STATE ISSUES OF EFFECTIVE MANAGEMENT OF BUDGET EXPENDITURES

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Abstract. This article studies the theoretical and practical aspects of effective management of local budget expenditures. It analyzes the structure of local budget expenditures, management methods and modern approaches to their optimization. It also discusses international experiments and In Uzbekistan current processes based on improvement measures offer done

Keywords: State budget, revenues, expenditures, tax system, economic growth, tax reforms, benefits, digitalization.

Abstract. V dannoy state rassmatrivayutsya theoretical and practical aspects of effective management of local budgets. Analyziruetsya struktura raskhodov mestnykh budgetov, metody upravleniya i sovremennye podkhody k ix optimizatsii. Also, there are proposals for the improvement of international experience and testing procedures in Uzbekistan.

Keywords: Gosudarstvennyy budget, revenue, expenditure, tax system, economic truth, tax reform, lgoty, tsifrovizatiya.

Abstract. This article examines the theoretical and practical aspects of effective management of local budgets. It analyzes the structure of local budget expenditures, management methods and modern approaches to their optimization. Also, improvement measures were proposed based on international experiences and current processes in Uzbekistan

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The state budget is an important part of the country's economic policy, aimed at ensuring the allocation of state financial resources and their effective use for socio-political purposes. Budget expenditures, ensuring economic growth, and financing state programs serve the sustainable development of the country.

In his speeches, the President of the Republic of Uzbekistan, Sh.M. Mirziyoyev, expressed the opinion that “In today's difficult conditions, our main task must be to ensure the continuity of the comprehensive reforms launched in our country and the bold steps we are taking towards building a new Uzbekistan. Ensuring economic and political stability in the context of the global crisis, targeted solutions to existing problems in the regions, supporting our compatriots in need, and realizing the dreams and aspirations of our youth should be the main tasks of leaders at all levels, starting with the President. The main requirement for implementing these extremely important tasks is to ensure effective cooperation between state and public institutions, increasing efficiency and quality in this process” [“Xalq so'zi” No. 19 (7521), December 29, 2020].

The state performs the tasks of creating a legal, regulatory and institutional framework for the production of goods and services necessary for society and citizens of the country, the effective functioning of economic sectors and social spheres, and thereby creating the necessary conditions for the life and work of its citizens [Law No. 657 of December 25, 2020].

Analysis and results

Budget expenditures are divided into two types: general government expenditures and local government expenditures.

General government expenditures are usually implemented from the republican budget of the state budget and mobilize funds to finance activities of state importance. Local authorities, based on territorial and local needs, implement budget expenditures from the budget of the Republic of Karakalpakstan, the budgets of Tashkent city and regions, as well as city/district budgets.

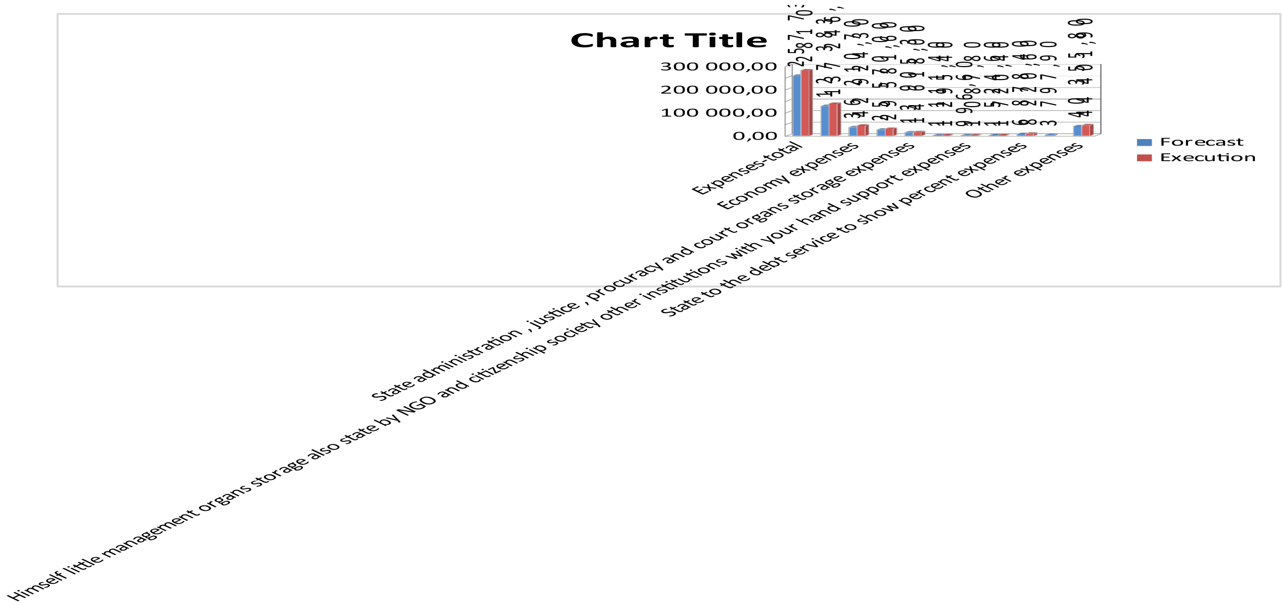
Structure of State Budget Expenditures for 2023 [Budget for Citizens - 2023 Draft **]. (Forecast and Execution)**

Table 1

	Forecast	Execution
Expenses-total	**257 734.2**	**281 096.7**
Social field expenses	127 383.5	137 246.7
Economy expenses	36 210.7	42 924.3
Centralized investment projects and territories infrastructures development expenses	25 570.0	29 581.6
State administration , justice , procuracy and court organs storage expenses	13 905.3	14 618.0
Court organs storage expenses	1 111.4	1 295.4
Himself little management organs storage also state by NGO and citizenship society other institutions with your hand support expenses	996.6	1 087.8
Ministers Court and local budget backup funds	1 524.6	1 720.4
State to the debt service to show percent expenses	6 878.4	8 220.6
Work right and commune services tariffs increase expenses *	3 797.9	
Other expenses	40 355.8	44 401.9

2023 State budget expenses forecast and of execution analysis

Graph 1



If we look at the 2023 state budget expenditure forecast and the implementation of budget expenditures in 2023, budget expenditures were implemented at 109.1 percent, an increase of 9.1 percent.

If we look at the types of expenses, the following types of expenses were exceeded [Budget for Citizens -2023 draft and implementation]:

1. Social field expenses
2. Economy expenses
3. Centralized investment projects and territories infrastructures development expenses
4. State administration , justice , procuracy and court organs storage expenses
5. Court organs storage expenses
6. Costs of maintaining self-governing bodies and state support for NGOs and other civil society institutions
7. Ministers Court and local budget backup funds
8. State to the debt service to show percent expenses
9. Other expenses

Despite the forecast of 3797.9%, no funds were spent on the following type of expenditure:

Work right and commune services tariffs increase expenses.

Conclusion

In conclusion, it should be said that minimizing state budget expenditures and controlling proper spending contributes to the economic stability of the state.

Introduction of digital technologies :

It is necessary to implement digital monitoring systems to optimize cost control and management.

Taking into account regional needs :

Taking into account the economic and social needs of regions when distributing local budget funds increases efficiency.

Transparency and report to give reinforcement :

Costs about to the public open information presented to grow through budget from the funds use over control strengthen possible.

Staff qualification increase :

Financial management according to experts preparation and to them modern methods to teach budget process efficiency increases.

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