



IMPROVING FINANCIAL CONTROL MECHANISMS FOR THE IMPLEMENTATION OF GOVERNMENT PROGRAMS

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ABSTRACT	KEYWORDS
<p>In the financial system, public policy aimed at ensuring the sustainability of the national economy through the implementation of state programs at the national level is considered important, as is the process of financing this process and its financial oversight. The process of financial oversight of state programs also involves complex processes, the implementation of which requires the application of specific methodologies. Therefore, the scientific study of this process is a pressing issue. This article examines the methodological aspects of financial oversight and the implementation of state programs.</p>	<p>Finance, financial control, control, money, funds, financial audit, responsibility, financial responsibility. state, state control, state financial control, methodology, finance, financial system, public finance, enterprise finance, methodology, strategy.</p>

Introduction

In every country, various government programs are adopted to ensure socio-economic development, improve the standard of living of the population, and implement strategic objectives. The effective implementation of these programs primarily depends on their financial support and the efficiency of the financial control system. Therefore, financial control over the implementation of government programs occupies an important place in state financial policy.

Within the financial system, the implementation of national-level government programs aimed at ensuring the stability of the national economy is considered a key direction of state policy. Accordingly, the processes of financing these programs and exercising financial control over them are of great importance.

The process of financial control over government programs is complex and involves multiple interrelated elements, requiring the application of specific methodologies. In this regard, the scientific examination of this process is considered a relevant and important issue.

Literature Review

A brief analysis of scientific research devoted to the methodological aspects of financial control over the formation and execution of the state budget shows that a number of foreign scholars, including E.Yu. Grachev, A.N. Kozyrin, V.M. Mandritsa, L.N. Ovsyannikov, V.I. Shleynikov, A.A. Yalbulganov, N. Alyshevsky, I. Blech, and G.A. Vatsuro, have contributed to this field. These studies address various issues related to the

implementation of state financial control, including the mechanisms of financial control over the execution of government programs, and provide a number of scientific recommendations.

An analysis of the works of local scholars indicates that research on financial control over the implementation of government programs has been conducted by T. Malikov, O. Olimjonov, B. Turapov, Kh. Tursunov, and A. Qodirov.

Research Methodology

The study of the mechanisms of financial control over the implementation of government programs requires the extensive use of widely applied research methods within the framework of scientific research methodology. In particular, the analysis of financial control mechanisms in this area necessitates the application of such methods as deduction and induction, analysis and synthesis, grouping and data processing, as well as dialectical, abstract, logical, comparative, abstract-logical thinking, and statistical methods. Accordingly, this research is based on the comprehensive use of the aforementioned methods.

Analysis and Results

At the initial stage, if we consider the essence of financial control over the implementation of government programs, it can be defined as a systematic process of inspection and analysis carried out to ensure that funds allocated by the state are used in a targeted, efficient, and lawful manner. The main objective of such control is to guarantee the rational use of public funds and the achievement of program outcomes. The key directions of financial control include monitoring the use of budget funds, evaluating the implementation of state orders, analyzing the efficiency of resource utilization, ensuring compliance with financial discipline, and other related activities.

Certainly, financial control over government programs is based on specific institutional and organizational foundations. In Uzbekistan, financial control over the implementation of government programs is carried out by the following bodies:

1. The Accounts Chamber of the Republic of Uzbekistan – the supreme body responsible for auditing the efficiency of public fund utilization and evaluating the execution of government programs.
2. The Department under the Prosecutor's Office – responsible for financial control over the financing process of government programs.
3. The Ministry of Economy and Finance – responsible for monitoring the financing process and analyzing reports.
4. Internal audit and internal financial control units – ensuring proper use of program funds at the level of ministries and agencies.
5. State tax and customs authorities – exercising control over tax benefits and the legality of funds.

In this process, the methods of financial control also play an important role. The following methods are widely used in controlling the financial implementation of government programs: analysis of reports (to examine the movement and use of funds), audit inspections (to verify the consistency between financial resources, expenditures, and outcomes), monitoring and evaluation (to track implementation step by step), and comparative analysis (to compare planned and actual indicators).

It should be emphasized that the effectiveness of financial control depends on several factors. In particular, the effectiveness of financial control over government programs depends on: the independence and accountability of control bodies; the level of digitalization (such as e-budget and e-

audit systems); the availability of open data and public oversight; and the qualifications of personnel and the overall audit culture.

From a practical perspective, analysis shows that within the framework of programs aimed at developing social and production infrastructure, funds allocated from the state budget amounted to 22.1 trillion UZS in 2022, 16.6 trillion UZS in 2023, and 20.4 trillion UZS in 2024. Of these, 2.8 trillion UZS in 2022, 2.4 trillion UZS in 2023, and 4.1 trillion UZS in 2024 were allocated to general education schools, while 3.4 trillion UZS in 2022, 3.0 trillion UZS in 2023, and 2.4 trillion UZS in 2024 were allocated to road infrastructure.

In 2024 alone, based on the results of on-site and remote control measures assessing the provision of funding sources, the utilization of funds, and the timely implementation and effectiveness of tasks under state and regional programs, financial errors and deficiencies amounting to 44.0 billion UZS were identified, including 43.8 billion UZS in excessive and unlawful expenditures. Additionally, 10.9 billion UZS of excessive expenditures were recovered to the state budget, and unlawful expenditures amounting to 9.9 billion UZS were prevented.

Furthermore, during the examination of design and cost estimates for three infrastructure projects aimed at improving local communities, it was found that incorrect application of construction norms led to an unjustified increase of 1.3 billion UZS, while the inclusion of unnecessary work types in cost estimates resulted in an additional 3.0 billion UZS of unjustified cost inflation.

If we assess the outcomes of financial control over the implementation of government programs, several achievements can be highlighted. First, the efficiency of public fund utilization has improved. Control measures conducted by the Accounts Chamber, the Prosecutor General's Office, the Ministry of Economy and Finance, and internal audit bodies have ensured the targeted use of funds, reduced excessive and inefficient expenditures, and led to the recovery of significant amounts of misused funds. According to analyses for 2020–2024, savings of approximately 10–15% were achieved in certain sectors.

Second, financial discipline and accountability have been strengthened. Financial control has contributed to the development of a culture of accountability among public institutions and project managers, reduced violations in budget spending, and established regular reporting systems through internal audit units.

Third, the level of openness and transparency has increased. The introduction of digital systems such as open data portals, e-budget, and e-audit platforms has enhanced public oversight, increased public awareness of program implementation, and ensured transparency in financial flows.

Fourth, the effectiveness of government programs has improved. Financial control has enabled the assessment of both economic and social efficiency of programs, supported the adoption of results-based management approaches in future planning, facilitated the analysis of implementation shortcomings, and contributed to the development of reform recommendations. Moreover, results-based budgeting has been introduced into practice.

In addition, alignment with international standards has been ensured, as Uzbekistan's financial control system is being progressively harmonized with INTOSAI (International Organization of Supreme Audit Institutions) standards.

Conclusion and Suggestions

Based on the above, it can be concluded that financial control over the implementation of government programs is an integral part of public financial management. Its main objective is to ensure the efficient use of public funds through appropriate control mechanisms. An effective financial control system enhances the practical outcomes of government programs and contributes to the consistent implementation of socio-economic reforms.

Research shows that, despite these achievements, there are still a number of challenges within the financial control system. In particular, these include the lack of full integration of data systems, weak practical implementation of audit results in certain sectors, and insufficient qualifications of personnel. In our view, addressing these issues requires the implementation of the following measures:

First, the expansion of digital control platforms in the financial control process;

Second, the introduction of international best practices in the field of financial auditing;

Third, the establishment of clear performance indicators for the implementation of government programs;

Fourth, the implementation of digital audit systems, which would enable real-time monitoring of financial flows within government programs;

Fifth, the standardization of financial reporting formats, which would facilitate analytical processes.

The implementation of these measures will contribute to improving the effectiveness of financial control and strengthening the overall efficiency of government program execution.

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