

## LOCAL BUDGETS EXPENSES EFFECTIVE MANAGEMENT ISSUES

**Otabekov Javdod**

Gulistan State University

Faculty of Digital Economy and Innovation

Teacher of the Department of Accounting and Finance

**To'xtayeva Mohinur**

Gulistan State University

Student at the Faculty of Digital Economy and Innovation

ORCID: 0009-0005-0426-629

**Abstract.** This in the article local budgets expenses effective management issues countries in the economy important importance profession to be able and this economic, financial and social stability achieve for local management of the organs effective to be planned and from resources use showing passed.

**Key words :** communal infrastructure, monitoring system, macroeconomic stability, forecasting, financial flows, corruption, bureaucracy, local budget, budget project, electronic financial system.

## ВОПРОСЫ ЭФФЕКТИВНОГО УПРАВЛЕНИЯ РАСХОДАМИ МЕСТНЫХ БЮДЖЕТОВ

**Отабеков Жавдод**

Гулистанский государственный университет

Факультет цифровой экономики и инноваций

Преподаватель кафедры «Учет и финансы»

**Тўхтаева Моҳинур**

Гулистанский государственный университет

Студент факультета цифровой экономики и инноваций

ORCID: 0009-0005-0426-629

**Аннотация.** В данной статье было показано, что вопросы эффективного управления расходами местных бюджетов имеют важное значение в экономике стран, а также эффективного планирования и использования ресурсов органами местного самоуправления для достижения этой экономической, финансовой и социальной стабильности.

**Ключевые слова:** государственная инфраструктура, система мониторинга, макроэкономическая стабильности, прогнозирование, финансовые потоки, коррупция, бюрократия, местный бюджет, бюджетный проект, электронная финансовая система.

## **Introduction**

Local budgets and their effective management of the state economic and social in stability important place Local budgets state finance system inseparable part they are territorial needs provision, infrastructure develop and to the population social services show for main financial is a source.

Uzbekistan In the Republic last in years local budgets reinforcement and their management efficiency to increase aimed at row reforms done increased, in particular, the state finance reform to do strategies, open budget mechanisms current to be and local management of the organs responsibility increase regarding measures this in the direction new opportunities is creating.

Uzbekistan Republic President local budgets and their effective to the management aimed at one row decision and decrees acceptance This is done. documents local financial resources effective management, financial openness provide transparency and accountability to increase is focused on. Below this in the direction acceptance made main normative documents about briefly information giving let's go :

1. " In 2021-2023" state finance to manage reform to do strategy confirmation about "<sup>1</sup> President decree. This in the document state and local budgets efficiency to increase aimed at wide comprehensive reforms In particular, financial management open and effective to be for new systems current to establish, state budget of funds reasonable and effective distribution provide issues in sight caught.

2. " State" finance in the field transparency and openness provide " About " President decision. This decision local budgets in the activity transparency increase and state financial information to the public open to do provide for the purpose acceptance made. In the decision local budgets according to report to give and financial information disclosure mechanisms current to do in sight caught.

This decision and decrees local budgets effective management, local at the level financial resources reasonable spend and people needs satisfy for important basis become service The President 's reforms policy local management organs and state financial system to strengthen directed.

## **Analysis and results**

Local budgets effective management regarding done increasing measures following in directions analysis to do demand does :

1. Budget income sources.

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<sup>1</sup> <https://president.uz/uz>

- State revenues of 375 trillion soums for 2024 organization is doing. Home income sources as VAT (74.04 trillion soums ), income tax (39.7 trillion soums ) and excise tax (17.5 trillion soums ) allocated stands.

- Local Revenues 55.4 trillion soums organization generally state in the budget weighty place Local taxes and fees share increase according to efforts income sources diversification opportunity is giving.

#### 2. Budget expenses and distribution.

- General Expenditures amounted to 427.6 trillion soums formation will, their big part social to the field directed. In these areas infrastructure and education-health storage services to improve help gives.

- Local level expenses 86.8 trillion soums formation is doing, this and infrastructure development, social services improve and interregional differences to reduce focused.

#### 3. Budget shortage.

- For 2024 state budget deficit of 52.5 trillion soums organization to GDP at a relatively low level of 4% This indicator is set cover for internal and external debt funds attraction is done, in particular, by the state valuable papers release planned.

#### 4. Reforms importance.

- Tax and budget of the policy transparency increase for " Open" budget projects done is being increased. In this to the population budget of funds how being spent about information to give in sight caught.

- Local tax organs and state management system responsibility increase through expenses efficiency provide goal made.

Local budgets revenue of 55.4 trillion soums organization will, expenses and 86.8 trillion soums is enough. The deficit cover for state internal and external debts, as well as assets privatization funds attraction is doing.

### Revenues for 2023-2024 and expenses account <sup>2</sup>.

Table 1.

| Indicator              | 2023 ( trillion soums ) | 2024 ( trillion soums ) | Growth (%) |
|------------------------|-------------------------|-------------------------|------------|
| General state income   | 335.0                   | 375.0                   | 11.94      |
| General state expenses | 390.0                   | 427.6                   | 9.64       |
| Added value tax income | 65.0                    | 74.04                   | 13.91      |
| Excise tax income      | 15.0                    | 17.5                    | 16.67      |

<sup>2</sup> On the Stat.uz website information based on student by prepared .

|                               |      |      |       |
|-------------------------------|------|------|-------|
| Local budget income           | 50.0 | 55.4 | 10.80 |
| Local budget expenses         | 80.0 | 86.8 | 8.50  |
| Budget shortage               | 55.0 | 52.5 | -4.55 |
| State targeted funds expenses | 75.0 | 86.8 | 15.73 |

1. Financial stability Supply : Local of income increase of the regions economic independence to provide service does. Tax reforms state and local budgets income base expands.

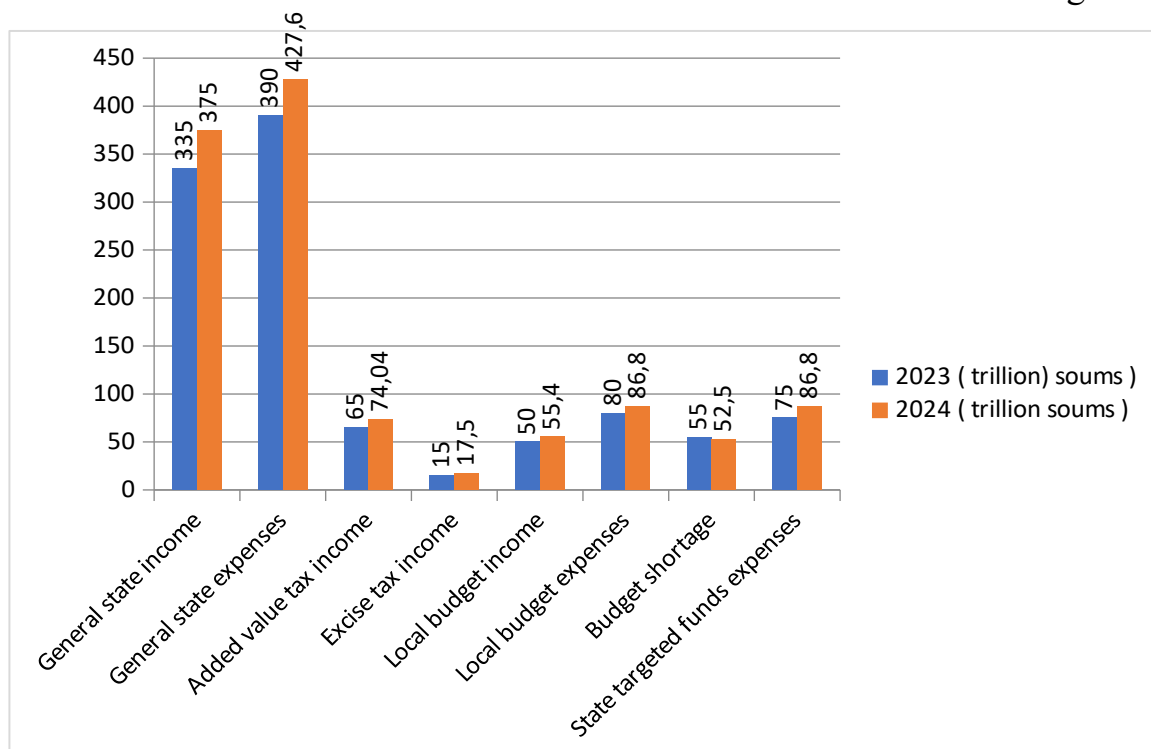
2. Regional Development : Social to the sectors directed expenses increase population life quality increases. Interregional economic inequality reduce according to under construction programs effective result is giving.

Local budgets of the state territorial at the level social and economic development to provide for detachable funds management tool They are following for purposes is used.

- Social services to show ( education, health) preservation, culture );
- Utility infrastructure development ;
- Regional projects and programs done increase ;
- International and national on a scale cooperation projects support ;

### Revenues for 2023-2024 and expenses account<sup>3</sup>

Diagram 1.



<sup>3</sup> On the Stat.uz website information based on student by prepared .

## **Conclusion**

Local budget expenses effective management of the country general economic development and territorial to stability straight away impact shows. Effective management system social, economic and financial from resources reasonable use, territorial development programs done increase and population needs to taste own inside This process financial discipline strengthening, openness increase, corruption prevent to take and population trust provide through done is increased.

Local budget expenses in management strategic planning, strict control and monitoring, public participation provide and modern from technologies use important importance Also, international experience study and local to the conditions suitable innovative approaches implementation to efficiency increase important from directions one is considered.

Conclusion as in other words, local budget expenses effective management economic sustainability, social development and of the state general to the development service does. Therefore, this regarding reforms continue transparency provide and from resources reasonable use country and territorial at the level successful to the results of achievement important is the key.

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