

**THEORETICAL AND ORGANIZATIONAL FOUNDATIONS OF THE
ORGANIZATION OF FINANCIAL CONTROL IN THE PUBLIC SECTOR**

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Abstract:

This article is devoted to the theoretical and organizational foundations of the organization of financial control in the public sector.

Keywords: market economy, state selection, financial control, cannibalism, financial control.

In the process of transition to a market economy, the goals and objectives, types and forms of financial control have changed radically. Now he performs such tasks as counseling and instruction, not only for the purpose of punishment, but also to ensure that the funds necessary for the state to fulfill its duties are fully collected and purposefully effectively spent from the budget.

The principles of control are the political, organizational and legal foundations of control, scientifically developed and passed practical activities, compliance with which ensures the effectiveness of control. The principles of control determine the purposefulness of the general order of control in the field of finance. Based on many years of experience, the basic principles of the organization of state financial control in the world have been developed, which are observed and pursued by all civilized states. These principles require legality, inviolability, objectivity, competence, transparency.

Legality is one of the most important principles of financial control, which provides, firstly, the legality of the use of state and local financial and material resources, and secondly, the activities of regulatory bodies should also be organized within their powers established by law. Today, the financial control system concentrates in its structure the types, forms and methods of control along with the controlling and controlled ones. Well-coordinated and effective financial control depends on the level of its organization and the types, forms of control and methods of its implementation.

Financial control is a specifically targeted activity of responsible bodies that analyze financial transactions of economic entities, ensure their implementation within the framework of established legislation, and develop proposals for their further improvement.

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The purpose of financial control is not just control, its purpose is to take measures to remedy the situation, in some cases to bring the perpetrators to justice, to recover compensation for the damage caused or to prevent or reduce such violations in the future, in order, if possible, to avoid deviations from the standards adopted at the initial stage, and that the law does not allow violations regulations, reduced the efficiency of the use of material resources. it consists of determining the costs of increasing and saving.

The importance of financial control lies in the fact that it is used, firstly, to monitor compliance with the rule of law by state and public organizations, enterprises, institutions, organizations, citizens in their financial activities; secondly, to check the economic validity and effectiveness of financial actions carried out, compliance of these actions with the tasks facing the state. Thus, financial control serves as an important tool to ensure compliance with legislation in the implementation of financial activities, the expediency of actions.

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