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THE ESSENCE AND NECESSITY OF EFFICIENT USE OF BUDGET FUNDS IN IMPROVING PUBLIC PROCUREMENT

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ABOUT ARTICLE

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Abstract: Effective use of budgetary funds and prevention of corruption in the implementation of public procurement in budgetary and extra-budgetary organizations requires a deep reform of the modern financial system, increasing scientific research in the field of public procurement. With the effective use of budgetary funds, the provision of budget enterprises with high-quality and affordable products remains an urgent issue today.

INTRODUCTION

Today, in order to understand more clearly the economic essence of the effective use of budget funds and financing in the implementation of public procurement, it requires research in connection with the national economy. Supplying budget enterprises with quality and cheap products in the effective use of budget funds remains an urgent issue today.

It is known that ensuring the rapid and stable development of the economy in the financing of budget enterprises, simplifying state purchases, limiting internal and external factors, as well as the human factor in the process of buying and selling, makes it possible to prevent corruption and develop competition in our developing country.

LITERATURE ANALYSIS AND METHODOLOGY

This research work was carried out in our country in accordance with the directions of improvement of public procurement in budget organizations and prevention of corruption in the use of budget funds. It also serves as a theoretical and methodological basis for the development of an electronic control

system for the use of budget funds in order to prevent technical problems arising in connection with the transfer of public procurement to an electronic system in our country.

State purchases improvement and budget from funds efficient of use theoretical aspects research in reaching foreign scientists V.A. Ovchinsky , L.M. Davleshina , V.S. Gladkov , L.V. Andreyeva , A.A. Khramkin , A.A. Demin and of others scientific in their work our learning. In particular, in the scientific works of local scientists T.S. Malikov D.X. Pulatov, U.A. Burkhanov, B.I. Nurmukhamedova, Z.X. Sirojiddinova, A.K. Ibragimov, N.X. Haydarov, S.U. Umurzakov, issues of state financial management and control of budget funds, as well as improvement of state and corporate procurement were researched.

A number of scientific research methods were used in our research work. For example, generalized economic analytical methodology, statistical-analytical systematic analysis, systematic comparative comparative analysis can be examples of this.

DISCUSSION

The prosperous future of the state requires timely provision of goods, services and works for continuous and efficient operation. These expenses are primarily aimed at investing in various sectors for the development of the country's economy, raising the standard of living of the population, and fulfilling social tasks. In particular, it will consist of planned expenditures aimed at specific goals, such as managing the country and increasing the defense potential. The government of the Republic of Uzbekistan pays great attention to the solution of the above-mentioned issues, with the participation of all subjects involved in the implementation of public procurement, active work is being carried out to improve the mechanisms of the public procurement process and its legal basis. The demand for a systematic approach to the management of the public procurement system and strategies for using public procurement as a mechanism affecting certain sectors of the economy have been fundamentally changed and a new system has been formed. This, in turn, requires scientific work to be conducted at the international level on a regular basis to manage budget funds on the basis of high efficiency.

The main goal of public procurement is to ensure the transparency of the system and to improve its efficiency, to ensure targeted spending of funds of corporate customers, including strategically important economic societies and enterprises.

Issues aimed at improving the effectiveness of public procurement by further reforming the state and corporate procurement system, introducing innovative technologies and the experiences of advanced foreign countries determine the relevance of this research work. The reforms implemented in the

budget-tax system in Uzbekistan in recent years, in particular, establishing strict control over the targeted spending of budget funds and strengthening it, ensuring the openness and transparency of this process have become one of the important issues at the level of state policy. managed to In particular, the prevention of various types of illegal money circulation that occurs during the use of budget funds, in turn, "the need to further improve the system of effective use of budget funds and the quality and quantity of any program or project for which funds are allocated from the budget the President of the Republic of Azerbaijan emphasized the opinion that "there should be result-oriented indicators consisting of indicators"¹. Also, improving the state and corporate procurement process in accordance with today's requirements remains one of the urgent issues. Effective use of the country's budget funds, increasing their effectiveness and forming and stabilizing the existing financial system is one of the main conditions for economic growth. Public procurement is important in ensuring the development of the public finance system, on the one hand, it has a direct impact on the efficiency of the budget sector, and on the other hand, on the targeted effectiveness of the state budget funds. Implementation of public procurement in accordance with the procedures specified in the regulatory documents guarantees the timely implementation of the country's strategic goals, tasks and development programs, as well as the quality and completeness of the services provided by state organizations.

The state budget is the centralized monetary resources of the state, which reflects the sources of income and the income from them, the amount and direction of expenditures. As a component of state expenditures, together with state purchases, it is one of the main means of implementing the tasks and functions of the state. In order to form and improve the state procurement system in our republic, a large number of changes and corrections are being made to these works.

Like many countries in the world, the Republic of Uzbekistan is paying great attention to the reform of the public procurement system and electronic procurement. The Internet, telecommunications and information technologies play a very important role in the rapid growth of e-commerce.

The government is adopting a number of documents aimed at ensuring the transparency of procurement processes and the wide use of electronic procurement that limits the human factor in procurement.

In order to ensure the transparency of the state procurement system and its further improvement, to ensure the targeted spending of the funds of corporate customers, strategically important economic entities and enterprises, and to increase their efficiency, to widely involve business entities in the

process of state procurement, state procurement electronic organization is the main prospective direction.

A number of laws have been adopted in the Republic of Uzbekistan in order to form a legal framework in this field, including:

- Law of the Republic of Uzbekistan "On Electronic Digital Signature" of October 12, 2022, O'RQ-793;
- The Law of the Republic of Uzbekistan "On Electronic Commerce" of September 29, 2022 O'RQ- No. 792;
- The Law of the Republic of Uzbekistan "On Electronic Document Circulation" of April 29, 2004, Orq No. 611-2;
- Law of the Republic of Uzbekistan "On Electronic Document Circulation" of November 1, 2019, O'RQ- 578;
- Decision No. 185 of the Cabinet of Ministers of the Republic of Uzbekistan dated June 2, 2016 "On measures to further improve the procedure for implementing transactions in electronic commerce";
- Decision PQ-4544 of December 5, 2019 of the President of the Republic of Uzbekistan "On further improvement of the state procurement system and measures to widely involve business entities in the state procurement process" and others.

Participating in e-commerce is beneficial for buyers and suppliers alike. Including:

- ease of finding a sale that interests all participants;
- free registration and participation in electronic auctions;
- minimization of expenses in preparation of documents;
- the ability to offer prices several times;
- equality of rights between suppliers;
- existence of fair competition;
- breadth of opportunity to participate in state orders;
- prevention of corruption in the field of public procurement;
- possibility to participate in sales from anywhere in the world;
- the possibility of saving human resources and working time due to the possibility of accessing the electronic system via the Internet.

THE RESULT

Today, according to a number of economists and scientists, the main factor in developing the economy of developed countries and ensuring the well-being of the population is prevention of the hidden economy and digitization of the economy. Economists also note that prevention of corruption plays an important role in this.

Electrification of the public procurement system will primarily lead to efficient spending of budget funds, as well as strengthening of the system of protecting the funds of state customers and business entities participating in the public procurement system from financial risks.

CONCLUSION

Effective spending of budget funds is one of the most important issues of every country. In order to find a solution to these issues, the laws and decisions developed on the improvement of the state procurement process are of great importance. At the same time, the small amount of fines levied against suppliers of goods (works, services) for irresponsibility in the implementation of state procurements causes a number of problems in the delivery of goods (works, services) to buyers on time and in the prescribed manner. can issue. State support of small business and private business entities in accordance with the specified requirements, continuous and effective operation of state organizations in this area is ensured by involving representatives of official organizations in the process of state and corporate purchases.

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