

Issues of increasing the efficiency of budget expenditure for education

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Abstract: The article provides information on the issues of increasing the efficiency of the last budget expenditures on education in Uzbekistan.

Keywords: educational services, entrepreneurship, in the education system, extra-budgetary activities of the education system

The general goal of effective management of the processes of planning and financing of educational system institutions belonging to the social sphere is to fully ensure the well-being of the population not only today, but also in the future.

People's needs for social benefits and social services are constantly increasing. All economic processes and factors affecting the well-being of the population are important in society. All opportunities, accumulated experience in the organization of activities such as management of the educational system and financing of its expenses are very useful in the development of the country. "Certainly, providing them with a quality education system is a decisive factor in raising the standard of living of the population and one of the important issues of improving the social and economic condition of citizens.

In global practice, the terms "cost obligations" and "performance-oriented budgeting" are widely used in the process of cost planning, focusing on the quality aspect of the costs of educational institutions belonging to the social sphere. It is appropriate to approach the technology of "performance-oriented budgeting" from the point of view of the reform of public expenditure management. In contrast to budget cost planning, which currently leads budget practice, the use of NYB (a program-targeted method of budget cost planning) aims to direct state budget funds to the socially significant and usually quantifiable results of managers' activities, and at the same time arises from the need to monitor the achievement of the set goals and results at the same time.

There is a general view that "budget planning is a component of management and is the planned management of the processes of organization, distribution, redistribution and use of state funds." The stage of budget planning is the most important stage in all stages of management, sources of budget revenues and directions of expenses are determined during budget planning.

The socio-political tasks of the state will be materialized and the management bodies will be assigned socio-economic tasks.

“Establishment of non-budgetary state funds for the financing of the social sphere, attraction of foreign grants for the financing of the social sphere, endowment for the financing of the educational system, use of technological parks and medical insurance for the financing of the health sector, as well as the application of the method of “performance-oriented budgeting” in the spheres of education and health important.”

In this regard, the problem raised in the article is to scientifically justify the use of the “performance-oriented budgeting” method in planning the expenses of budgetary organizations related to the education system in our country, and to show the positive aspects of this technology, which has been tested in foreign countries, in increasing the efficiency of budget funds.

The use of this method of budget expenditure planning also implies improvement of budget planning and financial management in budget organizations. In practice, the effectiveness of the usual methods of using financial resources (government procurement, open competition, tender, treasury technologies, internal control, internal audit) is increasing in increasing the efficiency of budget expenditures. At the same time, the need to properly improve the quality of state social services requires the improvement of the mechanism of planning and financing the education system costs. In this sense, the purpose of the research in this paragraph of our master’s dissertation is to show the use of positive aspects and advantages of NYB in planning and financing the expenses of the educational system in budgetary practice.

Foreign experiences have shown that in practice the “cost-based” method, “input-based” method and “result-based” method of social sector expenditure planning are used.

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