



IMPROVING THE USE OF EXPERT WORK IN AUDITING CONSTRUCTION AND REPAIR EXPENSES IN BUDGET ORGANIZATIONS

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ABSTRACT

This article highlights the issues of improving the use of experts (specialists') work in organizing and conducting audits of construction and repair expenses financed from budget funds in budgetary organizations. The study analyzes gaps in legislation, particularly problems related to the lack of clearly defined mechanisms for engaging experts, requirements imposed on them, and procedures for formalizing reports. In order to eliminate existing shortcomings and ensure the targeted use of state budget funds, practical proposals and recommendations are put forward for developing special guidelines and establishing a unified database of certified experts based on foreign experience.

Keywords: budgetary organizations, construction and repair expenses, state financial control, audit, expert opinion, legislation, unified information database.

RELEVANCE OF THE RESEARCH

Topic. The use of expert (specialist) work is highly important in organizing audits of construction and repair expenses financed from the budget. The reason is that, in many cases, an auditor examines the financial aspects of the audited object, while not possessing professional mastery in construction and repair activities. It is well known that an incorrectly conducted audit conclusion may lead to changes in a person's life. Therefore, such conclusions must be based on accurate facts and rely on independent, transparent, and objective findings. Although the procedure for using expert work in auditing business entities is more broadly reflected in legal norms, the use of expert (specialist) conclusions in organizing audits of construction and repair expenses financed from budget funds has not been sufficiently covered. The legislation is limited only to the phrase that they may be engaged. The procedures for engaging experts, the requirements imposed on them, the process for formalizing reports, and the issues that should be reflected in them have not been extensively explained. As a result, the engaged experts (specialists) operate within the limits of their own understanding. Based on the above, we consider this topic relevant and believe that it is appropriate to conduct discussions and research in this direction [1, 2].

Existing Problems in the Research Topic. Article 181 of the Budget Code establishes that state financial control bodies have the right to engage experts and specialists from state administration bodies and other organizations to review issues requiring special professional knowledge. In addition, the Regulation "On the State Financial Control Inspection under the Ministry of Finance of the Republic of Uzbekistan," approved by Resolution No. 431 of the Cabinet of Ministers dated August 5, 2022, grants the inspection and its territorial departments the right to engage specialists from state administration bodies, economic associations, and other organizations as experts when carrying out state financial control in matters requiring special professional knowledge. However, the above-mentioned or other normative documents do not comprehensively explain the use of expert and specialist work in organizing state financial control [3].

For this reason, a number of problematic situations arise in practice when employees of the State Financial Control Inspection engage experts or specialists. The requirements imposed on experts, the procedures for formalizing reports, the conditions under which expert work should not be used, as well as their rights and responsibilities, are not clearly specified. During audits, if employees of the State Financial Control Inspection identify signs of a crime and engage experts or



specialists without properly formalizing reports in accordance with established procedures, and the case is later transferred to law enforcement agencies and subsequently reaches court, even a single incorrect action may result in the inability to prove the actual circumstances. If such cases continue to occur repeatedly, significant damage may be caused to the state budget [4].

Proposals and Recommendations. Foreign experience in organizing audits of construction and repair expenses financed from the budget demonstrates that, taking into account the specific characteristics of the budget sector, separate guidelines and mandatory tables for analytical purposes have been developed for organizing such audits. Based on the above, we believe that the following practical measures should be implemented in order to improve the practice of organizing audits of construction and repair expenses financed from the budget:

- Develop and introduce into practice guidelines for organizing and conducting audits of construction and repair expenses financed from the budget, based on the requirements of current legislation;
- Form a unified database within the republic and create a register of certified experts for each sector and field of specialization;

In conclusion, it can be stated that bringing the organization of audits of construction and repair expenses financed from budget funds to a new stage, as well as ensuring the targeted and lawful use of state budget funds, will contribute to strengthening the economy of our republic and improving the living conditions of the population.

REFERENCES

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