

Improve the implementation of budgetary control within "Electronic government"

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The article is devoted to the topical problem of role of the e-government in effectiveness increase of struggle against corruption. The author considers experience of Republic of Korea and Uzbekistan of e-government role in prevention of corruption. The article reviews the legislation and included also several proposition.

Key words: e-government, against corruption, legislative regulation, financial control.

"Electronic Government" means the openness of state bodies, public administration optimization, expansion of the forward and reverse links between civil society actors and public authorities. The value of e-government is to raise to a qualitatively new level

of efficiency of public administration. According to UN statistics, the number of countries using the Internet - technology to optimize the interaction between government and citizens, has reached 186. Countries such as South Korea, Singapore, UK, USA, Finland, Denmark, according to an annual global study "Implementation of e-government concept" were highly appreciated. The UN says the great achievements of the Republic of Korea in this field.

"Electronic government" system at the optimum of its organization will effectively fight against corruption and bureaucracy. With the introduction of "electronic government", together with the improvement of the technological

infrastructure, the creation of a legal framework is optimized and improved the efficiency of government agencies. [2]

One way to combat corruption is recognized to establish public control over the spending of public finance and public awareness through open access to information resources. The effectiveness and efficiency of budget spending provided a permanent, multi-level, comprehensive budgetary control.

An example the efficiency of public control over the state budget with the help of information and communication technologies is to ensure transparency in the area of budget spending in the Republic of Korea. Republic of Korea, the Law "On electronic government" of 2001 was one of the first in the international practice of legal acts adopted in this area. The law was drafted codeystvovat projects of e-government

in addressing the socio-political problems: to provide clear, democratic governance and improve the lives of citizens in the Information Age by electronic processing of administrative cases. [3]

The Ministry of Planning and Budget of the Republic of Korea on the basis of macro-economic indicators and statistics started to develop a five-year "fiscal plan," which reflected generally the maximum value of the planned budget. It is noteworthy that public institutions in the Republic of Korea has the right to dispose of budget funds within the limits of their budgetary commitments, but are not entitled to ownership of these assets. Funds from the budget accounts of budget paid directly to creditors, the right to dispose of budgetary funds is separated from the right to own them.

A distinctive feature of the state - a unique system of automation of the procurement tenders, automate the

analysis process essential conditions of transactions, followed by the selection of the most appropriate proposals and on their results the participants of competitions alerts. The core of the centralized procurement system is an electronic database containing detailed information on customers and suppliers, including information on the financial viability of firms, credit history, information about the services and products. The system ensures the implementation of transactions in the on-line via the Internet with the use of electronic signatures: the centralized system is a huge electronic "market" with an annual turnover exceeding US \$ 30 billion.. It created and operates a specialized body - the Central Agency for public procurement, whose mandate includes the implementation of procurement of goods, works and services from the budget for the needs of government.

the republic public can monitor targeted and value for money through the "electronic government" system. In case of violations of the spending of budgetary funds citizens or other civil society actors may submit a petition to the National Assembly. If necessary, Parliament requests the ad hoc budget service at the Parliament to investigate the petition, according to the results of this investigation shall be reported to the National Assembly [4]. Deputies have the right to start impeachment proceedings, ie eliminating official responsible for allowing the abuse [5].

At the beginning of the century, South Korean state-owned enterprises over the Internet about 50% of procurement operations. According to the decision of the Korean government, from 2002, all government purchases should be made only and only through the Internet. At this time, widely developed mobile telephony and mobile Internet. The

volume of e-commerce in the South Korean networks in 2001 exceeded \$ 80 billion. Dollars.. In February 2001, the national network, there were more than 2 250 sales sites. If the mid-2001, 9% of Koreans carried out exchange transactions through a global network, then less than a year for 25% of the population use e-banking services. In addition, the summer of 2001, 68% of Korean households have at their disposal a personal computer, 11% of them more than one.

At the beginning of 2002, 100 people in the country accounted for 64 mobile phones, 50% of the nearly 48 million people used the Internet. In March 2002, mobile phones enjoyed more than 30 million. People, or about 64% of the population. In October 2002, the number of broadband users reached 10 million., Representing more than 69% of the 14.39 million. Households in the country. The share of this type of services in the structure

of all types of Internet access was more than 60% [6].

Uzbekistan has carried out extensive work on the introduction and development of high technologies in all sectors and spheres of national life. The Program of development of telecommunications technologies, networks and communications infrastructure in the Republic of Uzbekistan for 2013-2020 and in particular the introduction of "electronic government" system. In this regard, we are actively working on the implementation of its e-government. In this direction, developing the legal framework. So, it was adopted several decrees and resolutions of the President and the Cabinet of Ministers.

Legal basis for the implementation of budgetary control with the help of information and communication technologies in the Republic of Uzbekistan is the Budget

Code of the Republic of Uzbekistan (Chapter 26, Articles 184-192), Law "On electronic document circulation", "On electronic commerce", "On electronic payments" "On electronic digital signature" and "e-government" [7].

The biggest step in creating the legal framework for the functioning of e-government was the adoption of the Law "On electronic government." He was adopted by the Legislative Chamber of 18 November 2015, approved by the Senate December 3, 2015 and 9 December published in the press. The Law consists of 5 chapters and 34 articles. Effective from June 10, 2016

It provides the most important definitions and concepts, including "e-government", "electronic state service", "regulation of electronic public services" and others.

The law defines the tasks and the basic principles of e-government,

among which are highlighted the openness and transparency of public bodies, applicants have equal access to electronic public services, e-government services on the principle of "one window". Effective prevention against corruption is to ensure efficiency and transparency of public bodies, strengthening their responsibility and executive discipline, the creation of additional mechanisms for feedback from the public and business entities; the establishment throughout the country of opportunities for applicants to implement the relations with public authorities in the framework of e-government in accordance with the law.

Particular attention is paid to the law the rights of entrepreneurs and their protection:

- introduction of "single window" principle in the implementation of

relations with the public authorities and businesses;

- transfer of businesses to use electronic document management, including in processes of statistical reporting, customs clearance, issuance of licenses, permits, certificates, as well as obtaining information from public authorities;
- increased use of business entities e-commerce, product sales and procurement through the World Wide Web, as well as the introduction of automated accounting systems, monitoring and payment of utilities;
- Development of cashless electronic payment systems, public procurement, remote access and other electronic forms of activity in the banking and financial sector [8].

In Uzbekistan effectively acts a single centralized system of budget

control bodies, it is composed of the Chief of the Treasury of the Ministry of Finance and its subordinate Territorial bodies - the Treasury of the Republic of Karakalpakstan, regions, Tashkent city and the Treasury department at the county (city), in the Ministry of Finance operates the Main Control and Revision Office of the Ministry of Finance (GKRU).

The Treasury is specifically authorized financial body implementing, together with its territorial subdivisions of the state budget execution. One of the important achievements in the implementation and monitoring of budget savings was the organization of the electronic exchange trading. In electronic trading on a competitive basis for the delivery of goods or performance of services at the expense of budgetary funds are open to all undertakings, including small businesses. Electronic exchange trading allows you to save budget

funds in the amount of 80 billion soums per year.

In this way, creative and effective control over the management of public funds - the pledge of stability of the economy and citizens' trust in public authorities. For the public budget control interests of society should have the highest priority, as a means of effective control of a democratic state provides a reputation in the eyes of society. We came to the conclusion that to improve the efficiency of budgetary control should be greater use of information and communication technologies and electronic means in all stages, especially at the preliminary review stage. Attention should be paid to improving the legal framework of public procurement. Given the experience of developed countries, particularly the Republic of Korea, we believe that there is a need to adopt a law "On electronic trading", "On

public procurements", it will improve the efficiency of budgetary control, prevent corruption and ensure transparency of public procurement.

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