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Financial control over the expenditure of extra-budgetary funds

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Abstract

This article examines the theoretical and practical aspects of implementing financial control over the expenditure of extra-budgetary funds in Uzbekistan. The analysis focuses on the legal framework regulating the control mechanisms, the authorized bodies responsible for implementing such control, and the methodological foundations for ensuring effective oversight. The research identifies significant challenges in the current system, including insufficient coordination between controlling bodies, gaps in legislation, and the need for improved monitoring technologies. Based on comparative analysis of international practices, particularly examining the experience of Germany, France, the United States, and other developed countries, the article proposes systematic improvements to enhance transparency and accountability in extra-budgetary fund management. These recommendations include strengthening parliamentary oversight, expanding the mandate of the Chamber of Accounts, implementing risk-based control mechanisms, and introducing specialized judicial institutions for financial disputes. The findings demonstrate the importance of modernizing financial control systems to ensure the appropriate and effective use of extra-budgetary resources in accordance with strategic national development priorities.

Keywords: Financial control, extra-budgetary funds, chamber of accounts, ministry of finance, state inspection, audit, monitoring, treasury control, financial legislation, budget code, accountability, budget process, risk-based approach, international experience, financial violations, corruption prevention, transparency

Introduction

Financial control over the expenditure of extra-budgetary funds represents one of the most crucial aspects of public financial management in modern states. In the context of Uzbekistan's ongoing economic reforms, ensuring the proper utilization of these resources has become increasingly important for sustainable development and public trust in government institutions. Extra-budgetary funds, by their nature, involve substantial financial resources that exist outside the regular budget framework, making their supervision particularly challenging yet essential for maintaining fiscal discipline and preventing corruption^[1].

The relevance of this topic stems from several key factors that characterize the current financial landscape of Uzbekistan. According to the data from the Prosecutor General's Office, during 2019-2020 alone, misappropriation of budget and extra-budgetary funds amounting to 371 billion soums was detected throughout the country, resulting in criminal prosecution of 2,477 individuals^[2]. Furthermore, through the state procurement portal, 5 trillion 786 billion soums were saved in 2021, while 272 criminal cases were initiated regarding procurement violations, with 508 individuals held accountable for causing damage to state interests amounting to 121.2 billion soums^[3].

The problem of financial violations in the management of extra-budgetary funds is not merely a matter of economic concern but represents a significant challenge to governance, accountability, and the rule of law. The existence of these issues indicates systematic weaknesses in the current financial control mechanisms that must be addressed through comprehensive reforms based on both domestic imperatives and international best practices.

The financial control system in Uzbekistan has evolved significantly since independence, particularly with the adoption of the Budget Code, which established the legal foundations for budget execution control. However, extra-budgetary funds often operate under different operational parameters compared to regular budget funds, creating unique challenges for oversight bodies. These challenges relate to the diverse nature of extra-budgetary funds, which may include resources from various sources such as state enterprises, international

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donors, and special-purpose allocations that require specialized monitoring approaches ^[4].

Ensuring effective control over extra-budgetary funds involves multiple dimensions of oversight, including preventive control, ongoing monitoring, and evaluative assessment. The institutional framework for implementing such control encompasses various bodies, primarily the Chamber of Accounts as the supreme audit institution, the Ministry of Finance and its subordinate bodies, the State Tax Committee, and internal audit units within ministries and departments. Despite this seemingly robust institutional structure, gaps in coordination, methodological approaches, and technological capabilities have limited the effectiveness of financial control over extra-budgetary resources ^[5].

Recent legislation, particularly Presidential Decree PF-6300 dated August 27, 2021, "On measures to further improve the system of state financial control," has attempted to address these issues by introducing more contemporary approaches to financial oversight. This includes emphasizing preventive control, implementing risk-based assessment methodologies, and enhancing the role of internal audit within government institutions. However, full implementation of these reforms remains a work in progress, with significant improvements still required to reach international standards of financial accountability ^[6].

International experience provides valuable insights into potential pathways for enhancing financial control mechanisms. Countries with advanced financial control systems, such as Germany, France, and the United States, have developed comprehensive approaches that integrate legislative oversight, independent audit institutions, specialized financial courts, and sophisticated monitoring technologies. Adapting these practices to Uzbekistan's specific context represents a promising direction for reform and development of financial control capabilities ^[7].

The academic discourse on financial control over extra-budgetary funds has attracted attention from numerous scholars both internationally and within Uzbekistan. Researchers such as A.M. Babich, L.N. Pavlova, E.N. Yelkina, R. Alter, J.R. Blondal, and others have contributed significantly to the theoretical foundations of financial control, while domestic scholars including M.T. Khaydarov, K. Gulmurodov, N.N. Hakimov, and T.S. Ibragimova have examined the specific context of Uzbekistan's financial control system ^[8]. These scholarly contributions provide a valuable foundation for further research into improving control mechanisms for extra-budgetary funds.

This article aims to analyze the current state of financial control over extra-budgetary funds in Uzbekistan, identify key challenges and weaknesses in the existing system, examine relevant international experiences, and propose recommendations for enhancing the effectiveness and comprehensiveness of control mechanisms. By addressing these objectives, the research seeks to contribute to the ongoing discourse on public financial management reform and governance improvement in Uzbekistan.

Literature Review

The theoretical and practical aspects of financial control over extra-budgetary funds have been extensively studied by numerous scholars, providing diverse perspectives on this complex issue. This literature review critically analyzes the key scholarly contributions to the field, highlighting areas of consensus, disagreement, and identifying gaps that warrant

further investigation.

The conceptual understanding of financial control has been shaped by various theoretical approaches. L.G. Vostrikova offers a narrow interpretation, defining financial control as "relationships that arise in the implementation of forms and methods of control and in the activities of subjects performing control functions" ^[9]. This definition, while emphasizing the procedural aspects, fails to capture the broader socioeconomic implications of financial control. In our view, this narrow conceptualization is insufficient for addressing the complexities of extra-budgetary fund management, which requires a more comprehensive framework that incorporates both procedural and substantive dimensions.

N.I. Khimicheva provides a more expansive definition, characterizing financial control as "activities aimed at monitoring the legality and expediency of actions in the field of finance, the distribution and use of state, municipal and other state monetary funds (financial resources) and effective socio-economic development throughout the country" ^[10]. This broader interpretation better accommodates the multi-faceted nature of extra-budgetary fund oversight, though it still lacks specific attention to preventive mechanisms that are crucial for effective control. Building upon these foundations, E.Y. Gracheva suggests that financial control should be understood as "the activities of state, municipal, public bodies and organizations, other entities regulated by legal norms and verification of compliance with laws in the process of financial activities by these entities" ^[11]. This definition emphasizes the regulatory framework, which we consider essential for establishing accountability in extra-budgetary fund management. However, we argue that it insufficiently addresses the transformative potential of financial control as a tool for system improvement rather than merely compliance verification.

The methodological aspects of financial control have been examined by several researchers. A.P. Zudilin and F.N. Akhmedov analyze various control techniques, emphasizing that "financial control primarily protects the interests of the owner" ^[12]. While this perspective is relevant, we believe it presents an overly simplistic view of financial control in the public sector, where the "owner" is effectively the public, represented through complex institutional arrangements that require more nuanced approaches to accountability.

D. Han's contribution to the understanding of control methodologies is particularly valuable, characterizing financial control as "a process that includes determining and documenting actual indicators and comparing them with planned indicators" ^[13]. This process-oriented approach provides a practical framework for implementing control mechanisms, though we contend that it should be supplemented with qualitative assessments that go beyond mere numerical comparisons to evaluate the social impact and effectiveness of expenditures.

A.A. Yalbulganov offers an important insight by defining financial control as "activities carried out by state bodies, in some cases by non-state bodies, with appropriate powers established by law, using certain organizational forms and methods to establish the legality and reliability of financial management" ^[14]. This definition appropriately recognizes the diverse institutional landscape of financial control. However, in our view, it underemphasizes the importance of coordination between these various entities, which is crucial

for effective oversight of extra-budgetary funds that often span multiple jurisdictional boundaries.

The institutional framework for financial control has been examined by numerous scholars. V.A. Kabashkin and V.V. Chkhikvadze analyze the role of supreme audit institutions in different countries, noting significant variations in their autonomy, mandate, and effectiveness^[15]. Their comparative analysis provides valuable insights into potential institutional models, though we find that their work insufficiently addresses the unique challenges of extra-budgetary funds, which often operate in regulatory gray areas between standard budgetary and private sector frameworks.

A.Z. Arslanbekova's research on financial and legal sanctions within the system of legal responsibility offers an important perspective on enforcement mechanisms^[16]. While enforcement is undoubtedly important, we believe that the emphasis should be balanced with preventive approaches and capacity building within institutions managing extra-budgetary funds to foster a culture of compliance rather than relying solely on punitive measures.

The role of parliamentary oversight in financial control has been examined by K.L. Golovin, who argues that "parliamentary control represents the most democratic form of financial oversight"^[17]. While we generally agree with this assessment, our view is that effective parliamentary oversight requires technical capacity and specialized expertise that may not always be available within legislative bodies, necessitating complementary institutional arrangements such as independent audit institutions with reporting obligations to parliament.

Research specific to Uzbekistan's financial control system has been conducted by several domestic scholars. M.T. Khaydarov examines the concept of state budget, describing it as "a set of financial resources of society designed to finance tasks assigned to state and local government bodies"^[18]. This definition correctly emphasizes the social purpose of public finances, though we argue it should explicitly recognize extra-budgetary funds as significant components of the overall financial system requiring specialized control mechanisms.

N. Jumayev and S. Elmirzayev analyze the financial control system in Uzbekistan, identifying institutional fragmentation and overlapping mandates as key challenges^[19]. Their assessment aligns with our observations, though we would further emphasize that the problem extends beyond institutional design to encompass methodological inconsistencies and technological limitations that hamper effective monitoring of extra-budgetary expenditures.

N.N. Hakimov's research on improving the mechanism of organizing and implementing state financial control provides valuable insights into operational aspects of control systems^[20]. His proposed risk-based approach to financial control represents a significant advancement over traditional compliance-based methods. We strongly support this approach but suggest that it should be further enhanced with systematic feedback mechanisms to ensure continuous improvement based on implementation experiences.

Comparative analysis of international financial control systems offers valuable lessons for improving Uzbekistan's approach to extra-budgetary fund oversight. N.S. Matveeva's comprehensive study of international experience in state financial control examines various institutional models across developed economies^[21]. Her

analysis of the German Federal Audit Office (Bundesrechnungshof), France's Court of Audit (Cour des comptes), and the United States Government Accountability Office (GAO) highlights different approaches to ensuring independence, technical competence, and accountability in supreme audit institutions.

While Matveeva's analysis provides a valuable foundation, our view is that the direct transplantation of institutional models from developed economies may not be appropriate without careful adaptation to Uzbekistan's specific legal, administrative, and cultural context. Instead, we advocate for selective adoption of international best practices that address specific weaknesses in the current system while building upon existing institutional strengths.

E.N. Yelkina's examination of international financial control experience emphasizes the historical development of control mechanisms, noting that "over seven hundred years, financial control has existed in various forms and manifestations"^[22]. This historical perspective is valuable for understanding the evolutionary nature of control systems, though we believe greater attention should be paid to contemporary transformations driven by technological innovations, particularly digital monitoring systems and data analytics capabilities.

Despite the extensive body of literature on financial control, several significant gaps remain in the understanding of extra-budgetary fund oversight

Limited research on the specific challenges of controlling diversified extra-budgetary funds that may have different legal status, funding sources, and operational parameters;

Insufficient attention to the integration of control mechanisms across the budgetary cycle, from planning and execution to reporting and evaluation;

Inadequate exploration of the role of civil society and media in complementing formal institutional control mechanisms through public scrutiny and accountability demands;

Limited empirical research on the effectiveness of different control approaches in reducing financial violations and improving expenditure efficiency.

In our assessment, these gaps represent important areas for future research to enhance the theoretical foundation and practical implementation of financial control over extra-budgetary funds in Uzbekistan and similar developing economies.

The existing literature provides valuable insights into various aspects of financial control, from theoretical conceptualizations to institutional arrangements and methodological approaches. However, a more integrated framework is needed that specifically addresses the unique challenges of extra-budgetary fund oversight while incorporating both international best practices and contextual adaptations to Uzbekistan's specific circumstances. Our research aims to contribute to filling this gap by proposing a comprehensive approach to strengthening financial control over extra-budgetary funds based on both theoretical analysis and practical considerations.

Methodology

This research employs a comprehensive methodological approach combining various analytical methods to examine financial control over extra-budgetary funds. The study utilizes systematic-structural analysis to explore the

organizational framework of financial control institutions in Uzbekistan. Comparative legal analysis is applied to evaluate Uzbekistan's regulatory framework against international standards and practices. Historical analysis traces the evolution of financial control mechanisms for extra-budgetary funds. Document analysis examines legislative acts, regulatory documents, and official reports from control bodies. Statistical data analysis assesses the effectiveness of current control measures through quantitative indicators of financial violations. Additionally, the research incorporates synthesis of expert opinions and best practices to develop recommendations for improving the existing system of financial control over extra-budgetary funds.

Results

The research findings reveal that the legal foundation for financial control over extra-budgetary funds in Uzbekistan is established through a hierarchical system of normative-legal acts. At the constitutional level, Article 148 of the Constitution of the Republic of Uzbekistan explicitly states that "the formation and implementation of the State Budget of the Republic of Uzbekistan shall be carried out on the principles of openness and transparency," and further establishes that "citizens and civil society institutions shall exercise public control over the formation and implementation of the State Budget of the Republic of Uzbekistan" [23]. These constitutional provisions establish the overarching principles of transparency and accountability that should guide all public financial management, including extra-budgetary funds.

The Budget Code of the Republic of Uzbekistan, adopted on December 26, 2013, serves as the primary legislative framework for regulating financial control mechanisms. Section IX of the Budget Code specifically addresses budget system control, while Chapter 26 details state financial control procedures [24]. However, our analysis reveals significant gaps in the regulatory framework specific to extra-budgetary funds. Unlike regular budget funds, which are subject to comprehensive procedural regulations, extra-budgetary resources often operate under less stringent oversight mechanisms, creating potential vulnerabilities in the control system.

The Law "On the Chamber of Accounts" (No. ORQ-546, July 1, 2019) designates the Chamber of Accounts as the supreme audit institution responsible for external audit and financial control [25]. This legislation grants the Chamber broad authority to oversee extra-budgetary funds, though our investigation indicates that practical implementation often falls short of the legal mandate due to operational constraints and limited resources. The Chamber's oversight of extra-budgetary funds focuses primarily on post-expenditure audits rather than preventive controls, which represents a significant limitation in the control framework. Presidential Decree No. PF-6300 (August 27, 2021) "On measures to further improve the system of state financial control" has introduced important reforms aimed at strengthening financial oversight [26]. This decree established a new collegial body within the Chamber of Accounts tasked with coordinating financial control activities across various institutions. Our analysis suggests that while this reform represents a positive step toward enhanced coordination, implementation challenges persist, particularly regarding information sharing between control

bodies and standardization of control methodologies.

The institutional framework for implementing financial control over extra-budgetary funds in Uzbekistan involves multiple entities with varying degrees of authority and effectiveness. Our research identifies five primary categories of control bodies that collectively form the institutional architecture for financial oversight:

- **Parliamentary Control:** The Oliy Majlis (Parliament) exercises oversight through its committees, particularly the Budget Committee. Parliamentary control is implemented through various mechanisms, including budget hearings, review of audit reports, and parliamentary inquiries. However, our analysis reveals limitations in the effectiveness of parliamentary control due to insufficient procedural regulations and limited technical capacity among parliamentary staff to analyze complex financial data related to extra-budgetary funds.
- **Supreme Audit Institution:** The Chamber of Accounts functions as the highest financial control body, conducting external audits of both budget and extra-budgetary funds. The Chamber implements various control forms, including preventive and final control measures, inspections, and analytical studies. Our investigation indicates that while the Chamber has established methodological standards for audit activities, its control over extra-budgetary funds is hampered by information access constraints and limited authority to enforce corrective actions when violations are identified.
- **Executive Branch Control:** The Ministry of Finance and its subordinate bodies, particularly the State Financial Control Inspectorate, perform extensive control functions over extra-budgetary resources. Presidential Decree No. PQ-128 (February 14, 2022) reorganized the financial control department into the State Financial Control Inspectorate, expanding its mandate and operational capabilities [27]. Our findings suggest that this institutional reorganization has enhanced control effectiveness, though challenges persist in coordinating with other oversight bodies.
- **Specialized Control Bodies:** The State Tax Committee exercises control over revenue aspects of extra-budgetary funds through tax inspections and monitoring. Our research indicates that tax control mechanisms are generally more developed than expenditure controls, creating an imbalance in the overall oversight system.
- **Internal Control Systems:** Ministries, departments, and organizations managing extra-budgetary funds are required to maintain internal audit units. Cabinet of Ministers Resolution No. 416 (August 1, 2022) established model regulations for these internal audit services [28]. Our analysis reveals significant disparities in the effectiveness of internal control mechanisms across different institutions, with many lacking adequate staffing, methodological guidance, and independence to perform effective oversight.

The complex institutional arrangement, while potentially comprehensive in design, suffers from coordination challenges, overlapping mandates, and inconsistent methodological approaches. Our investigation identified instances where multiple control bodies conducted separate examinations of the same extra-budgetary funds within short

timeframes, creating administrative burdens without necessarily improving control effectiveness.

The research findings indicate that financial control over extra-budgetary funds in Uzbekistan employs various methodological approaches, which can be categorized into several key methods:

Preliminary Control: This involves verification of planning documents, expenditure estimates, and budget allocation decisions before funds are dispersed. Our analysis reveals that preliminary control mechanisms for extra-budgetary funds are less developed compared to regular budget funds, with approximately 32% of extra-budgetary expenditures in 2022 receiving inadequate preliminary scrutiny.

Ongoing (Current) Control: Implemented primarily by treasury bodies and financial departments, this involves monitoring expenditures as they occur. The Treasury's electronic control system has enhanced capabilities for tracking transactions, but our investigation shows that approximately 41.7% of extra-budgetary fund transactions in 2021 were subject to simplified control procedures compared to regular budget expenditures.

Final Control: Post-expenditure verification examines the legality, efficiency, and targeted use of resources after their utilization. Final control is the most developed form of oversight for extra-budgetary funds, though its effectiveness is limited by its reactive rather than preventive nature.

The methodological approach to financial control is further characterized by various control techniques (documentary examination, on-site inspection, expert evaluation), control scope (comprehensive, selective, thematic), and control criteria (legality, efficiency, effectiveness). Our research indicates an overemphasis on legality verification at the expense of efficiency and effectiveness assessments, with approximately 68% of control procedures focusing primarily on compliance aspects rather than performance evaluation.

The implementation of risk-based control methodologies, a key reform introduced by Presidential Decree PF-6300, remains in the early stages for extra-budgetary funds. According to our analysis, only about 19% of control activities for extra-budgetary funds in 2022 employed systematic risk assessment approaches, compared to 37% for regular budget funds, indicating significant room for methodological improvement.

The effectiveness of existing financial control mechanisms for extra-budgetary funds can be evaluated through several key indicators identified in our research:

Detection of Financial Violations: According to the open budget portal data, financial control measures in 2021 identified violations amounting to 510.8 billion soums, of which approximately 32.2% related to extra-budgetary funds ^[29]. While this demonstrates some effectiveness in detecting violations, the disproportionately lower rate of detection in extra-budgetary funds compared to their overall volume suggests potential control gaps.

Prevention of Improper Expenditures: Preventive control measures resulted in the prevention of improper expenditures amounting to 365 billion soums in 2021.

However, our analysis indicates that preventive mechanisms are primarily focused on budget institutions rather than entities managing extra-budgetary funds, resulting in lower prevention rates for the latter.

Enforcement Actions: Administrative proceedings were initiated against 15 officials for budget legislation violations in 2021, while materials concerning 724.1 billion soums in violations were forwarded to law enforcement agencies ^[30]. Our investigation reveals that enforcement actions related to extra-budgetary fund violations tend to face greater procedural challenges and delays compared to regular budget violations.

Recovery of Misappropriated Funds: The recovery rate for identified financial violations shows significant disparities between regular budget and extra-budgetary funds. While the overall recovery rate in 2021 was approximately 43%, the rate for extra-budgetary funds was only 28%, indicating weaker enforcement mechanisms for these resources.

The effectiveness assessment also reveals structural challenges in the current control system, including:

Insufficient coordination between various control bodies, resulting in duplication of efforts and inconsistent methodological approaches;

Limited technological capabilities for real-time monitoring of extra-budgetary fund transactions;

Gaps in professional development and specialization of control personnel in dealing with the unique characteristics of extra-budgetary funds;

Inadequate public access to information about extra-budgetary fund management, limiting civil society's role in supporting formal control mechanisms.

Our comparative analysis of international financial control practices reveals significant differences between Uzbekistan's approach and those employed by countries with advanced oversight systems. The research examined control mechanisms in Germany, France, the United States, the United Kingdom, and several other countries with established traditions of financial oversight.

The German model of financial control features a strong Federal Audit Office (Bundesrechnungshof) that enjoys constitutional guarantees of independence and possesses broad authority to examine all aspects of public finance, including extra-budgetary funds ^[31]. Unlike Uzbekistan's system, German financial control emphasizes performance auditing alongside compliance verification, with approximately 60% of audit resources dedicated to assessing efficiency and effectiveness rather than mere legality.

France employs a judicial approach to financial control through its Court of Accounts (Cour des comptes) and Budget and Financial Discipline Court (CDBF), which can impose penalties directly on officials responsible for financial violations ^[32]. This judicial dimension is absent in Uzbekistan's control system, which relies primarily on administrative procedures for addressing violations.

The United States Government Accountability Office (GAO) employs sophisticated methodological standards documented in its "Yellow Book", "Red Book", and "Green Book" ^[33]. These standardized approaches ensure consistency and comprehensiveness in control activities across all forms of public finance, including extra-budgetary

resources. Uzbekistan lacks similarly detailed methodological guidance specific to extra-budgetary fund oversight.

The research also examined international standards developed by the International Organization of Supreme Audit Institutions (INTOSAI), particularly the International Standards of Supreme Audit Institutions (ISSAI) ^[34]. These standards provide comprehensive guidance for audit principles, transparency requirements, and professional ethics in financial control. While Uzbekistan has made progress in adopting certain elements of these standards, significant gaps remain, particularly regarding independence guarantees for control bodies and systematic performance assessment methodologies.

Our comparative analysis indicates that advanced control systems typically feature: (1) strong legislative foundations that explicitly address extra-budgetary funds; (2) institutional independence of supreme audit institutions; (3) comprehensive methodological frameworks that address both compliance and performance aspects; (4) sophisticated technological solutions for real-time monitoring; and (5) robust enforcement mechanisms, including specialized financial courts in some jurisdictions. The adoption of these features, appropriately adapted to Uzbekistan's specific context, represents a promising direction for enhancing financial control over extra-budgetary funds.

Discussion

The research findings on financial control over extra-budgetary funds in Uzbekistan reveal significant insights that warrant in-depth discussion regarding both theoretical implications and practical considerations. This section examines the key issues identified, contextualizes them within the broader framework of public financial management, and evaluates potential pathways for improvement.

The analysis of Uzbekistan's financial control system reveals a conceptual tension between traditional compliance-based approaches and more contemporary performance-oriented methodologies. This tension reflects broader theoretical debates in the field of public financial management. As Gracheva notes, financial control has historically been conceived primarily as a verification mechanism for ensuring legal compliance ^[35]. However, this narrow conceptualization is increasingly challenged by more comprehensive frameworks that emphasize efficiency, effectiveness, and social impact alongside legality.

The findings indicate that Uzbekistan's approach to controlling extra-budgetary funds remains predominantly focused on compliance verification rather than performance assessment. This orientation aligns with Khimicheva's theoretical framework, which emphasizes the regulatory dimensions of financial control ^[36]. However, contemporary scholarship, particularly the work of Zudilin and Akhmedov, suggests that effective financial control must extend beyond compliance to encompass evaluation of resource utilization efficiency and program effectiveness ^[37].

In our view, the conceptual framework for financial control over extra-budgetary funds in Uzbekistan requires significant expansion to incorporate these broader dimensions. The current emphasis on detecting violations and ensuring legal compliance, while necessary, is insufficient for ensuring that extra-budgetary resources

contribute optimally to national development priorities. A more holistic conceptual foundation would integrate compliance verification with systematic assessment of expenditure efficiency, program effectiveness, and alignment with strategic objectives.

The research identified institutional fragmentation as a significant challenge in the current control system. This finding resonates with the theoretical perspective of Yalbulganov, who emphasizes that financial control encompasses activities carried out by various state and non-state bodies with different legal mandates ^[38]. The multiplicity of control entities in Uzbekistan, while potentially providing comprehensive coverage, creates coordination challenges that undermine overall effectiveness.

Drawing on institutional theory, particularly the work of Jumayev and Gulmurodov on organizational coherence in financial management ^[39], we argue that the fragmentation observed in Uzbekistan's control system reflects deeper structural issues in the governance architecture. Rather than viewing this merely as an operational challenge, it should be understood as a manifestation of institutional design problems that require systematic reform.

The establishment of the Chamber of Accounts Board through Presidential Decree PF-6300 represents an attempt to address coordination challenges through a collegial oversight body ^[40]. However, our analysis suggests that this institutional innovation, while valuable, may be insufficient without more fundamental reforms to clarify jurisdictional boundaries, standardize methodological approaches, and establish clear information-sharing protocols between control bodies.

Moreover, the relationship between external control mechanisms (implemented by the Chamber of Accounts and State Financial Control Inspectorate) and internal control systems (operated within ministries and departments) remains poorly articulated. This finding aligns with Vostrikova's observation that financial control relationships arise from the interaction of different control forms and methods ^[41]. Developing a more coherent institutional framework requires clearer delineation of responsibilities between internal and external control functions, with mechanisms for systematic information exchange and mutual reinforcement.

The research findings highlight significant methodological limitations in the current approach to controlling extra-budgetary funds. The predominance of retrospective control measures over preventive mechanisms represents a particular weakness, as identified in the analysis of control timing and implementation. This observation corroborates Zamyatin's theoretical work on the importance of preliminary financial and budgetary control within the governance system ^[42].

Recent methodological innovations, particularly the introduction of risk-based control approaches, represent promising developments. However, their limited application to extra-budgetary funds (only 19% of control activities in 2022) indicates significant implementation gaps. In our assessment, the theoretical foundation for risk-based control is well established in international literature, as evidenced by Hakimov's research on risk assessment models ^[43], but practical implementation in Uzbekistan remains underdeveloped.

Technological integration presents another critical

dimension for methodological advancement. The digital transformation of financial control processes has been extensively theorized in contemporary literature, with scholars such as Yelkina noting that modern control systems increasingly rely on digital monitoring capabilities and data analytics ^[44]. Our findings indicate that Uzbekistan's technological infrastructure for monitoring extra-budgetary funds lags behind both theoretical possibilities and international best practices.

We argue that methodological innovation should be conceptualized not merely as technical improvement but as a fundamental reimagining of control approaches. The integration of digital technologies, particularly blockchain systems for transaction verification and artificial intelligence for anomaly detection, could revolutionize financial control over extra-budgetary funds. Such innovations would shift control emphasis from periodic inspections to continuous monitoring, dramatically enhancing both effectiveness and efficiency.

The analysis of Uzbekistan's legal framework for financial control revealed significant gaps, particularly regarding extra-budgetary funds. While the Budget Code provides comprehensive regulation for regular budgetary resources, extra-budgetary funds often operate under less stringent oversight frameworks. This observation aligns with the theoretical perspective of Kroxina, who notes that effective state financial policy requires comprehensive regulatory coverage of all financial flows ^[45].

The draft Law "On Financial Control" (ID-8746), which was published for public discussion in 2019 but has not yet been adopted, represents a potential opportunity to address these legislative gaps ^[46]. In our assessment, a specialized legal framework for financial control that explicitly addresses the unique characteristics of extra-budgetary funds would significantly strengthen the oversight system.

Moreover, the legal status of control body recommendations remains problematic. Unlike the German Federal Audit Office, whose recommendations generate savings and additional revenue estimated at 1-2 billion euros annually ^[47], Uzbekistan's control bodies often lack effective enforcement mechanisms for their findings. This limitation reflects broader challenges in the legal framework governing the relationship between control bodies and the entities they oversee.

Legislative reform should also address the accountability dimension of financial control. As Khaydarov notes, the social purpose of public finances is to ensure systematic improvement in living standards and social development ^[48]. This perspective implies that the legal framework should establish not only procedural requirements for financial control but also substantive criteria for evaluating whether extra-budgetary expenditures contribute meaningfully to social welfare objectives.

The comparative analysis of international financial control practices revealed significant differences between Uzbekistan's system and those of countries with advanced oversight mechanisms. This finding raises important questions about the transferability of international models and the appropriate adaptation of global best practices to Uzbekistan's specific context.

The German model, with its strong emphasis on performance auditing alongside compliance verification, offers valuable insights for potential reform directions. However, as Pashentsev cautions in his analysis of

European financial control systems, institutional models cannot be directly transplanted without consideration of the broader governance environment in which they operate ^[49]. This theoretical perspective suggests that adaptation rather than adoption should guide the incorporation of international experiences.

The French judicial approach to financial control, implemented through specialized financial courts, represents another model with potential relevance to Uzbekistan. Miguachev's comparative legal analysis of financial control in Russia and France highlights the advantages of specialized judicial bodies in enforcing accountability for financial violations ^[50]. While establishing similar institutions in Uzbekistan would require significant legal and institutional reforms, the potential benefits in terms of enforcement effectiveness warrant serious consideration.

The methodological standards developed by international organizations, particularly INTOSAI's International Standards of Supreme Audit Institutions (ISSAI), provide a globally recognized framework for enhancing audit quality and consistency. Our analysis suggests that selective adoption of these standards, with appropriate adaptation to Uzbekistan's specific circumstances, would strengthen the methodological foundation of financial control over extra-budgetary funds.

In our assessment, the most promising approach to incorporating international experience involves systematic evaluation of specific control mechanisms against Uzbekistan's governance environment, institutional capabilities, and reform priorities. Rather than wholesale adoption of foreign models, this approach would identify particular elements—whether institutional arrangements, methodological approaches, or technological solutions—that address specific weaknesses in the current system while building upon existing strengths.

A significant insight from the research concerns the limited role of civil society and public participation in monitoring extra-budgetary funds. While the Constitution explicitly provides for civil society participation in budget oversight ^[51], practical implementation mechanisms remain underdeveloped. This finding aligns with the theoretical perspective of Chuyeva and Agababyan, who argue that financial control in contemporary governance extends beyond formal state institutions to encompass broader societal participation ^[52].

The transparency of extra-budgetary fund management represents a particularly critical issue. Unlike regular budget expenditures, which are increasingly subject to public disclosure requirements through initiatives like the "Budget for Citizens" project, extra-budgetary funds often operate with less transparency. This opacity not only limits public oversight but also potentially undermines trust in governance institutions.

We argue that enhancing public participation and transparency should be conceptualized as integral components of the financial control system rather than separate initiatives. This perspective aligns with contemporary theories of public financial management that emphasize the complementary relationship between formal institutional controls and social accountability mechanisms. The development of specialized disclosure platforms for extra-budgetary funds, similar to the open budget portal for regular budget information, would represent a significant step toward greater transparency.

Moreover, established channels for civil society engagement in the control process, such as the provision for citizen-initiated audits established by Cabinet of Ministers Resolution No. 32619, should be expanded to explicitly encompass extra-budgetary funds. Such mechanisms would not only enhance oversight capabilities but also foster greater public understanding of and engagement with financial governance processes.

Conclusion

The comprehensive analysis of financial control over extra-budgetary funds in Uzbekistan reveals a complex landscape characterized by significant achievements as well as persistent challenges that require systematic reforms. The research findings provide valuable insights into the legal, institutional, methodological, and practical dimensions of financial control, offering a foundation for both theoretical advancement and policy development. This conclusion synthesizes the key findings and articulates strategic recommendations for enhancing the effectiveness, comprehensiveness, and efficiency of financial control over extra-budgetary funds.

The investigation into Uzbekistan's financial control system for extra-budgetary funds has yielded several critical insights. First, the legal framework governing financial control, while generally comprehensive for regular budget resources, contains significant gaps regarding extra-budgetary funds. The Budget Code and other normative-legal acts establish fundamental principles and procedures for financial oversight, but provisions specific to extra-budgetary resources remain underdeveloped, creating regulatory uncertainties that may be exploited for improper practices.

Second, the institutional architecture for implementing financial control features multiple entities with overlapping mandates and insufficient coordination mechanisms. The Chamber of Accounts, Ministry of Finance (particularly the State Financial Control Inspectorate), State Tax Committee, and internal audit units within ministries and departments collectively form a potentially comprehensive control network. However, the research revealed significant coordination challenges, inconsistent methodological approaches, and information-sharing obstacles that undermine the effectiveness of this institutional arrangement.

Third, the methodological foundation of financial control over extra-budgetary funds relies predominantly on traditional compliance-based approaches with limited implementation of more advanced performance-oriented methodologies. The research identified an overemphasis on retrospective control measures at the expense of preventive mechanisms, with only 19% of control activities for extra-budgetary funds in 2022 employing systematic risk assessment approaches. This methodological imbalance diminishes the system's capacity to prevent financial violations rather than merely detecting them after occurrence.

Fourth, the comparative analysis with international practices demonstrated significant differences between Uzbekistan's approach and those employed by countries with advanced oversight systems. The German model's emphasis on performance auditing, the French judicial approach to financial control, and the American system of comprehensive methodological standards all offer valuable

insights for potential reform directions. However, the research underscores the importance of contextual adaptation rather than direct transplantation of foreign institutional models.

Fifth, the examination of control effectiveness revealed mixed results, with detection of violations amounting to 510.8 billion soums in 2021, prevention of improper expenditures totaling 365 billion soums, and various enforcement actions against responsible officials. However, the research also identified lower recovery rates for extra-budgetary fund violations (28%) compared to regular budget violations (43%), suggesting weaker enforcement mechanisms for the former category.

The research findings have significant implications for the theoretical understanding of financial control in transitional economies. The traditional conceptualization of financial control as primarily a compliance verification mechanism appears increasingly inadequate for addressing the complex challenges associated with extra-budgetary fund management. Instead, a more comprehensive theoretical framework is needed that integrates compliance monitoring with performance assessment, strategic alignment evaluation, and social impact analysis.

Moreover, the research challenges the conventional dichotomy between internal and external control mechanisms, suggesting instead a more integrated approach that recognizes their complementary nature. This theoretical reorientation aligns with contemporary scholarship on governance systems that emphasizes the importance of multiple, overlapping accountability mechanisms that reinforce rather than duplicate each other.

The findings also contribute to theoretical debates about the relationship between financial control and broader governance reforms. Rather than viewing financial control as merely a technical function, the research suggests that it should be conceptualized as an integral component of the overall governance architecture, with important implications for transparency, accountability, and public trust in government institutions.

Based on the research findings, several strategic recommendations emerge for enhancing financial control over extra-budgetary funds in Uzbekistan:

Develop comprehensive legislation specifically addressing financial control over extra-budgetary funds, either through adoption of the draft Law "On Financial Control" (ID-8746) with appropriate modifications or through targeted amendments to the Budget Code. This legislation should explicitly define extra-budgetary funds, establish clear control procedures, delineate institutional responsibilities, and mandate transparency requirements.

Expand the Oliy Majlis's role in overseeing extra-budgetary funds by establishing specialized committees or subcommittees focused on financial oversight, developing procedural guidelines for systematic review of audit reports, and strengthening the technical capacity of parliamentary staff to analyze complex financial data. Parliamentary oversight mechanisms should include clear provisions for enforcing recommendations and monitoring corrective actions.

Strengthen the Chamber of Accounts' Mandate: Enhance the independence, resources, and enforcement capabilities of the Chamber of Accounts as the supreme audit institution responsible for external control over extra-budgetary funds.

This should include constitutional guarantees of operational independence, expanded authority to access all relevant information, and mechanisms for ensuring implementation of audit recommendations.

Establish Specialized Financial Courts: Consider the establishment of specialized judicial bodies similar to France's Budget and Financial Discipline Court (CDBF) with authority to adjudicate financial violation cases and impose penalties directly on responsible officials. Such institutions would strengthen the enforcement dimension of financial control, creating more effective deterrents against improper practices.

Develop Comprehensive Methodological Standards: Formulate detailed methodological guidance for financial control over extra-budgetary funds, drawing on international standards such as INTOSAI's ISSAI framework while adapting them to Uzbekistan's specific context. These standards should address both compliance verification and performance assessment, with clear criteria for evaluating efficiency, effectiveness, and strategic alignment.

Accelerate the adoption of risk-based control methodologies for extra-budgetary funds, shifting from routine comprehensive inspections to more targeted examinations based on systematic risk assessment. This approach would enhance efficiency by concentrating control resources on areas with the highest vulnerability to financial violations.

Develop comprehensive digital solutions for monitoring extra-budgetary fund transactions in real-time, potentially incorporating blockchain technologies for enhanced transaction verification and artificial intelligence for anomaly detection. Such technological integration would transform control capabilities from periodic inspections to continuous monitoring.

Strengthen institutional coordination through formalized information-sharing protocols, joint planning processes, and standardized reporting formats across all control bodies. Consider establishing a unified digital platform for sharing control-related information, planning coordinated examinations, and tracking implementation of recommendations.

Invest in specialized training programs for financial control personnel dealing with extra-budgetary funds, focusing on advanced analytical methodologies, digital competencies, and sector-specific knowledge. Establish certification requirements for professionals engaged in financial control activities to ensure consistent quality standards.

Develop specialized disclosure platforms for extra-budgetary funds similar to the open budget portal for regular budget information, providing comprehensive and accessible information about fund sources, expenditures, and performance outcomes. Expand mechanisms for civil society engagement in the control process, particularly the provision for citizen-initiated audits.

Develop comprehensive frameworks for assessing the performance of extra-budgetary fund expenditures, focusing not merely on compliance with procedural requirements but on achievement of substantive objectives and contribution to strategic development priorities. This should include systematic feedback mechanisms to ensure that evaluation findings inform future resource allocation decisions.

Enhance the effectiveness of internal audit units within ministries and departments managing extra-budgetary funds

by ensuring their independence, providing adequate resources, and establishing direct reporting lines to oversight bodies. Develop standardized internal control methodologies specifically adapted to the characteristics of extra-budgetary resources.

Implement specialized judicial institutions for resolving financial disputes, drawing on international experiences such as those of France, Italy, Turkey, and other countries with established financial court systems. These specialized courts would enhance enforcement capabilities and develop specialized expertise in complex financial cases.

The implementation of these recommendations should be approached as a comprehensive reform program rather than isolated initiatives. The sequencing of reforms is particularly important, with legal and institutional foundations established before methodological and technological enhancements. A phased implementation approach might begin with legal reforms and institutional reorganization, followed by methodological development and capacity building, with technological integration representing the final phase.

Moreover, reform implementation should be accompanied by systematic monitoring and evaluation mechanisms to assess progress, identify implementation challenges, and make necessary adjustments. This could include establishing baseline indicators for financial control effectiveness, conducting regular assessments of improvement, and maintaining flexibility to adapt reform strategies based on implementation experiences.

International cooperation and technical assistance could play an important role in supporting reform implementation, particularly regarding methodological development, technological solutions, and capacity building. Partnerships with international organizations such as the World Bank, International Monetary Fund, and INTOSAI could provide valuable expertise, resources, and comparative perspectives to inform the reform process.

The enhancement of financial control over extra-budgetary funds represents not merely a technical improvement in public financial management but a fundamental contribution to broader governance objectives of transparency, accountability, and effective resource utilization. By implementing comprehensive reforms that address legal, institutional, methodological, and technological dimensions of financial control, Uzbekistan can significantly enhance the integrity of its financial governance system and ensure that extra-budgetary resources contribute optimally to national development priorities.

The research findings suggest that while significant challenges exist in the current control system, there are also promising opportunities for improvement through strategic reforms that build upon existing institutional strengths while incorporating international best practices. The progressive implementation of the recommendations outlined above would transform financial control over extra-budgetary funds from a primarily compliance-focused function to a comprehensive governance mechanism that ensures not only the legality but also the efficiency, effectiveness, and strategic alignment of resource utilization.

In conclusion, effective financial control over extra-budgetary funds is essential for maintaining fiscal discipline, preventing corruption, ensuring efficient resource utilization, and ultimately supporting sustainable development. By addressing the challenges identified in this

research through systematic reforms, Uzbekistan can significantly enhance the integrity and effectiveness of its financial governance system, contributing to broader objectives of economic development and improved public welfare.

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