



## Control and Practical Aspects of Budget Management

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**Abstract:** In this work, the control and practical aspects of the budget are highlighted, the necessity of budget management and the transition to new methods of its management are reflected in it. The work presents a principle scheme of budget management, by following which it is explained that effective opportunities can be created in the budget funds.

In the article, the essence of the budget management is the proposals and recommendations aimed at ensuring that the financial and management solutions of the leaders are focused on protecting the budget funds from the consumers by controlling their activities and protecting the interest of other interested groups in one or another case.

**Key words:** budget management, budgeting, control, internal theory, budget funds, scheme, income, cost, plan, planning, principle, motivation, coordination.

### INTRODUCTION

Theoretical and practical aspects of budget management, it should be emphasized that as a result of the economic reforms implemented in the conditions of new Uzbekistan, various forms of ownership have emerged and property is finding its owner. The newly formed ownership, in turn, relies on the world experience in managing tax requirements and their concentration in budget revenues at different levels, requiring a transition to a new method of management, that is, budget management or budgeting.

In studying the theoretical foundations of budget management and budget management, it would be appropriate to study the experience of Western countries. Because the terms "Budget Management" (Budget Management) and budgeting, which are fundamentally incompatible in the Western experience, are interconnected in the current legislation, the term "budget management" refers to the management of tax payers and the implementation of tax payments from the budget and the targeting of budget expenditures. means the system and who manages them, i.e. public administration bodies and other interested groups (self-management body, budget, lending organizations, etc.).

We consider it permissible to cite the opinions of several research scientists in revealing the essence of the concept of "budget management".

According to the opinions of some scientists, it can be said that "Corporate management is the interaction of owners and other interested parties related to the assessment and control of the enterprise's activities." In this definition, the task of corporate management is limited only to the evaluation and control of the enterprise's activities. The principles of management, the goals and tasks of budget enterprises are not considered. [4;5;6;7]

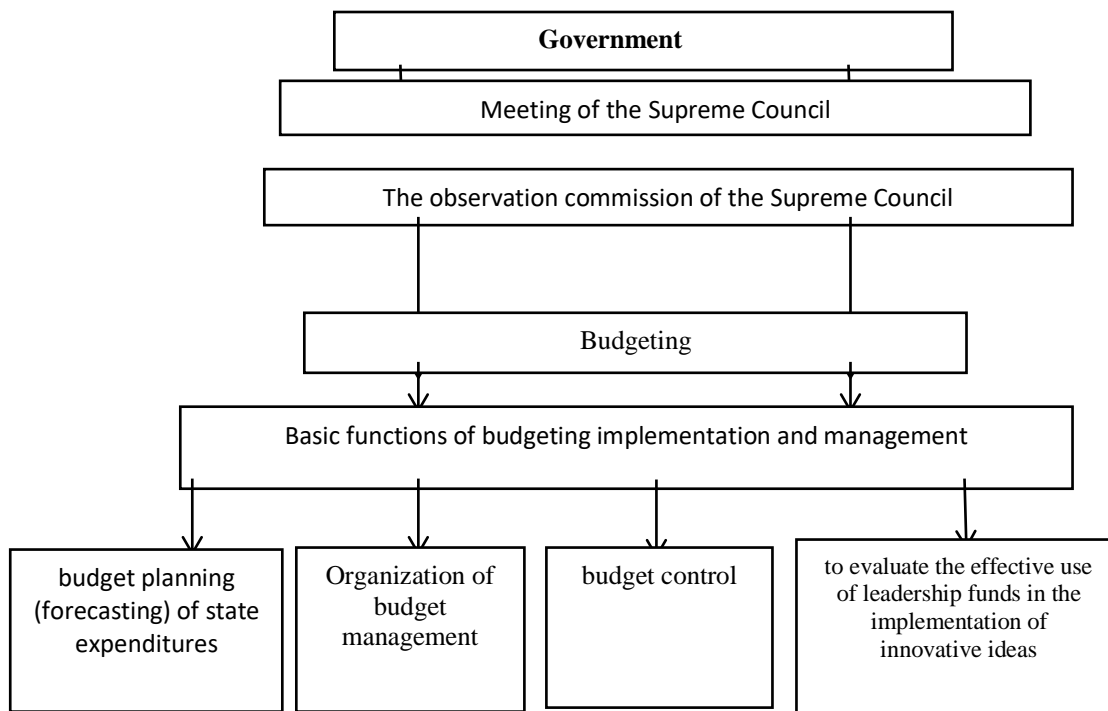
The scientists of our country also indirectly contributed to the interpretation of the term "Budget management", among which the following definition deserves attention:

in providing constant and real influence on the determination, definition and adoption of strategic important decisions aimed at the formation of state funds, their more effective use in order to benefit from them, and the fair distribution of distributed expenses by consumers among all participants. conscious, direct participation". [1;2;3;4]

"The concept of "budget management" includes the field of technical and practical knowledge, as well as the field of practical activity related to the organization and regulation of the activities of large enterprises in the form of state corporate enterprises," another author writes. This definition includes non-state corporate enterprises and other large non-state enterprises. But budget management should also include management of budget payments that occur in the activities of small business and private business entities. [1;4;5;6]

As a conclusion, based on the analysis of the opinions of the above scholars and monographic studies, the following definition can be given: "Budget management is the state based on certain principles of effective laws, norms and management that protect the rights of subjects, that is, shareholders, investors and other interested enterprises (institutions and doctrines) to the form of state property. based on the function of the enterprise, it is a set of actions carried out to achieve the goals set for it".

One of the main problems of budget management is to keep the interests of interested groups (shareholders, investors, managers, employees of state corporate enterprises, state management bodies, creditors, etc.) in line. Therefore, budget management is the development of a general scheme of processes of management of service resources of shareholders, investors and other interested parties. The functional scheme of state budget management and state corporate management can be seen in Figure 1.

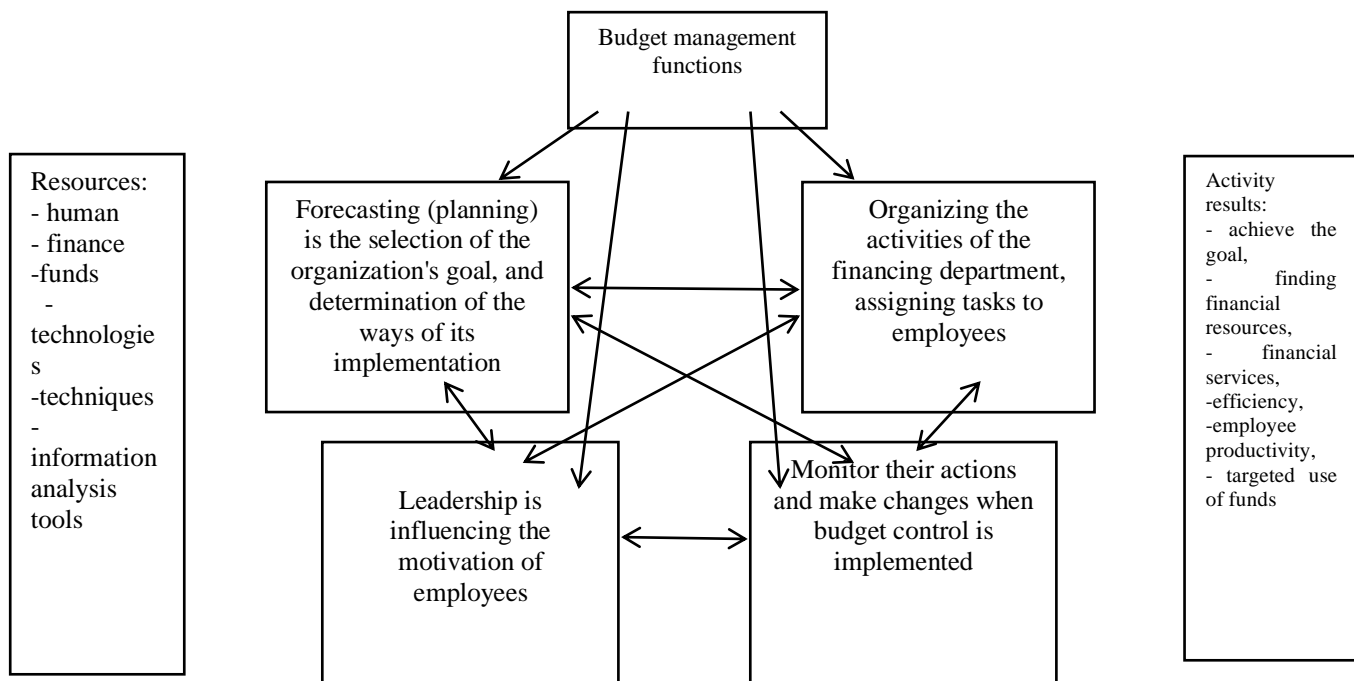


**Figure 1. Principle scheme of budget management**

The essence of the budget management is that financial management solutions are aimed at protecting the interests of the state over the consumers of the budget funds by controlling their activities and protecting the interests of other interested groups in one way or another.

In addition, it is suggested that the functions of users of budget funds are formed in harmony with the stages of the management cycle, organize the integrity of management, and create an opportunity to specialize the work of individual heads of budget management. However, as a result of our research, based on the fact that leaders play a large role in managing the activities of state

organizations, we present the scheme of budget management implementation processes in state organizations in Figure 2.



**Figure 2. Scheme of budget management implementation processes**

**Planning function of budget management.** In this case, the main function of financial management is to plan the financial activities of most organizations, starting from defining the mission and philosophy of saving public finances, forming its purpose, ending with the financing plan and ensuring its implementation. From this, it is necessary to clarify the goals and tasks of the organization and the sequence of their implementation, as well as their expression in various indicators.

The financial organization (planning the possibilities of its activity) requires effective management of all its aspects, as well as reduction of public services, i.e. innovative developments and their involvement in production, effective management of investment attraction, employees of public service agencies, their labor productivity, financial issues, marketing, ecology, provides for corporate property, its preservation and effective use, securities (shares) of state-owned enterprises, security of state-owned enterprise's activity and its main indicators, foreign economic relations, etc.

**The main principles of planning** are continuity and continuity from the beginning. In this case, the activities of state-owned enterprises should be ensured continuously, that is, the future plan should be a continuation of the past and current plan; secondly, planning should be based on the principle of economy, that is, on the basis of the lowest costs of achieving the set goals; thirdly, the plan should be based on technical-economic, socio-economic and ecological-economic; fourth, it should be clear, understandable and simple for all employees of the planned state-owned enterprises, so that the implementation of the plan can be effective.

**The task of organizing state budget management** - this term has two meanings: firstly, it means organizing state enterprises or firms, and secondly, it means organizing the activities of enterprises or firms of state enterprises. The second refers to budget management. The task of state budget management is carried out after planning (forecasting) and includes the following: forms the technology of the production process; state enterprises form the production structure (from employees to individual jobs); organized by all branches of state enterprises; state enterprises create a spending strategy, form a culture of budget management; planned forecasted state enterprises ensure performance of indicators. The task of budget management is mainly to create the most favorable conditions for the fulfillment of planned and forecasted indicators.

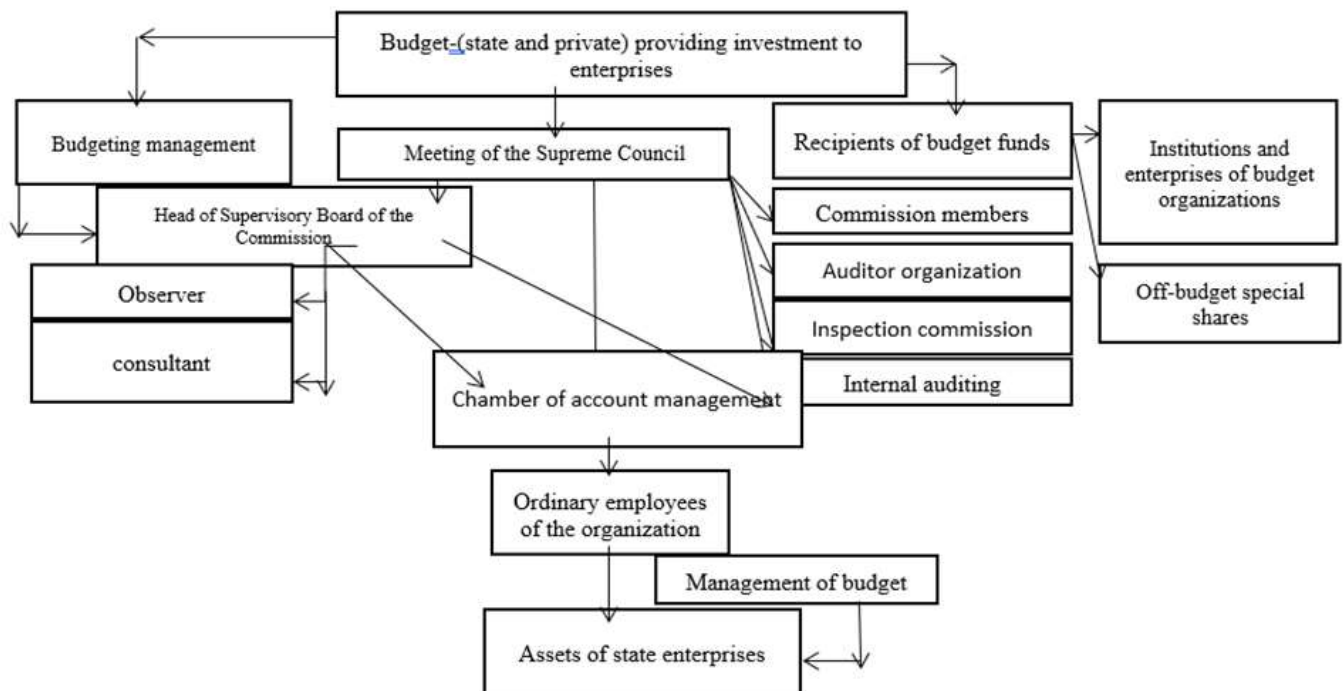
**The leadership and motivational task of budget management** is the next to the organizational task of budget management, which is to provide employees with a high level of labor

productivity that ensures the implementation of the tasks set before state enterprises, that is, state enterprises and its tactical, strategic, and business plan. This goal is to motivate the employees of state-owned enterprises through the task of motivating the budget management, to educate the employees of state-owned enterprises in the spirit of initiative, and to ensure that they carry out the assigned tasks seriously. and the state enterprise (organization) will have to make a decision to satisfy that consumption by offering good jobs to its employees.

**The necessary tasks for the control of the state budget** is the process of determining the difference between the actual achieved indicators and the planned (forecasted) indicators. Control includes: full compliance of production processes in state-owned enterprises with technological requirements, compliance with norms and regulations, the general level of important technical and economic indicators, the general trend of the business process of state-owned enterprises, the work of specially responsible employees, including employees of state-owned enterprises.

**Coordination of state budget management.** These four areas mentioned above should always complement each other, otherwise there may be interruptions in the activities of state-owned enterprises or the possibility that the set plans (forecasts) will not be realized. In order to prevent such a situation, the coordinating function of management comes to the rescue. The need for this ensures the interaction, coordination of the four tasks and, based on the need, making appropriate changes to each of them.

Budget management of state-owned enterprises should be understood as the presence of certain signs called compatibility or homogeneity in enterprises, indicating the level of compliance with the elements of the budget management system of enterprises, budgeting signs. It is necessary to integrate concepts such as the matching of the budget with the revenue expenditure or the uniformity of the self-management culture, the budget management tasks and the budget expenditure management style. It is also important to ensure that the management of the state budget in Uzbekistan consists of a mixed model based on the global experience of managing the budget funds of corporate enterprises at different levels. The structural structure of the Uzbek model of budget management, the budget management, budget control system in it, based on this scheme shown in the 3rd diagram, the formation of the structures included in the budget management structure in the future creates the basis for effective management of the budget, income and expenses.



**Figure 3 . Structural structure of the state budget management model of the Republic of Uzbekistan**

Budget management in our country should be carried out by the Oliy Majlis of the Republic of Uzbekistan, the Senate of the Republic of Uzbekistan, the Supervisory Board of the Ministry of Finance of the Republic of Uzbekistan, the executive body and organizations that control economic activities. In conclusion, it should be noted that the Ministry of Finance of the Republic of Uzbekistan, the Oliy Majlis of the Republic of Uzbekistan deal with budget management tasks, the management of state enterprises (budgeting) is dealt with by the department of management of regional, (district, city) financial departments, and on this basis, budget management and budgeting management It is appropriate to express the essence of the terms.

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