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ORGANIZATIONAL FOUNDATIONS OF STATE FINANCIAL CONTROL

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Abstract: The organizational foundations of financial control are of particular importance when implementing it. These organizational issues consist of a number of elements, the proper organization of which positively impacts the ultimate effectiveness of financial control. These issues certainly require organizational work to be carried out in a specific sequence and logically. This article examines the methodological aspects of the organizational foundations of financial control.

Key words: financial system, public finance, enterprise finance, methodology, methodology, strategy, financial control, control, money, funds, financial audit, responsibility, financial responsibility.state, state control, state financial control, methodology.

INTRODUCTION

Organizational foundations of state financial control constitute the institutional and legal framework necessary to ensure financial discipline, as well as to enhance efficiency and transparency in the use of public funds. At the same time, they represent a set of fundamental principles and structures that define the organization of the state financial control system, including its institutional (organizational), legal, and practical mechanisms.

However, despite the existence of scientific studies in this area, they indicate that insufficient attention has been paid to methodological issues. Therefore, there is a significant need for further research on the organizational foundations of state financial control, particularly focusing on their methodological aspects.

LITERATURE REVIEW

A number of scientific studies have been conducted within the global research framework on the methodological issues of the organizational foundations of state financial control. In particular, the works of foreign scholars such as Lukin A.G., Pavlov I., Sannikov S.A., Palochkin R.Ye., Adams R., Arens E.A., Loebbecke J.K., Dodge R., Irwin D., Robertson D., as well as S. Brayden, J. Phillips, R. Musgrave, P. Musgrave, D. Rodrik, J. Sandquist, P. Samuelson, and H. Heavens, have addressed not only general issues of state financial control but also the methodological problems of its organizational foundations.

Among domestic scholars, B. Turobov, M. Temirov, G. Bo'ronov, I. Urazbayeva, and U. G'afurov have also conducted extensive research on this topic. In particular, B. Turobov's studies propose a scientific approach to improving the system of accounting (budget accounting) based on the introduction of financial audit, ensuring the reliability of financial reporting, assessing the targeted use of financial resources, and evaluating the legality of financial operations. Meanwhile, M. Temirov's research focuses on clarifying the relationship between financial control and state financial control, emphasizing the control over the legality and appropriateness of actions related to the formation, distribution, and use of financial resources, and presenting methodological approaches to improving state financial control as a system governing the movement of financial and material resources.

Despite these contributions, there remains a significant need for further scientific research on the organizational foundations of state financial control.

RESEARCH METHODOLOGY

The study of the methodology of the organizational foundations of state financial control requires the extensive application of widely used research methods within the framework of scientific research methodology. In particular, the analysis of this subject necessitates the use of deductive and inductive approaches, analysis and synthesis, grouping and data processing methods, as well as dialectical, abstract, and logical methods, comparative analysis, abstract-logical reasoning, and statistical techniques.

Accordingly, this study is based on the application of the above-mentioned methods, ensuring a comprehensive and systematic approach to the research problem.

ANALYSIS AND RESULTS

As noted, the organizational foundations of state financial control represent a set of fundamental principles and structures that define the organization of the state financial control system, including its institutional (organizational), legal, and practical mechanisms.

The organizational foundations of state financial control are regulated by a number of normative legal acts. In particular, the Constitution of the Republic of Uzbekistan establishes the principles of financial transparency and accountability, while the Budget Code defines the general directions for conducting budgetary control. Furthermore, the Law on the Accounts Chamber, the Tax Code, as well as relevant resolutions and regulations of the Cabinet of Ministers, specify certain aspects of the organizational foundations of financial control.

For example, the Resolution of the President of the Republic of Uzbekistan "On further improving the mechanism of financing educational and medical institutions and the system of state financial control" highlights key issues such as increasing transparency in the budget process within educational and healthcare institutions, strengthening public oversight, improving budget financing, accounting and reporting mechanisms, enhancing the responsibility of ministries and agencies for maintaining budget discipline in subordinate institutions, and preventing violations of budget legislation through the introduction of modern information technologies and internationally recognized financial control standards.

Table 1. Organizational Foundations of State Financial Control

No	Direction of Organizational Framework	Authorized Bodies Implementing Financial Control	Main Tasks and Functions
1	Supreme financial control body	Accounts Chamber	Conducting supreme oversight over the execution of the state budget, evaluating the efficiency of the use of budget funds, preparing audit reports
2	Executive authorities	Ministry of Economy and Finance, Treasury system	Monitoring the formation and execution of the state budget, ensuring targeted use of funds, implementing internal financial control
3	Tax and customs authorities	Tax Committee, Customs Committee	Monitoring the correct calculation and collection of tax and customs payments, identifying hidden incomes
4	Law enforcement agencies	Department for Combating Economic Crimes under the Prosecutor General's Office	Identifying financial violations, shortages, and corruption cases, and applying legal measures

Among these control bodies, the Accounts Chamber of the Republic of Uzbekistan occupies a special place. Institutionally, this body conducts expert reviews of the draft State Budget, as well as the draft budgets of the Republic of Karakalpakstan, the regions, and the city of Tashkent, and analyzes the medium-term fiscal strategy. In addition, it audits the availability of financing sources for adopted state and regional programs and exercises state control over compliance with public procurement legislation. It also monitors adherence to procedures ensuring the transparency of the budget process.

Furthermore, the Accounts Chamber examines and controls the completeness of revenues to the budgets of the budgetary system and other established funds, as well as the implementation of measures aimed at reducing the shadow economy. At the same time, it identifies and mobilizes reserves for increasing budget revenues, audits the legality and efficiency of budget expenditures, determines possibilities for their reduction, and evaluates the expediency, justification, and effectiveness of projects financed from budget funds or through state borrowing.

The significance of the Accounts Chamber within the organizational foundations of state financial control is also reflected in its role in achieving the goals of the “Uzbekistan – 2030” strategy. It contributes to ensuring the targeted and efficient use of state budget funds, strengthening financial control, improving internal audit systems in ministries and agencies, and expanding public participation and oversight. In particular, it is tasked with conducting external audits of the execution of the consolidated state budget, auditing large organizations with a state share of 50 percent or more (starting from 2025), introducing strategic and information technology audits based on best international practices, and establishing procedures for submitting the annual report on the execution of the consolidated budget to the Accounts Chamber for external audit by March 5 of the year following the reporting year.

Analyses show that the Accounts Chamber operates in accordance with the relevant legislation and has placed significant emphasis on the digital transformation of financial control. In particular, its activities have been reoriented from traditional financial inspections to audits based on international standards, positioning it as a professional audit body providing evaluations and conclusions. Standards for performance, compliance, financial, strategic, and IT audits have been developed, and 33 regulatory documents have been adopted. Additionally, the “State Audit” automated information system and remote monitoring mechanisms have been improved.

Moreover, the “Remote Audit” automated information system (AIS) has been introduced, with 447 modules launched to identify and prevent risks in ministries and agencies. Currently, 234 databases from 37 ministries and agencies have been integrated, and 28 types of automated risk analyses are being generated. Through these systems, an online module has been implemented to suspend unlawful public procurement orders and payments. As a result, violations amounting to 2.3 trillion UZS, involving 112 thousand financial errors and shortcomings, have been identified and addressed, of which 1.6 trillion UZS (78 thousand cases) were prevented in advance.

The digitalization process has also been implemented in 12 ministries that receive the largest shares of budget funds. Situational centers for online monitoring of budget discipline have been established and integrated with the “Remote Audit” and “Monitoring Portal” systems. Through these systems, deficiencies amounting to 415.3 billion UZS have been eliminated, and violations related to public procurement worth 85.2 billion UZS have been prevented in advance.

Another important organizational aspect of state financial control is that, starting from 2025, the Ministry of Economy and Finance, along with primary budget fund allocators, will provide relevant local councils with information on funds allocated to regions from the State Budget and state targeted funds. This establishes mechanisms for local councils to exercise oversight over budget allocations. In addition, primary budget fund allocators are required to submit to the Ministry of Economy and Finance a list of potential financial and other risks associated with budget programs, along with measures to mitigate them and quarterly reports on their outcomes. Furthermore, beginning January 1, 2025, “Risk Management” committees will be established on a collegial basis, headed by top executives, in the Council of Ministers of the Republic of Karakalpakstan, regional and Tashkent city administrations, ministries and agencies, as well as in large organizations with a state share of 50 percent or more. These measures demonstrate the ongoing improvement of the organizational foundations of state financial control.

CONCLUSION AND SUGGESTIONS

In general, it can be concluded that the organizational aspects of state financial control require continuous methodological improvement. In this regard, it is considered appropriate to prioritize the following methodological approaches:

First, it is necessary to further strengthen the independence of the Accounts Chamber.

Second, greater alignment of the state audit system with international standards should be ensured.

Third, control activities should be increasingly targeted based on risk analysis.

Fourth, it is advisable to enhance cooperation between internal and external audit bodies.

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