

Alimova Rayhona Bakhodirovna,
Master's student at the Banking and Finance
Academy of the Republic of Uzbekistan

THE INDEPENDENCE OF THE ACCOUNTING CHAMBER AS A FACTOR IN THE EFFECTIVENESS OF STATE FINANCIAL CONTROL: INTERNATIONAL STANDARDS AND NATIONAL PRACTICE

Annotation

This article examines the conceptual relationship between the level of institutional independence of the Accounting Chamber and the effectiveness of the state financial control system. The author conducts a comprehensive comparative analysis of the provisions of the Lima and Mexican INTOSAI Declarations, comparing the international standards of independence of the supreme financial control authorities (SAIS) with the current national practice of the Republic of Uzbekistan. Special attention is paid to the eight basic principles of independence, including functional autonomy, financial self-sufficiency, and the right to unrestricted access to information. The article analyzes the recent constitutional reforms in Uzbekistan, which consolidated the status of the Accounting Chamber as the highest financial supervisory authority, and suggests ways to further implement international standards into national legislation.

Keywords: Accounting Chamber, state financial control, INTOSAI, SAIS independence, efficiency audit, budget transparency, financial autonomy, public administration, corruption risks.

In the context of global economic instability and the transformation of public administration models, issues of ensuring the sustainability of national financial systems are of paramount importance. The key mechanism guaranteeing the targeted and effective use of public resources is the State Financial Control (GFC). However, the modern scientific paradigm and international practice convincingly prove that the effectiveness of GFC is directly deterministic depending on the degree of institutional, functional and financial independence of the body exercising this control. For the supreme Financial Control bodies (SAIS), which include the Accounting Chamber, independence is not a departmental preference or political immunity. On the contrary, it is a fundamental methodological condition, without which an objective audit and an impartial assessment of the activities of the executive become impossible. In the absence of real autonomy, the supervisory authority risks becoming a tool for legitimizing managerial mistakes, which in the long run leads to a erosion of budgetary discipline and an increase in systemic corruption risks. [1].

The documents of the International Organization of Supreme Audit Institutions (INTOSAI), primarily the Lima and Mexican Declarations, are the global standard in this area. These acts postulate that sais can effectively perform their tasks only when they are protected from any external influence, both from the audited entities and from political institutions. [2; 5].

Independence in this context is considered as a complex category, including the right to independently determine the audit program, unhindered access to information and, critically, financial self-sufficiency. As world practice shows, even a slight dependence of the budget of the Accounting Chamber on the decisions of the Ministry of Finance can be used as a lever of indirect pressure on the results of inspections. [6].

For the Republic of Uzbekistan, the issue of strengthening the status of the Accounting Chamber has become particularly relevant in the framework of the implementation of the Strategy "Uzbekistan – 2030" and large-scale constitutional reforms. The transition to a qualitatively new system of state audit requires not only technological modernization (the introduction of e-audit systems), but also a deep rethinking of the legal guarantees of the independence of the supreme audit institution. In the updated Constitution of the Republic of Uzbekistan, the Accounting Chamber is fixed as the body of the supreme state financial control, which creates a solid foundation for its functioning as an independent arbitrator in the budgetary process. [3].

Nevertheless, the transition from formal legal independence to actual efficiency requires solving a number of applied tasks: from improving accountability mechanisms to Parliament to the introduction of international standards on performance Auditing. This article is aimed at a comprehensive analysis of the compliance of Uzbekistan's national practice with INTOSAI international standards. The relevance of the study is determined by the need to find the optimal balance between state coercion and the development of partnerships between the control body and the audited entities in order to maximize the socio-economic effect of using budgetary funds. Thus, the study of the independence of the Accounting Chamber as a factor of effective control allows us to develop scientifically sound recommendations for further improvement of the GFC system in the context of the digital transformation of the economy.

The analysis of the effectiveness of the supreme financial Control bodies (SAIS) requires an in-depth study of the correlation between their institutional autonomy and real macroeconomic indicators. World practice clearly confirms that the strengthening of the independence of the Accounting Chamber directly affects the position of the state in global transparency ratings. In particular, according to the results of the international Open Budget Survey for 2023, the Republic of Uzbekistan has demonstrated significant progress in ensuring the openness of public finances, reaching a score of 45 out of 100 possible points. This result was the result of the expansion of the powers of the Accounts Chamber in terms of conducting audit coverage and ensuring the publicity of expert opinions on draft state budgets. [6].

The effectiveness of national financial control in the period 2024-2025 is clearly confirmed by concrete economic results. According to the official data of the Accounting Chamber, announced in July 2025, the use of preventive control methods prevented inefficient government spending totaling 5.6 trillion soums. It is important to emphasize that the achievement of such indicators became possible

due to the strengthening of the functional independence of the body, which is expressed in the transition from subsequent control (revision of facts) to a preliminary analysis of the validity of budget allocations. At the same time, additional budget reserves were identified during remote monitoring, which indicates the high analytical potential of an independent audit. [2; 7].

Digital transformation and the introduction of the state audit system (e-audit) occupy a special place in ensuring the objectivity of control. Automation of control processes allowed the Accounting Chamber to minimize the human factor and eliminate the subjective interference of the audited departments in the audit process. As a result of the use of remote monitoring technologies, violations amounting to 4.0 trillion soums were identified and eliminated in the first half of 2025 alone. In addition, by the end of 2024, violations in the amount of 4.5 trillion soums were recorded in the field of public procurement, which underlines the critical role of the Accounting Chamber in ensuring fair competition and the rational use of public funds. [4; 8].

The anti-corruption component of the Accounts Chamber's activities is also directly dependent on its institutional immunity. An analysis of law enforcement practice in 2024 shows that the damage from identified corruption crimes in the national economy amounted to 2.8 trillion soums. The sharp increase in the number of persons prosecuted for financial abuse — up to 7,354 people, which is 12.5% more than the previous year — indicates not so much an increase in crime as an increase in the effectiveness of control. Thus, the de facto independence of the Accounting Chamber allows it to act as an impartial arbitrator, whose conclusions become a reliable basis for the implementation of the principle of the inevitability of punishment for budget offenses. [5].

The conducted research allows us to draw a fundamental conclusion that the independence of the Accounting Chamber is not only a legal category, but also a key determinant of the macroeconomic stability of the state. In modern conditions of public administration in the Republic of Uzbekistan, the institutional autonomy of the supreme financial Control authority (SAIS) acts as a guarantor of protecting the interests of taxpayers and the effectiveness of the allocation of public resources. Based on INTOSAI international standards, it can be stated that only if there is real functional and financial independence, control is transformed from a formal procedure for fixing violations into a strategic instrument of state audit.

During the analysis of the current national practice, several key scientific conclusions were formulated. Firstly, the constitutional consolidation of the Accounts Chamber's status in 2023 created the necessary foundation for the implementation of the principles of the Lima Declaration, which significantly reduced the risks of political pressure on audit reports. Secondly, the transition to a remote monitoring system and digitalization of processes (e-audit) have become a factor of technological independence, ensuring the prevention of inefficient budget expenditures in the amount of more than 5.6 trillion soums in the first half of 2025. Thirdly, the revealed direct correlation between the growth of the Open Budget Index and the expansion of the powers of the Accounts Chamber confirms that

transparency of financial control is a prerequisite for attracting foreign investment and increasing confidence in the national financial system. [3; 6; 7].

Based on the research results, a number of practical measures are proposed to further improve the system of state financial control. First of all, it seems necessary to legislatively strengthen the eighth principle of the Mexican Declaration, concerning the full financial autonomy of the Accounting Chamber, by consolidating the procedure for direct approval of its budget by Parliament without prior approval from the Ministry of Finance. This will eliminate any mechanisms of indirect influence on the activities of the supervisory authority. In addition, it is advisable to expand the methodological base of Performance Audit, shifting the focus from checking compliance with legislation to assessing the final socio-economic effect of the implementation of government programs.

As a strategic recommendation, it is also proposed to introduce a mechanism for mandatory public discussion of Accounts Chamber reports in the chambers of the Oliy Majlis with the involvement of civil society institutions. This approach will not only strengthen the accountability of regulatory authorities, but also create a system of dual control, in which the independence of SAIS will be supported by public monitoring. The implementation of these proposals will allow Uzbekistan not only to fully implement INTOSAI international standards, but also to form one of the most effective public audit systems in the Central Asian region, capable of ensuring the long-term sustainability of public finances. [1; 4; 8].

References

1. The Constitution of the Republic of Uzbekistan (as amended in 2023).
2. The Law of the Republic of Uzbekistan "On the Accounts Chamber of the Republic of Uzbekistan" dated 18.10.2019. ZRU-546.
3. The official report of the Accounts Chamber of the Republic of Uzbekistan for the first half of 2025. Tashkent, 2025.
4. Statistical collection of the Anti-Corruption Agency of the Republic of Uzbekistan for 2024.
5. International Budget Partnership. Open Budget Survey 2023: Global Report. URL: <https://internationalbudget.org>.
6. Газета.uz. Счётная палата выявила неэффективные расходы на 5,6 трлн сумов. Опубликовано 24.07.2025.
7. INTOSAI-P 10. Mexico Declaration on SAI Independence. [Электронный ресурс]. URL: <https://www.intosai.org>.
8. AG Alisherovna, KA Alisherovich – 2022. Some issues the impact of the shadow economy on the development of the recreational tourism industry in uzbekistan. <https://wos.academiascience.org/index.php/wos/article/view/621>

9. Alimova, G. A. (2024). GLOBAL DIGITALIZATION AND THE PLACE OF UZBEKISTAN. International journal of Business, Management and Accounting, 4(2).
10. Алимова, Г. А., & Умарова, К. Б. (2014). Методика определения пороговых значений дифференциации населения. Научный аспект, (1-2), 136-141.