

Control and Analysis of Projects Implemented at the Expense of the State Budget At Each Stage and Improvement of Monitoring Work

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Financial analysis of capital construction projects and
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Abstract: This article will study the state of development of projects carried out at the expense of the state budget from the date of commissioning to final stage, as well as the control and analysis of the process of use and monitoring. According to the research materials and methods, foreign experience was studied on the topic, and the author explained their content. In addition, the article provides suggestions and practical recommendations for the development of a draft regulatory legal document for the implementation of the program for the development of social and production infrastructure of the Republic of Uzbekistan, the development of a program of measures aimed at digitizing control and monitoring systems. In particular, it is proposed to use FIDIC contracts in the project implementation process, calculate the cost of use through the BIM modeling system, use in the formation of programs of the following years, analyzing the objects assigned to the utility working for the specified purposes and capacities.

Key words: Software, FIDIC contracts, modeling, investment projects, insurance, bank guarantee, control, electronic system..

Introduction.

One of the priorities of the broad economic reforms carried out in our republic today is to ensure the targeted and transparent expenditure of state budget funds.

At the expense of the state budget, due to the Decree №465 of the President of the Republic of Uzbekistan dated December 30, 2022 "On measures for the development of social and production infrastructure of the Republic of Uzbekistan in 2023-2025" 15,520.0 billion soums were allocated.

In 2023 year, in the framework of the program, the following results were achieved:

An additional 106,847 academic places were created in secondary, creative and specialized schools;

Places for an additional 26,730 children were built in preschool organizations;

Health and medical and social institutions with 23,988 beds and 13,887 beds were established;

1 779.0 km of drinking water supply and sewerage networks were laid;

A total of 275.7 km of highways and 3812.5 pm bridges were put into use;

383.4 km of irrigation and 371.3 km of melioration were commissioned.

It also provided special economic zones, small industrial zones, youth industrial and entrepreneurial zones and 18.5 km of highways of large production projects, 86.8 km of drinking water supply and sewerage networks, 262.9 km of electricity networks, 47.7 km of Natural Gas Networks.

No real-time monitoring of program execution is possible due to the lack of an analysis system in software execution.

That is, electronic systems are not interconnected with one:

the designer and contractor will determine through the National Information System “transparent construction”;

invoices are formalized in the Electronic Information System of The Tax Committee;

financing of projects is carried out through the Public Finance Management Information System;

the commissioning of facilities is carried out on the basis of a commissioning Act, which is created through a single interactive public services portal.

Also, technical control of the construction of facilities is carried out by the customers today. As a result of this, the shortcomings in the process of developing the project-estimate documentation of the object or in the construction process affect the quality and execution at its due date, as they remain in the internal control of the customer. From this it is necessary to revise the system of carrying out technical control in construction based on foreign experience.

In addition, it is assumed that the form of invoices for construction will be approved, taking into account the fact that the form of invoices in the construction industry has limited the possibility of controlling the volume of construction and installation work performed in reality due to the lack of confirmation.

Literature review

It will be necessary to study the objects being carried out at the expense of budget funds from application verification to the commissioning process.

By the decree of the Cabinet of Ministers of the Republic of Uzbekistan dated April 21, 2022 “On additional measures for the formation of programs for the development of social and production infrastructure and the improvement of the management system of Public Investment”, the formation, financing and monitoring of programs is established. Including:

a) the basic principles of program formation are as follows:

to increase the standard of living and quality of the population, first of all, financing the areas of health, education, housing and communal services of social importance, including drinking water and sewerage, and the development of road and traffic networks;

compatibility of sources and volumes of financing with the forecast of basic macroeconomic indicators;

step-by-step implementation of the tasks set out in the concept (strategy) of ensuring and developing the rational use of natural mineral raw materials, labor and other resources;

completion of facilities that have not been completed since previous years and construction and installation work, as well as those that have not been completed due to insufficient financial resources;

provision of special economic and small industrial zones and large investment projects with the necessary external engineering and communication networks, road and transport infrastructures;

implementation of programs aimed at the development of irrigation and melioration systems of the Republic through the construction of large irrigation networks;

development and improvement of road and transport infrastructure, including integration into trans-regional transport corridors, formation of logistics complexes and transport logistics hubs;

attracting funds from private investors to projects carried out on the terms of public-private partnerships to increase the volume of investments in the economy of the Republic;

placement of investment and infrastructure projects on vacant and inefficient public property facilities;

compliance of infrastructure projects with general plans for the development of territories, architectural and planning projects of territories of citizens' assemblies of villages (ovules) and detailed planning projects, as well as master plans;

implementation of measures aimed at ensuring the safety of persons who must be guarded by the state, ensuring the defense capabilities of the Republic of Uzbekistan, security and maintaining internal order, as well as the construction of administrative buildings, attracting international financial institutions to finance important projects.

b) financing on facilities to be built under the conditions of ready-to-use commissioning will be carried out as follows:

during the first two months of construction, advance payments are allocated for the projected year of construction in the amount of up to 30% of the value of the work established on the results of competitive sales;

taking into account the proportionate retention of the allocated advance during the financial year, current financing is provided monthly in the amount of 95% of the value of the work performed;

5% of the value of the object, which is carried out after the expiration of the guaranteed period provided for by the established contracts, is paid;

c) the main tasks of monitoring:

regardless of the requirements of legislative acts in the process of carrying out design, construction and repair and equipment work by Project participants;

the full achievement of the results provided for by the project documentation on the objects, including the project indicators specified in the applications for the allocation of capital investments for the object;

the provision of funds allocated for the facilities for the specified periods and targeted appropriation and the timely commissioning of the facilities;

the development of capital investments by project participants, the implementation of construction and repair and equipment work and other obligations is carried out in accordance with the terms of the relevant contracts;

complete execution of construction work, strictly following the execution graph;

timely identification and elimination of factors adversely affecting the design, construction, reconstruction, excellent repair and equipment of objects within the specified deadlines and quality performance;

ensuring constant coordination of activities and interaction of project participants in the process of unloading objects.

In addition, by the Decree of the President of the Republic of Uzbekistan № 425 dated November 18, 2022 "On measures to improve control mechanisms in the implementation of construction projects, to further increase the openness and transparency of the process", projects included in the program for the development of social and production infrastructure of the Republic of Uzbekistan and programs carried out, within the framework of projects for construction and repair work, funded based on initiative budgeting processes:

ensuring that the objects are identified through electronic tender (competition) sales conducted without human factor in the National Information System “transparent construction” of the Ministry of construction of the main project-search and general construction-contracting organizations;

inclusion in the National Information System” transparent construction”, given the identification number of each object included in the approved address lists;

ensure that all objects, regardless of the risk category, are registered and controlled in the competent authority to start construction and installation work;

An act confirming the performance of work (delivery of goods) by the general contracting organization identified by objects in the National Information System “transparent construction” was electronically formed in personal cabinet in this system and agreed with the customer organization electronically.

Research methodology

The formation process.

Due to the fact that when the part of the formation of projects carried out at the expense of budget funds is studied, there is no general database on the existing social and production infrastructure facilities, it is not possible to create a system in a single assessment.

It makes it possible to assess the general state of affairs in the Republic by creating a database that summarizes information about the existing social and production infrastructure facilities, their location area, capacity, balance sheet value and technical condition.

The assessment of educational institutions (schools, preschool organizations, higher education organizations) is carried out on the basis of the quotient (the ratio of the number of students to the capacity of the educational institution).

For example.

The distance between secondary schools 23 and 34 in Qarshi is 200 meters.

Secondary school No. 23, with 1,117 pupils, has 2,251 pupils or a roll factor of 2.0.

Secondary school No. 34, with 1,126 students, has 1,195 students or a roll factor of 1.1.

According to the analysis, there is a need to create an additional place of study for school number 23. However, when redistributing students between them and Secondary School No. 34, the quotient of each secondary school is 1.5.

It will be possible to create a troubleshooting system by evaluating objects in a cross section of fields using a database without creating additional power.

It also makes it possible to evaluate objects in the cross section of areas using the database and, first of all, to form the list of objects that need to be reconstructed and repaired every year.

In the process of implementation.

The cost of projects carried out at the expense of budget funds is being formed on the basis of project-estimate documents. In this case, an examination report is issued by the State Unitary Enterprise “examination of urban planning documents” on compliance with the rules of the urban planning norm. However, during the construction process, the need arises to make changes based on the location of the object, climate, state of communication networks.

By implementing Object Design based on BIM (Building Information Modeling):

by modeling objects, it is possible to create a 4D view and take into account the proposals of the user in the process of designing the organization;

in the design process, the object calculates the costs in the process of use and deducts the total technical economic accounting;

the electricity, water and natural gas requirements that will be necessary for the use of the facility are considered, and communication tobacco is selected accordingly;

allows you to optimize the value of the object by up to 30 percent.

In the monitoring process.

In ensuring the implementation of projects carried out at the expense of the budget, there is a need to create a monitoring and analysis system, this system is created by integrating the Electronic Information System of The Tax Committee, the National Information System “transparent construction” and Information Systems of Public Finance Management.

Provides the following capabilities in real time through the system:

identification of drafters and contractors by tender (competition);

obtaining financing information in the section of invoices and payments on the work performed in the section of objects;

identification of objects that are lagging and require additional funding;

object tracking through video surveillance;

determination of which phase the objects are troubleshooting.

financing of projects is carried out through the Public Finance Management Information System;

the commissioning of facilities is carried out based on a commissioning act, which is created through a single interactive public services portal.

In the process of control

Currently, the tasks of the Council of Ministers of the Republic of Karakalpakstan, the regions and Tashkent city administration, the ministry and the customers of the departments on the technical observation and technical control of construction and installation work at the facilities are assigned.

At the same time, the inspection of supervision in the field of construction and housing and communal services under the Ministry of construction and housing and communal services will study the compliance with the norms and rules of urban planning, regulatory documents in the field of technical regulation and project documents, as well as executive documents related to the construction sector of the contracting organization.

Today, based on the experience of developed countries such as Japan, China, Germany, Singapore and the like, independently selected consultants carry out technical control and quality verification of the performance of construction work. Accredited business entities are given the right to carry out all kinds of control measurements on objects under the requirements established in the construction of objects that fall into the category of complexities.

Also, projects involving international financial institutions and foreign government financial organizations are carried out through technical control consulting services (technical control) based on the practice and documentation of the “International Federation of Engineers-Consultants” (FIDIC).

The targeted expenditure of funds is ensured by implementing the construction (reconstruction) of its facilities carried out at the expense of budget funds through the practice of the “International Federation of Engineers-Consultants” (FIDIC), that is, on the basis of FIDIC standard contracts for design, construction and technical control work.

In conclusion, it should be said that the analysis and monitoring of projects carried out at each stage at the expense of budget funds is a necessary factor for the economy of future spending up to 30 percent, the use of commissioned facilities at full capacity and the reduction of construction periods.

THE LIST OF LITERATURE

1. Decree № 425 of the President of the Republic of Uzbekistan dated November 17, 2022 “On measures to improve control mechanisms, further increase the openness and transparency of the process in the implementation of construction projects”.
2. Decree № 465 of the President of the Republic of Uzbekistan dated December 30, 2022 “On measures for the development of social and production infrastructure of the Republic of Uzbekistan in 2023-2025”.
3. Decree № 206 of the Cabinet of Ministers of the Republic of Uzbekistan dated April 21, 2022 “On additional measures for the formation of programs for the development of social and production infrastructure and improvement of the management system of Public Investment”.