

**THE ROLE OF CAMERA CONTROL IN IMPROVING STATE FINANCIAL CONTROL**

*Rasulova Sharifa Gaybullaevna*

*JizPI, Associate Professor*

*Kosimov Begzod Shukhrat ugli*

*JizPI, Student*

**Annotation:** The role, goals, objectives of the current state financial control and internal audit system of the Republic of Uzbekistan in the public sector and the regulatory legal acts regulating it, as well as the issues of strengthening budget discipline in institutions financed from the budget, increasing the efficiency and effectiveness of their use, are studied.

**Keywords:** audit, financial control, internal control, budget discipline, budget stability, budget, budget funds, financial reporting, budget revenues, audit.

**РОЛЬ КАМЕРАЛЬНОГО КОНТРОЛЯ В СОВЕРШЕНСТВОВАНИИ  
ГОСУДАРСТВЕННОГО ФИНАНСОВОГО КОНТРОЛЯ**

**Аннотация:** рассматривается роль действующей системы государственного финансового контроля и внутреннего аудита Республики Узбекистан в государственном секторе, ее цели, задачи и регулирующие ее нормативно-правовые акты, а также вопросы укрепления бюджетной дисциплины в учреждениях, финансируемых из бюджета, повышения эффективности и результативности их использования.

**Ключевые слова:** аудит, финансовый контроль, внутренний контроль, бюджетная дисциплина, бюджетная стабильность, бюджет, бюджетные средства, финансовая отчетность, бюджетные поступления, проверка.

In the conditions of a complex market economy, the priority goals and objectives of financial policy are aimed at ensuring the stability of the socio-economic development of the Republic of Uzbekistan.

State financial control is one of the important levers of managing the state financial system, which ensures the implementation of the state financial policy, compliance with budget legislation, and control over the rational and effective use of budget funds.

The financial control system is a complex system of financial, economic and organizational relations in the field of formation, use and ensuring the integrity of material and intangible resources.

Financial control is carried out by various methods and directions. The application of a particular method of financial control depends on the legal status of the control body and the characteristics of the forms of activity, the object or purpose of control, the grounds for the emergence of control legal relations, and a number of other factors.

Today, the widespread use of modern information systems in the implementation of state financial control is an urgent issue. Because it helps the state financial control body to achieve time savings and increase work efficiency in the qualitative performance of its tasks in its work.

In accordance with the Resolution of the President of the Republic of Uzbekistan No. PP-3231 dated August 21, 2017 “On further improving the mechanism for financing educational and medical institutions and the system of state financial control”, the tasks of reducing ineffective inspections by identifying objects and objectives of inspections using modern information technologies and databases, as well as increasing the efficiency of inspections of budget organizations, were set. In accordance with this resolution, the “Distance and Camera Control” departments were established in the Main Department of State Financial Control (currently the Department of State Financial Control) and in the territorial departments of state financial control.

Camera control within the Department of State Financial Control is a fairly effective factor in preventing violations of budget legislation.

Cameral control is a type of financial control, and financial control measures are carried out remotely, without visiting the object of control.

The main purpose of cameral control is to grant a budget organization the right to independently eliminate violations of budget legislation identified as a result of cameral inspections.

Cameral control is the constant monitoring of the activities of financial control objects using software complexes of the Ministry of Finance of the Republic of Uzbekistan (DM "DMBAT" and DM "UzASBO") and based on information from databases of state and economic management bodies, banks, as well as other organizations.

The purpose of cameral control is, first of all, to ensure full compliance with budget legislation by budget organizations. In addition, one of the important tasks in this regard is to prevent administrative, financial fines and criminal liability that may be imposed on financial errors or violations of budget legislation.

Over the past period, modern information on the control measures regarding the purposeful spending of budget funds by the Department of State Financial Control and its regional departments widely used in-person (remote) control using communication technologies and databases.

During 2019, the Department of State Financial Control and its territorial departments, using the databases of the “State Finance Management Information Program” (DMBAT) and “UzASBO” software complexes, conducted in-person control measures in 1,147 vocational colleges and academic lyceums, 154 district (city) improvement departments, 41 higher educational institutions, 516 institutions under the Ministry of Culture, 196 institutions under the Ministry of Physical Education and Sports, the formation and execution of local budgets in Bukhara, Surkhandarya and Kashkadarya regions, as well as 313 local budgets and 7 other organizations, and 578 local budget organizations in 28 districts (cities), a total of 2,952 budget institutions.

In 1,250 institutions (42%) covered by cameral control measures, suspicious financial expenses in the amount of 59.2 billion soums were observed, and when comparing these suspicious expenses with primary documents, violations of budget legislation and other errors and shortcomings in the amount of 46.7 billion soums were confirmed in 1,213 institutions. In addition, the purposeless spending of budget funds in the amount of 9.1 billion soums was prevented.

From the above figures, it can be concluded that the importance of cameral control in the ongoing financial control measures is increasing.

The importance of cameral control is that it allows you to prevent violations of the law in the objects of control and establish constant monitoring, while conducting preventive work.

Today, the reduction in cases of budget discipline violations is the result of measures taken to constantly monitor the financial activities of budget organizations in managing budget funds and maintaining budget accounting, conduct preventive work on compliance with budget legislation, widely use remote control, and reduce ineffective inspections.

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