

IMPLEMENTATION OF RISK ANALYSIS AND USE OF NATIONAL PROGRAMS IN STATE FINANCIAL CONTROL

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Therefore, as part of our research, we have developed a "Risk analysis assessment model in state financial control" in the system of state financial control of Uzbekistan. This model is a financial risk assessment system covering three interrelated stages in terms of content and structure.

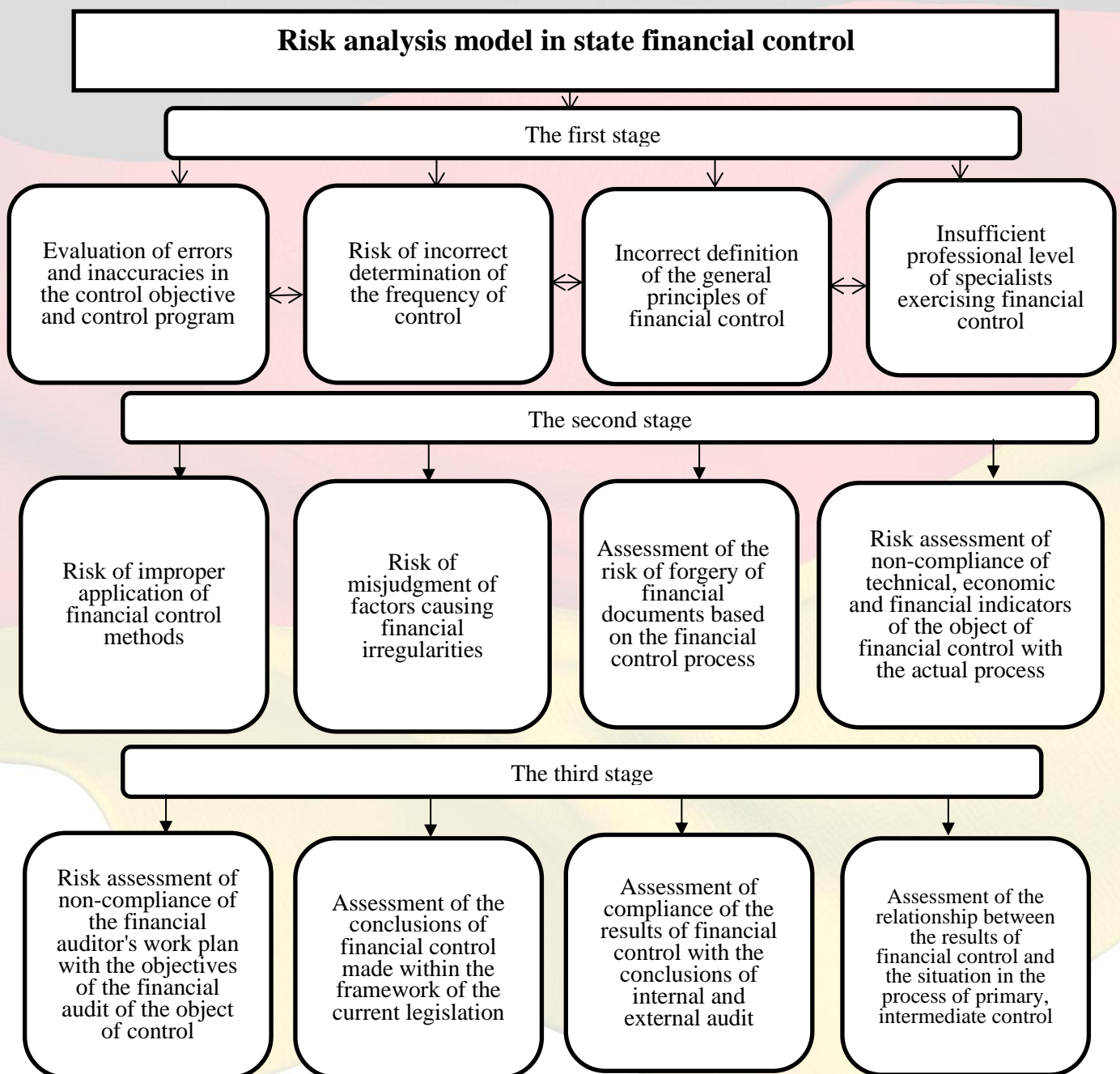


Figure 8. Risk analysis model in state financial control.

An information system is needed to ensure financial control of the activities of recipients of funds from budgetary and extra-budgetary funds, which are considered objects of financial control, and to ensure coordination and control of their activities.

In conclusion, it should be emphasized that we consider it necessary to introduce new mechanisms based on the principle of digitalization of the financial control process, especially in the framework of the development of the digital economy. To do this, it is advisable to introduce the national program "State Audit" into the system of state financial control in our republic.

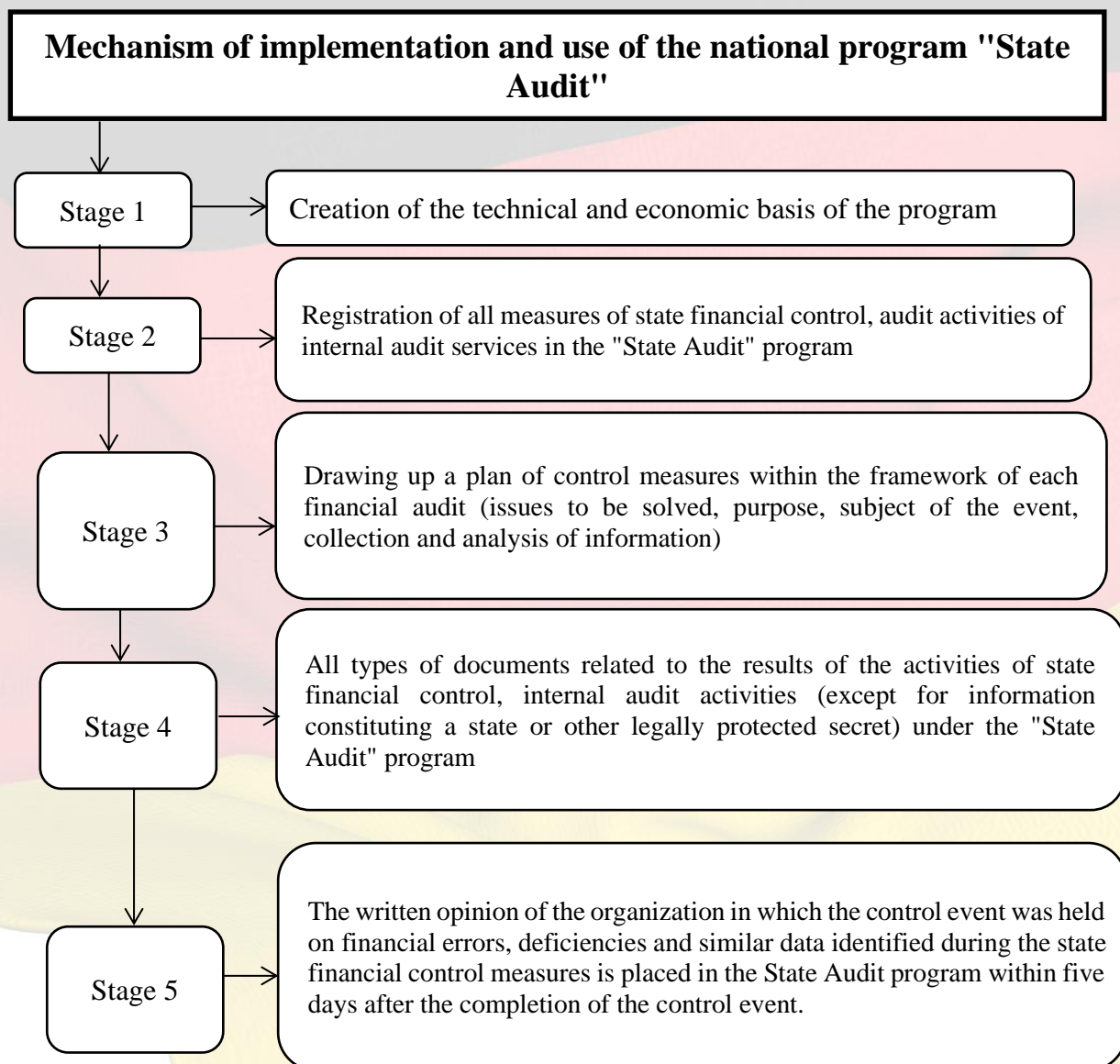


Figure 9. Mechanism of implementation and use of the national program "State Audit"

One more point should be taken into account in the mechanism of implementation and use of the national program "State Audit", that in order to prevent illegal financial control measures, control measures that are not prescribed in this program should be recognized as illegal. The analysis of financial control measures and their results aimed at ensuring the targeted, targeted

and effective use of funds spent from the budget and equivalent funds in our republic shows, that for the next three years, the number of corruption cases on violations of financial legislation among recipients of funds from the budget in our republic has decreased somewhat. However, there is an increase in the total number of violations. According to the author, in order to improve the efficiency of state financial control, we consider it advisable to pay special attention to the following:

First, it is necessary to pay more attention to the methods of synthesis and analysis in the analysis of financial legislation based on the principle of impartiality and fairness in the implementation of state financial control measures;

Second, when organizing and implementing state financial control, organizations receiving funds from the budget are divided into three groups: red (systematically violating financial legislation), yellow (those who occasionally violate financial legislation) and green (those who almost never violate financial legislation) it is necessary to develop financial control plans divided into categories;

Third, today's analysis of financial irregularities shows that it is necessary to review the mechanisms of consumption of public procurement by recipients of funds from the state budget. In other words, we believe that in this process, along with mechanisms for eliminating corruption situations, it is necessary to create a comprehensive system that will prevent illegal embezzlement of public funds by business entities engaged in public procurement.

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