Prosecutor's Supervision as a Means of Ensuring Safety in the Construction Sector

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Abstract. The article analyzes how prosecutorial supervision over the implementation of legislation contributes to sustainable development in the Kyrgyz Republic. The results of the study can be used for further scientific developments on the problems of rule-making legislation on entrepreneurial activity in the field of construction. Conclusions and the recommendations arising from them reflect the practical activities of the prosecutor's office and can serve as a basis for improving existing legislation and supporting the building of democracy and sustainable economic development of the state.

INTRODUCTION

This article is one of the first studies in the Kyrgyz Republic to conduct a comprehensive theoretical and legal study of the organization of the work of prosecutorial supervision over the implementation of legislation in the field of entrepreneurial activity in supporting sustainable development. It identified conceptual approaches aimed at further improving the legal framework of prosecutor's supervision in this area.

This work was written based on the results of special studies and is reflected in various sources.

Prominent foreign scientists of the Soviet and modern periods made a special contribution to the study of prosecutorial supervision over the implementation of legislation in the field of entrepreneurial activity in general and on specific issues.

A separate group of sources is made up of dissertation research on the problems of prosecutorial supervision over the implementation of legislation in the field of entrepreneurial activity included: Beletsky V.M. (Prosecutor's supervision over the execution of laws regulating entrepreneurial activity), Sharshenaliev A.Sh. (Problems of Combating Economic Crime in the Context of the Transition to a Market Economy), Bessarabov V.G. (Prosecutor's Office in the System of State Control of the Russian Federation), Kaldybay uulu Mirlan (Prosecutor's supervision over the execution of laws in the criminal procedure activities of the preliminary

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investigation bodies of Kyrgyzstan), Kambarov Ch.S. (Organizational and legal foundations for the development of the prosecutor's office of the Kyrgyz Republic (1922-2005)), Ishimov A.B. (Criminal legal measures to counteract corruption crimes: a comparative study on the materials of the Kyrgyz Republic and the Russian Federation), Palamarchuk A.V. (Prosecutor's supervision over the execution of legislation on banks and banking activities), Kazarina A.Kh. (Theoretical and applied problems of prosecutor's supervision over the execution of economic laws) and others.

The support of sustainable development and democracy building through support of sustainable economic growth and the promotion of effective institutions is based upon of The United Nations Resolution Transforming our world: the 2030 Agenda for Sustainable Development.

MATERIALS AND METHODS

The methodological basis of the study was the dialectical method as a general method of scientific knowledge of legal phenomena. General scientific, particular scientific and special methods of cognition are used, such as historical, comparative legal [1], logical and legal, statistical [2-4], sociological [5-7].

RESULT

The United Nations Resolution Transforming our world: the 2030 Agenda for Sustainable Development, adopted 25 September 2015, identifies following activities as promoting sustainable development:

- Goal 8.3 Promote policies that support entrepreneurship.
- Goal 16.3 Promote the rule of law.
- Goal 16.5 Substantially reduce corruption and bribery in all their forms.
- Goal 16.6 Develop effective, accountable and transparent institutions.

Consistent with these goals, the government of the Kyrgyz Republic, the Prosecutor General’s Office of the Kyrgyz Republic and other state bodies made a joint decision designed to eliminate unjustified interference of state bodies in the work of business entities and local self-government bodies (hereinafter referred to as “LSG”), strengthen their legal protection, create a legal and investment environment favorable for entrepreneurial activity, and reduce the level of corruption and corruption risks during inspections by law enforcement and tax authorities. The issue of corruption was included pursuant to the Decree of the President of the Kyrgyz Republic of March 15, 2016, UE No. 58 “On additional measures for the legal protection of business entities and local governments when checking their activities by law enforcement and tax authorities”. The decision was based on development models of systemic legal protection of business entities and LSG bodies from unreasonable inspections of their activities by law enforcement and tax authorities (hereinafter referred to as “models”) and the implementation of this model in the activities of these bodies.

The Government of the Kyrgyz Republic was instructed, within two months, to work out legislative consolidation of the model, as well as temporary rules for registering inspections of the activities of business entities conducted by law enforcement and tax authorities. Having previously developed mechanisms that ensure the maximum possible transparency and immediacy of the procedure for registering inspections, the introduction of modern technologies and technical means, including various electronic forms of their accounting, posting information about the inspections was carried out on the Internet. It was also instructed to take other measures, including the development and submission of draft legislation to the Jogorku Kenesh of the Kyrgyz Republic consistent with the law.
In accordance with the procedure provided for by law, the Prosecutor General's Office of the Kyrgyz Republic was obliged to take measures to strengthen supervision over the legality and motivation of inspections conducted by law enforcement and tax authorities, business entities and local self-government bodies, and was also obliged to take all possible measures against persons who violated the norms established by the legislation of the Kyrgyz Republic.

On July 27, 2016, the Decree of the Government of the Kyrgyz Republic "On Approval of the Temporary Rules for Registration of Inspections Conducted by Law Enforcement Agencies and Tax Service Bodies in Relation to Business Entities and Local Self-Government Bodies" was adopted, which, among other things, provided for the implementation of the Decree of the President of the Kyrgyz Republic "On Additional Measures for the Legal Protection of Business Entities and Local Self-Government Bodies in the Inspection of Their Activities by Law Enforcement and tax authorities" dated March 15, 2016 No. 58.

It was proposed that the Prosecutor General's Office of the Kyrgyz Republic conduct an information campaign in the country and bring to the attention of interested persons and organizations that a new procedure and rules for registering inspections have been established, which are authorized to be carried out by law enforcement and tax authorities in relation to business entities and local self-government bodies.

Somewhat later, the Law of the Kyrgyz Republic dated October 16, 2017, No. 175 On Amendments to the Law of the Kyrgyz Republic "On the Procedure for Conducting Inspections of Business Entities" was adopted. (hereinafter “Inspections Law”).

Since 2017, the Inspections Law requires that inspections by the competent state bodies can be carried out only after its conduct is first reviewed by the Interregional Department of the Ministry of Economy of the Kyrgyz Republic. In the 3 years from 2017 to 2019 under this Law, the inspection bodies agreed with the Interregional Department on a total of 53 instructions. 28 of the inspections were planned, and 25 were unscheduled.

One of the organizations inspected was LLC "P.N.", which was registered with the relevant justice authorities of the Kyrgyz Republic on August 25, 2016. The inspection of P.N. was in contrary to Article 6 of the Inspection Law. Article 6 provides that newly created business entities cannot be inspected for 3 years, calculated from the date of state registration [The Prosecutor General's Office checked the Ministry of Economy - what violations were revealed: https://ru.sputnik.kg/economy/20200117/1046790947/kyrgyzstan-proverka-minekhonomiki-nar usheniya.html]. The same violations were committed in relation to Y.M. LLC, which was registered on April 6, 2018, to D.Y. Mining and Investment Company LLC, registered on August 25, 2017, and to G.I.S. LLC, which was registered on May 31, 2016 [News, Office of the Prosecutor General of the Kyrgyz Republic: https://www.prokuror.kg/news/4151-generalnoj-prokuraturoj-kyrgyzskoj-respubliki-po-rezultata m-proverki-na-imya-ministra-ekonomiki-kyrgyzskoj-respubliki-vneseny-predstavleniya-ob-ustr aneni-narushenij-zakonov-i-privlechenii-k-distsiplinarnoj-otvetstvennosti-vinovnykh-lits.html].

In the current circumstances, prosecutorial supervision over the implementation of legislation in the field of banking appears to have begun to play a special role that will support sustainable development and democracy building.

The study of materials related to prosecutorial practice gives us reason to conclude that the main areas of control in the field of banking are:

- control over the compliance of legal acts issued by the National Bank of the Kyrgyz Republic and credit organizations with current legislation;
- control over compliance with current legislation by the National Bank of the Kyrgyz Republic and credit institutions;
- control over the fulfillment by the National Bank of the Kyrgyz Republic of the obligations assigned to it by law and related to control over the activities of credit institutions;
ensuring the legality and comprehensiveness of measures taken by the National Bank of the Kyrgyz Republic and aimed at eliminating offenses committed in the field of banking;

- Ensuring the legality of bringing persons who have committed offenses to justice as provided for by law;
- informing prosecutors about the discovery of certain flaws in the current banking legislation and other important problems in the banking sector.

One of the most important components of the organization of supervision over the implementation of legislation is information support [8]. Clearly, the efficiency and timeliness of supervisory measures taken by the prosecutor depends on the efficiency and timeliness of obtaining the required information, its completeness and reliability.

Since prosecutors understandably do not have economic knowledge, they naturally experience certain difficulties in preparing questions of a special nature that should be put to specialists so that they can offer their solutions to them. In conditions where illegal actions in the banking sector are characterized by a significant variety and technical complexity of their commission, the prosecutor often cannot find simple solutions to the problems facing him, and he must find a creative approach, which is not always possible. In order to facilitate its activities and in view of the complexity of the tasks it faces in the field of banking, it would, in our opinion, be not only appropriate, but also rational, to pay more attention to the opinions and recommendations presented to it by professional auditors.

The prosecutor must select such questions and formulate them in such a way that then the answers of the specialist can be confirmed by specific data and documents, since such documents, in addition to the conclusion, the opinions of the specialist can, if necessary, be used as evidence.

It should also be borne in mind that the fruitfulness of prosecutorial activities aimed at identifying violations of the law in the area we are studying is directly dependent on the level and quality of methodological support for this activity. Any methodology, if it is not treated formally, is a set of methods for the practical implementation of a task, which is usually systemic in nature and always relies on certain experience and knowledge. This provision is fully applicable to the methodology of supervisory activities. Based on a certain methodology, you can choose the best option for actions and activities in general and, as a result of this choice, achieve the most positive result in your activities.

As for the methodology for identifying various kinds of offenses, it is a set of techniques and methods of work aimed at detecting signs of offenses, misdemeanors and purposeful collection of factual data that make it possible to make a clear and consistent conclusion about the presence or absence of a violation, non-compliance, deviation from the law in a particular case under consideration. The development and use of the method of detecting offenses is based, like many other methods, on the knowledge and consideration of a set of certain patterns. Let us consider in general terms the main of these patterns.

First of all, it is necessary to point out the need to know at least the minimum set, the volume of prerequisites, the conditions, the possession of which makes it possible to identify offenses. Obviously, the effectiveness of detecting offenses and misdemeanors depends on the quality and volume of this knowledge. A.D. Berenson and V.G. Melkumov, in relation to prosecutorial supervision, defined the requirements for the minimum required amount of knowledge as a range of issues "in which the prosecutor needs to be clearly oriented" [9, p. 6]. An analysis of the practice and methodology of prosecutorial supervision over the implementation of legislation in the area of interest to us allows us to present the following as such prerequisites, which the prosecutor is obliged to know:

1. The presence of the prosecutor's clear, understanding of the specific ideas and concepts in legislative acts regulating banking activities. This is one of the most difficult tasks,
since banking legislation, due to the specificity, complexity and importance of the banking activity itself, is also characterized by a relatively high complexity in its content and a large number of legal acts. The situation, which is already difficult for prosecutorial supervision, is noticeably complicated by the fact that at present domestic banking legislation is characterized by such features as instability, a high degree of mobility, variability, due to frequent amendments and clarifications to legal acts, and this despite the fact that changes in legislation due to the fact that it is still in its infancy, often occur there, where we are talking about fundamental proposals, principles that underlie banking activities, in connection with which the prosecutor needs to organize proper accounting and ensure the completeness of the collection of regulatory materials. The considerable complexity and volume of such work does not allow the prosecutor to carry it out alone, moreover, the effectiveness of the activities of the prosecutor's office can be significantly increased if a centralized system for collecting and providing legal information is organized;

2. Awareness, good knowledge of the prosecutor about the most common and typical violations of the legislation regulating banking activities. As stated by V.V. Klochkov, "without an in-depth study of violations of laws, the implementation of which is supervised by the prosecutor's office, and a theoretical generalization of its results, it is impossible to develop scientifically based recommendations for identifying offenses and responding to them by prosecutors" [10, p. 39].

Offenses committed in the banking sector and subject to detection by the prosecution authorities can, in our opinion, be divided into three main typical groups, the first of which is a violation of the laws that the National Bank of the Kyrgyz Republic allows in its activities and consists of:

3. in the organization and introduction of temporary administration in commercial banks in the absence of sufficient grounds from the point of view of the law;
4. in violations committed by the National Bank of the Kyrgyz Republic in the process of disposal and use of the property assigned to it.

The second group consists of violations consisting of:
1. In non-compliance with the statutory deadlines for the application of enforcement measures to various credit institutions;
2. In non-compliance with the requirements of the law for instructions sent to credit institutions and related to the fact that the National Bank of the Kyrgyz Republic submits instructions to credit institutions in the form of claims or notifications, which contradicts the regulatory requirements for the execution of instructions, which are not always sent in the form of a separate document and are often inserted into letters to credit institutions, and sometimes into the minutes of joint meetings, in which representatives of the National Bank of the Kyrgyz Republic and the management of the credit institution participate. In addition, the regulations do not in all cases clearly indicate the violations found in the work of the credit institution, do not provide the required references to those provisions of laws and regulations issued by the National Bank of the Kyrgyz Republic that have not been complied with, and do not specify the deadlines for the continuation of which violations are subject to elimination. In most cases, those who draw up prescriptions are limited to providing information on the results of the analysis of the work of the credit institution carried out by the territorial institution, which also violates the requirements for the content of the instructions;
3. In violations committed in the process of organizing activities aimed at imposing restrictions and prohibitions on the implementation of certain banking operations and transactions by credit institutions;
4. In violations committed in the course of applying penalties to credit institutions.

The third group of violations consists of misdemeanors related to the legalization by credit
and banking organizations of capital acquired illegally [11].

The most typical and common among the violations committed by credit and banking
organizations are, as follows from the practice of prosecutorial supervision, violations of the
law related to the regulation of lending. As practice shows, commercial banks in their activities
often ignore recommendations regarding the repayment of loans. When the bank is faced with
the question of expediency, the appropriateness of issuing a loan, the bank often does not bother
to find out the creditworthiness of the borrower, while the assessment of its solvency, solvency
and risk of the loan is made, in fact, at the level and in the form of assumptions, quite often, as
life shows, erroneous.

In Kyrgyzstan, a significant part of loans provided by commercial banks is not protected
either economically or legally, while the registration of measures to ensure them in the form of
collateral, a guarantee obligation or an insurance policy is often carried out in non-compliance
with the requirements contained in civil legislation and the Law of the Kyrgyz Republic "On Pledge". Employees of credit institutions often do not conduct checks for the presence of the
borrower's pledged inventory, the value of the property is established from his words, and the
pledge agreement does not go through the registration procedure, and all these shortcomings in
the actions of the bank in advance deprive him of the opportunity in the future to forcibly return
the loan or its security.

Despite the fact that mistakes or miscalculations made in the lending process contain certain
risks to the well-being of the bank, it should be borne in mind that violations committed in the
lending process, often, as practice shows, lead to the fact that there are large thefts, which often
involve managers, high officials of credit institutions, or budget funds provided on repayable
terms, are used inappropriately [9].

The well-being of any state largely depends on the state of affairs in the tax sphere. This is
an axiom, and Kyrgyzstan is no exception. And, unfortunately, in our country the state of affairs
can hardly be called good or quite satisfactory. Thus, activities related to the supervision of the
implementation of tax legislation by business entities are currently very complicated by the fact
that in recent years there has been a noticeable increase in the number of offenses committed in
the area of interest to us.

In accordance with Article 50 of the Constitution of the Kyrgyz Republic dated May 5,
2021, every citizen must pay taxes and fees established by law, from which it follows that
evasion of their payment is a violation, among other things, of the Basic Law of the Kyrgyz
Republic. However, we have to admit that to date, society has not yet developed an inner
conviction and desire to strictly fulfill the constitutional obligations associated with the payment
of taxes.

It should be said that at first superficial glance there may be a false impression that in the
field of tax legal relations at present the situation is such that there is no serious reason and
grounds for the prosecutor's office to interfere in the tax sphere.

There are many ways to avoid taxes, the most common of which in our country, in our
opinion, are:

● concealment of information about objects of taxation;
● evasion of registration, registration as a taxpayer;
● distortion of data contained in tax reporting and accounting documents;
● fictitious, false transactions made in order to hide something;
● the use of non-market prices in the process of establishing the tax base;
● issuance of all kinds of insurance payments, interest on deposits in return for wages; - imaginary employment of disabled people;
registration of expenditure documents for the performance of work or the provision of services in this way, that in the future, according to these documents, only the payment of money is made, but without appropriate satisfaction.

One of the important results of the prosecutors' analysis of the state of the tax sphere in Kyrgyzstan was the conclusion, based on the facts, that crime in this area has become more organized in recent years, penetrating almost all sectors of the economy.

Among the many reasons contributing to the growth of tax crime, we should, in our opinion, pay attention to:

- low level of interaction between the tax authorities and the prosecutor's office in the process of detecting tax offenses;
- low, clearly unsatisfactory quality of acts drawn up by the tax authorities based on the results of inspections of compliance with tax legislation;
- a high level of latency, secrecy of tax offenses and their wide prevalence, presence practically in the spheres of economic life and trade;
- long periods provided for documenting illegal activities, and conducting inspections of relevant documents not in full;
- lack of the necessary experience in sufficient volume to determine the subject of proof in cases of the category under consideration.

Despite all the negative facts, a steady increase in tax crimes, nevertheless, in recent years in Kyrgyzstan there has also been an increase in tax revenues to the state budget, which can be explained by an improvement in the general economic situation in the country, but not by a decrease in offenses, since the latter are only growing. On the other hand, in parallel with the increase in tax collection, there is another trend, manifested in a steady increase in tax arrears and fees to the republican budget. This trend cannot but worry the prosecutor's office, which is responsible for supervising the implementation of tax legislation, especially given the fact that the dynamics and structure of debt in a certain way characterize the level and state of taxpayers' obligation to pay taxes to the budget and implement tax legislation.

Taking into account the importance of taxes for the normal functioning of the state, on which, in turn, the well-being of the whole society depends, which we have repeatedly talked about in our study, work on the continuous improvement of tax legislation requires constant replenishment of knowledge of both a general economic nature and special knowledge related to taxation. In the prosecutor's offices of the district and city level, the conduct of this area of supervision is entrusted to assistant prosecutors responsible for supervising the implementation of laws and the legality of legal acts, of course, in the part that concerns the implementation of tax legislation by tax and other regulatory bodies. However, they are also entrusted with other areas of supervisory work, which, in our opinion, significantly complicates it and adversely affects its quality. But this negative moment in their activities does not end there. With this distribution of responsibilities, their work is supervised by various departments, bodies of higher prosecutor's offices, each of which imposes its own, often inconsistent requirements for the organization and implementation of supervisory activities, which, in our opinion, contributes to a decrease in the level of supervision over the implementation of tax legislation.

In our opinion, it is desirable to extend prosecutorial supervision in the field of tax legal relations in the first place:

- to the tax authorities - in terms of their implementation of tax legislation and the legality of their adoption of legal acts;
- to banks and other credit institutions - in terms of their compliance with the requirements of the current legislation related to their payment of tax to the state budget, and the timeliness of fulfilling the instructions of taxpayers to transfer the corresponding amounts to the state budget and various extra-budgetary funds;
- representative (legislative), executive authorities and local self-government bodies
  - in terms of the adoption of laws and regulations related to taxation;
- on the management of commercial and non-profit organizations - in terms of their
evasion of the constitutional obligation related to the payment of taxes, in cases
where the prosecutor's office receives information indicating a violation of laws
and requiring the intervention of the prosecutor's office to protect the interests of
the state.

In Kyrgyzstan, control over the implementation of tax legislation, the accuracy of
calculating the amount of tax, the thoroughness and timeliness of its payment to the budget, as
well as other mandatory payments, is entrusted primarily to the tax authorities, but they, it
should be said, do not cope with the tasks assigned to them properly, not to mention the fact that
there are cases of violations of the law. For one reason or another, the tax authorities do not use
all the opportunities provided to them by law to detect tax crimes. Their attention and control
are directed, as practice shows, mainly to taxpayers who are registered with the tax authorities
and pay taxes, and these are mostly government agencies and enterprises.

One of the consequences of the inaction or lack of activity of the tax authorities was that the
collection of taxpayers' payments from banks, which should be transferred to the budget, has
actually ceased to be possible, since most debtor credit institutions have their licenses revoked,
bankruptcy procedures are being carried out or problem banks are not found at their formal
addresses and where they are located is unknown.

The general situation in the tax sphere is deteriorating due to the fact that the work of the
prosecutor's office is also difficult to define as impeccable. Thus, supervision is, in general,
haphazard in nature and is not aimed at preventing offenses, there is no comprehensive
approach to its preparation and implementation.

Many of the prosecutors arbitrarily narrow the subject of supervision and thus completely
exclude some activities aimed at ensuring the implementation of tax legislation. Often, as
practice shows, control over the implementation of laws by banks and other credit institutions
remains outside the prosecutor's field of vision, one of the duties of which is to ensure the
transfer of tax revenues to the budget.

Among the rather large number of shortcomings of prosecutorial supervision in the area of
interest to us, the key ones, in our opinion, are the following:

1. Weak, insufficient awareness of prosecutors about the state of the tax industry, about the
   exact number of debtor enterprises, about the volume of suspended payments, despite
   the fact that the results of the work of tax inspections are often analyzed superficially
   and formally.
2. Insufficiently responsible attitude to their duties of prosecutors, manifested, in
   particular, in the fact that some of them do not check the completeness, timeliness and
   legality of bringing legal entities to justice for tax offenses committed by them.
3. The lack of sufficient knowledge, qualifications and experience in conducting
   inspections in a relatively large number of prosecutors, which, negatively affecting the
   results of these inspections and the quality of the acts drawn up, forms a critical,
   unfavorable attitude of tax officials to prosecutorial supervision.
4. The absence of strict requirements requiring the prosecutor to take all available
   opportunities and means to compensate for the damage caused to the state, which leads
   to the fact that prosecutors do not always take appropriate measures, analyze judicial
   practice and do not file lawsuits in cases where the tax authorities have exhausted their
   capabilities and powers or are removed from taking measures provided for by law.
5. The absence at the moment of methodological recommendations for conducting
   prosecutorial audits for the implementation of tax legislation.
All these shortcomings inevitably, of course, lead to a decrease in the effectiveness of the fight against tax offenses, and its increase is an urgent necessity for our country, an extremely urgent task, on the solution of which the well-being of society and the state depends.

An important tool and at the same time a necessary condition for the detection of tax misconduct is the possession of complete information in everything related to the tax sphere throughout the country and in all settlements. Such information should be characterized by three main qualities - completeness, reliability and efficiency, i.e. it must be timely. And all these three qualities can be achieved only if there is a well-functioning mechanism and well-organized information and analytical work, which must meet a number of requirements, the most important of which, in our opinion, are the following:

- the work should be continuous in the sense that information should be collected in a systematic manner and subject to constant analysis as it accumulates;
- the indispensable participation in the work of all employees of the prosecutor's office, its structural divisions should be ensured;
- all kinds of sources of information should be used in a comprehensive manner, and the methods of obtaining it should also be comprehensive;
- the work should be based on the principle of feedback, when the results of analytical work are used to optimize the supervisory activities of prosecutors.

Without reliable information, it is impossible to correctly analyze, make accurate generalizations and it is impossible to determine the most problematic and relevant areas of supervision in each specific period of time. Its accumulation and systematization can be carried out according to various criteria and grounds - by objects of supervisory activity, by types of taxes or by the results of the analysis of the most problematic issues. Information, as it seems to us, can be analyzed and systematized on the following grounds and directions:

- on the basis of an assessment of the state of legality in the field of taxation in the territory under its jurisdiction;
- in order to identify and highlight the most problematic issues and aspects that require increased attention and strengthening of prosecutorial supervision;
- for the purpose of studying materials that make it possible to find out the nature and degree of implementation of tax legislation by each individual object of supervisory and judicial practice in cases related to tax offenses;
- in order to clarify the state of prosecutorial supervision at each specific site.

One of the duties and functions of the Prosecutor-General of the Kyrgyz Republic and the procurators subordinate to him is to coordinate and regulate activities aimed at combating crimes committed in the internal affairs bodies and other law enforcement agencies, for which procurators have been granted a number of additional powers, namely: to convene meetings to coordinate activities, form working groups, demand any necessary information, etc.

It seems that it would be expedient to involve the main regulatory bodies along with law enforcement agencies in the coordination process, which is very desirable and important in the context of profound economic transformations, when any kind of control in the economic life of society and the state, for obvious reasons, becomes much more complicated.

To date, Kyrgyzstan has established the practice of considering crime prevention problems at coordination meetings held by law enforcement agencies. Based on the results of inspections carried out by the procurator's office, law enforcement officers are involved in the development of measures and recommendations. However, the events are often irregular, episodic in nature, and the recommendations are often vague, unclear, uncertain, which makes it possible to carry out activities in the necessary unity and close relationship by all participants in the fight against offenses in the area we are studying.
One of the important duties and activities of prosecutors is to monitor the compliance with the legislation of legal acts issued by public authorities and local self-government related to taxation.

At present, there is a certain trend in Kyrgyzstan, which is expressed in the fact that every year the number of protests filed by prosecutors for non-compliance with the current legislation of legal acts of authorities and local self-government bodies related to taxation is growing.

In order to increase the effectiveness of prosecutorial supervision over the implementation of tax legislation, this supervision, in our opinion, should be carried out on the basis of the principles of consistency and complexity, which, given the specifics of such supervision, are very important.

Like any other complex phenomenon, the taxation system includes many elements, links that add up to a single chain, and the first link in this chain is the development and publication of many laws governing taxation. Every year, laws on the budget, laws determining the amount of taxes levied, and many other laws are adopted, in particular, defining the obligations of taxpayers related to the payment of taxes and fees. The most important link in this chain is the activity of the tax authorities to control the payment of taxes, the actions of banks and other credit institutions to pay taxes, as well as tax and law enforcement agencies to apply sanctions to violators of tax legislation.

DISCUSSION

Prosecutors supervising the implementation of tax legislation should monitor the entire chain, and ignoring, inattention to at least one of its links, violating the rule of an integrated and systematic approach, leads, as practice shows, to a noticeable decrease in the effectiveness of supervision. In order to fully implement this rule, principle and maximize the effectiveness of supervision, the entire range of relevant actions should be coordinated from a single center, which should set clear tasks and requirements for the performers.

The principle of publicity plays an important role in prosecutorial supervision. Media coverage of various aspects of the activities of the prosecutor's office related to the detection and suppression of violations in the field of taxation, notification of the abolition of certain regulatory legal acts, explanations, if necessary, of tax legislation - all this, on the one hand, has a positive effect on the process of forming the legal consciousness of citizens, and on the other hand, increases the authority and trust of citizens in the prosecutor's office.

In modern Kyrgyzstan, there is a tendency to increase offenses not only in the banking sector, but in many sectors of the country's economy, including those related to the regulation of the distribution of property and privatization, where it is also necessary to carry out supervisory activities, which acquires a new specificity in this area, due to the profound economic changes that have occurred during the thirty-year reforms.

At present, attention in activities related to the detection and elimination of violations of the law has focused mainly on the management of state and municipal property, property, shifting from privatization processes, which, it seems to us, is facilitated, among other things, by a change in the economic situation of privatized enterprises in the direction of deterioration, which naturally reduced their investment attractiveness, which in turn negatively influenced the privatization processes.

To date, the most frequently committed violations of the legislation regulating property relations are the transfer of state property, objects for rent, pledge, provision for use, contribution of funds to the authorized capitals of various business entities and non-profit organizations in the process or outside the privatization process, carried out in non-compliance with the procedure prescribed by law; lack of supervision over the timely payment of rent, distribution of profits received with a share of shares that are state or municipal property; absence, failure of property management bodies at various levels of measures related to
property management, including the lack of proper organization and supervision of the work of state representatives in business entities.

Privatized enterprises with a poor balance sheet structure or the privatization of which was carried out recently, often become objects around which their new owners commit illegal actions aimed at hiding property from penalties on it, related to wage arrears, strict tax payments and deductions to extra-budgetary funds. In order to detect such violations, it is necessary not to ignore, to take seriously the appeals of citizens employed in privatized institutions and complaining about non-payment of wages and other relying payments, illegal participation in the management of a business entity, etc.

So, all that has been said in the study gives us reason to conclude that without a thorough and conscientious analysis by the prosecutor's office of violations of laws in the field of entrepreneurial activity and a corresponding generalization of its results, clothed in a theoretical form, it is not possible to conduct effective supervision in this area.

CONCLUSION

It can be concluded that such a composite concept as "interaction of law enforcement agencies for the prevention of offenses", implying interconnected, coordinated activities of law enforcement agencies aimed at preventing, detecting and eliminating all kinds of offenses by all available ways and means permitted by law, should be done through legislative consolidation. In this regard, we fully share the opinion of A.Y. Mytsykov that the duty of the prosecutor's office should not be to coordinate the fight against crime, but to monitor the application of laws regulating the fight against crime, the participation of law enforcement agencies in lawmaking and a joint analysis of the state of crime, its dynamics and structure, forecasting development trends [11, pp. 142-143]. It should also be noted that in the process of law enforcement, the detection and elimination of non-criminal misconduct also inevitably occurs, from which it follows that this direction should be inscribed in the coordination process. We believe that coordination should extend to activities aimed at identifying both more or less serious crimes and violations of the law that are of a non-criminal nature in the area we are considering.

Interaction with regulatory authorities is manifested mainly in the following areas and forms:

● in the joint organization and conduct of inspections;
● in instructions to conduct an audit of a specific problem, issue and in the future in a joint discussion of its results;
● in the joint provision of opinions drawn up on separate legal acts;
● in the practice of attracting specialists necessary for consultations on special issues;
● in explaining the results of joint activities through the media;
● in the joint consideration of protests and submissions with the participation of prosecutors, etc.

The above study testifies to two important characteristic approaches, circumstances: firstly, a selective approach to making a decision and, secondly, the lack of a coordination, and equal application of rules when coordinating inspections of business entities, the reason for which may be and most likely that is the pursuit of their own interests by officials. We identified corruption motives and risks as leading to the fact that one or another entrepreneur is unreasonable unable to proceed.

An analysis of materials related to law enforcement practice allows us to conclude that the largest number of identified offenses committed in the field of entrepreneurial activity is associated with the execution, or rather, non-compliance with legislation governing privatization, banking and licensing activities, tax processes and relations, antitrust measures.
Sustainable development and democracy building will be supported through the ability of prosecutors, in the process of conducting supervisory inspections, among other things, to identify and analyze the causes and specific conditions that determine the commission of offenses in business activities. However, regardless of the reasons and conditions that gave rise to a particular offense, in each case it is necessary, in our opinion, to identify the real guilty officials and other persons and then seek to bring them to justice under the law. In order to achieve this, prosecutors must, within their competence:

- organize the immediate receipt by the prosecutor's office of the required operational information and official data on misconduct committed in entrepreneurial activity;
- on an ongoing basis, conduct an analysis of the state of legality in the banking sector and, based on its results, establish objects to be checked;
- systematically verify the legality of regulations relating to entrepreneurial activity;
- based on the experience gained as a result of supervisory practice, constantly improve the methods of detecting violations committed in business activities;
- based on the results obtained during the inspections, taking into account the nature and severity of the violations of the law, take the necessary measures to strengthen the rule of law and restore the violated rights of citizens.

REFERENCES

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