). is increased . You from your side budget organizations choose the number not limited . But calendar year during one budget organization only one times is selected . Choose process from completion after each one ministry and offices in the section choices the number from ten less didn't happen and the most a lot times selected three control objects is declared the winner and control events will be held.

Ministry and offices internal audit services by each one ministry and offices 5 jobs in section on (today per day - until October 15) control events transfer _ deadlines about data this in the program announcement will be done and of the year until the 20th of the last quarter (December 20). control events will be held . In this case , internal audit services there is was not ministry and offices according to selected budget in organizations control events Finance Ministry in the presence of State financial control inspection by done is increased . Transferred _ control events results about data 5 work day during (until December 25) " State in the "audit " program announcement will be done . Citizens by competent structures activity efficiency assessment , control events results about _ data to the public announcement done from a quarter next quarter the first until the 20th of January (January 1 - 20, 2023) " State in the "audit " program done is increased . In this case , the rating ranges from 1 to 5 (1 being the lowest and 5 being the highest). high score) whole in numbers scale based on price to give through done is increased . With that together , assessment of the results average _ from the price come out , the ministry and of offices Internal audit service employees defined in order is encouraged or in legislation defined in appearance measures is used . In this case , out of 10 people less citizens by evaluated control events evaluation of the results average _ price in the calculation in consideration not taken .

References

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