Abstract: Recently, analysts have directed their attention to the transformations taking place in European states and the benefits created after their integration and application in the development of the state’s economic aspect. The implementation of different economic-financial methods have directly benefited the development of the spectrum related to the activity carried out by taxpayers, subsequently the main advantage derives specifically from the most effective incentives that were proposed by the European Union through the reforms that were approved depending on the economic situation from the countries that applied and were forced to undertake them. An important role in the fiscal system of the Republic of Moldova belongs to the principles of fiscal administration, control processes and fiscal mechanisms, considering that through these elements the collection of financial resources is ensured from taxpayers who operate on the territory of the state.

Key words: control, fiscal system, fiscal administration, financial audit, financial operations.

INTRODUCTION

Now, that the Republic of Moldova holds the perspective of accession to the European Union, one of the most important aspects is the harmonization of the functionality of the national fiscal systems in correlation with the European practices that will bring a well-defined profit in the process of comparing all fiscal administration indicators, the implementation of European practices contributing to ensuring the accession of foreign investors as well as of international institutions, which would influence the economic development process. In the classical, traditional acceptance of the concept of control, it aims at discovering and recording negative facts, that is, deviations, shortcomings, or damage to the public. Currently, the results of a control activity are appreciated especially after the volume and the nature of the deviations found and the damages produced, according to the number of sanctions applied and to other similar elements related to the presentation in a value form of the different types of deviations, mistakes, and deficiencies, as well as related to the type of sanctioning. [2,8]

Control is the process of regularizing the activities of economic agents, so that the level of achievements corresponds to the pre-determined objectives and standards. [9]

Control involves comparing the standards with the achievements, thus establishing any changes, which are then operated. Control, thus, establishes certain participatory behavioural models and, at the same time, discourages unwanted ones. Control has a series of means for monitoring and directing the performance, for achieving the predetermined objectives. [10]

The control system includes a series of mechanisms designed to increase the probability of achieving the objectives and standards of the company. Control systems can
be used to regulate the activity carried out by the economic agent as well as the control of carrying out the due to pay all fiscal responsibilities. [15]

Fiscal control represents the totality of the activities that have, as a primordial purpose, the control of the correctness and the accuracy of the fiscal due according to the legislation by individuals or legal persons. Fiscal control means the set of activities that aim to check the reality of the declarations as well as the control of the correctness and accuracy of task fulfilment according to the law of legal fiscal due. [2,3,4]

Fiscal control is the instrument that the public powers have at hand for supervision and determination by different specific methods and techniques necessary to ensure the establishment of public financial resources, namely tax revenues.

Fiscal control is part of the mechanism of leadership and management of the national economy, being an integral part of the financial control and having the role of contributing to the improvement of the efficient management of the economic activity, of ensuring the knowledge of the decisions made on the households and the money resources, and of ensuring the collection of state income. Fiscal control has an important contribution in ensuring the income from taxes, dues, and other amounts to be paid at the established deadlines and in their real amount. [1,11,12]

Following the theoretical analysis of the notion of fiscal control, we can mention that fiscal control represents the control of the correctness of the information that is presented by individuals or legal persons and the control of the execution of the fiscal due and of other dues provided by the legislation of the Republic of Moldova. [1,13,14]

The fiscal aspects maintain a very important role in the process of efficient management of the economy of a state. In accordance with the Constitution of the Republic of Moldova, the payment of taxes, dues, and other payments that are obligatory established by the legislation is the basic duty of each citizen of this state. No taxpayer is forced to pay any taxes or dues that are not provided by the legislation of the Republic of Moldova. [5,6,7]

**MATERIALS AND METHODS**

As a theoretical and practical basis, we have used the research of national and international economists and scientists, literature, online information resources, our own analyses, and conclusions. In this article, we also analyse sources of normative and legislative acts that regulate the development of the fiscal activity as well as the internal orders for regulating and carrying out fiscal control. Evaluating the complexity of the topic addressed in this article, among the research methods used are the specific analysis and general scientific methods such as scientific abstraction, research and comparison of different methods, statistical method, use of graphic methods, figures, tables, quantitative analysis and qualitative analysis in the process of exposing and playing the full and complex content referring to the studied fiscal processes and phenomena.

**RESEARCH RESULTS**

Analysing the diversity of the methods of carrying out the fiscal control presented in Title V of the Fiscal Code, we highlight the following techniques for carrying out the fiscal control.
**Figure 1. Methods of carrying out tax control**  
*Source: elaborated by the authors in accordance with source [15]*

**Factual control.** According to the provisions of the Fiscal Code, factual control represents the direct observation of the processes and phenomena necessary to carry out the analysis and research of the taxpayer's activity. As a primordial objective of carrying out this type of control, it controls the actions and inactions performed by the taxpayer, checks the real facts that are related to the basic activity of the taxpayer in terms of compliance with the fiscal dues, especially the veracity of the facts, of the declared procedures and data. After carrying out the fiscal control through factual control, the control document is drawn up in the presence and with the participation of the persons in charge.

**Documentary control.** According to the provisions of art. 218 of the Fiscal Code, documentary control consists in the presentation of reports, of records and of another information that is subsequently presented by the taxpayer. The objective of carrying out the documentary control consists in examining the way in which the calculation and payment of the compulsory social and medical assistance insurance, the payment of taxes, dues as well as other payments were made, and the way in which the principles established for book keeping, for revealing the deficiencies are observed, to find out the deficiencies that have influenced the fiscal due. Within this type of control, the accounting registers, financial reports, primary documents, information from other sources such as the National Bureau of Statistics, the Customs Service, etc., tax statements, orders, contracts, and quotes etc. are subject to this type of control. During the documentary control, all the supporting documents that were obtained by the tax officials that are related to the operations examined are subject to examination.

**Total control.** Fiscal control, through the technique of total control, is carried out during a period of management of at least one fiscal year. Following the total control, the fiscal official will carry out all the taxes and dues, the compulsory insurance premiums for the medical assistance and the obligatory social assistance contributions, except for the payments that are not administered by the State Fiscal Service. Total control has some features of the technique of carrying out the documentary control and the factual control; as a result, this type of control consists in analysing how the taxpayer does his duty in accordance with tax legislation. After carrying out the control of the materials for the control
carried out, all the positions that have been subject to the fiscal control with the subsequent specification of the result obtained will be registered.

Partial control consists in checking the correctness of payment and coverage of certain determined types of fiscal dues on the fulfilment of other types of duties that are provided by the fiscal legislation for a certain period on which the documents are checked and the type of activity carried out by the taxpayer subjected to fiscal control. Therefore, partial control is a selective analysis of the data within the accounting department and is carried out when the need to analyse a sequence of the tax dues of the taxpayer occurs.

Theme control consists in carrying out the control of the correctness of calculating and covering the fiscal due and carrying out the control of the exercise of another due that is provided by the fiscal legislation, within which the documents and the type of activity carried out by the taxpayer are checked.

Operational control is carried out in the framework of carrying out the fiscal control on the spot where the analysis of the financial and economic processes is carried out, the operations and the related documentation are checked to determine their subsequent authenticity as well as to prevent or detect some violations of the tax legislation in force.

Counterposition control stipulates the control of the taxpayer at the same time with the persons with whom the economic agent has had or holds economic relations, an action that allows to ascertain the authenticity of the relations and operations performed. The basic subjects of this type of control are individuals or legal persons including the citizens with whom they had economic-financial relations with the economic agent subjected to fiscal control.

Repeated fiscal control is performed if the results of the previous fiscal control are unsatisfactory or incomplete. The objective of the repeated fiscal control is to get information from other sources that are related to the determination of the fiscal due – accounting and financial reports, primary documents, tax statements and calculations as well as all the materials that have been presented at the previous control. Repeated fiscal control is carried out within two calendar months from the date of signing the decision regarding the suspension of the case and carrying out a repeated control.

Following the fiscal controls in 2021, the amounts paid by taxpayers are shown in Table 1 below.

Fiscal dues calculated following the fiscal controls in 2021

<table>
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<tr>
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<tbody>
<tr>
<td>Agriculture</td>
<td>131,223.34</td>
<td>153,288.31</td>
<td>22,064.97</td>
<td>17%</td>
</tr>
<tr>
<td>Retail and wholesale trade</td>
<td>638,967.54</td>
<td>865,200.82</td>
<td>226,233.28</td>
<td>35%</td>
</tr>
<tr>
<td>e-trade</td>
<td>5,980.42</td>
<td>9,193.37</td>
<td>3,212.95</td>
<td>54%</td>
</tr>
<tr>
<td>Furniture manufacture</td>
<td>38,192.06</td>
<td>69,375.63</td>
<td>31,183.57</td>
<td>82%</td>
</tr>
<tr>
<td>Extracting industry</td>
<td>2,620.48</td>
<td>4,165.63</td>
<td>1,544.72</td>
<td>59%</td>
</tr>
<tr>
<td>Beauty and health services</td>
<td>18,677.78</td>
<td>39,489.48</td>
<td>20,811.70</td>
<td>100%</td>
</tr>
<tr>
<td>Real estate services</td>
<td>22,787.05</td>
<td>24,180.68</td>
<td>1,393.63</td>
<td>6%</td>
</tr>
<tr>
<td>Transport</td>
<td>104,090.22</td>
<td>126,864.13</td>
<td>22,773.91</td>
<td>22%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>962,538.89</strong></td>
<td><strong>1,291,757.62</strong></td>
<td><strong>329,218.73</strong></td>
<td><strong>34%</strong></td>
</tr>
</tbody>
</table>

*Source: elaborated by the authors*

Following the analysis of the data presented by the State Fiscal Service, we can estimate that, in 2021, the tax dues calculated for payment by the taxpayers who were exposed to tax controls registered a moderate increase of about 329,218.73 in approximately percentage values, i.e., 34% more than for the similar period of 2020.
CONCLUSIONS

An important aspect in the research of a complex system such as the fiscal control is an appropriate evaluation of the process of carrying out the fiscal dues held by individuals or legal persons that is carried out based on a system of monitoring of the main indicators used depending on the type of control initiated. We can say that, in order to modernize the process of fiscal evaluation, it would be necessary to integrate European practices for a result of income insurance within the public budget. European practices for fiscal control are based on well-developed practices in the Member States of the European Union, which are oriented by the methods used towards taxpayers in the countries where they work, with direct reference to France, for instance.

Starting from the structure of income and expenses in the Republic of Moldova, we can say that it is a developing state because the principles on which taxes and the tax system are created are convergent to the criteria that are necessary for its optimality, given that, now the share of indirect taxes continues to be dominant, although partially a moderate restructuring of this share is observed, making room for direct taxes.

The solution of the fiscal-budgetary problems that are currently in the Republic of Moldova could be neutralized by elaborating modernization and improvement directions that will result in harmonizing the situation in correlation with the standards of the European Union.

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