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ijtimoiy-iqtisodiy, innovatsion texnik,
fan va ta'limga oid ilmiy-amaliy jurnal



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2030-YILGACHA YASHIL IQTISODIYOTGA O'TISHDA
TEXNOLOGIK VA INDUSTRIAL SANOATNI RIVOJLANTIRISH
ORQALI MIKRO VA MAKROIQTISODIY BARQAROR
O'SISHNI TA'MINLASH DOLZARBLIGI”

“GLOBAL DIGITAL INTEGRATION: THE RELEVANCE OF
ENSURING MICRO AND MACROECONOMIC SUSTAINABLE
GROWTH THROUGH TECHNOLOGICAL AND INDUSTRIAL
DEVELOPMENT IN THE TRANSITION TO A GREEN
ECONOMY BY 2030”

«ГЛОБАЛЬНАЯ ЦИФРОВАЯ ИНТЕГРАЦИЯ:
АКТУАЛЬНОСТЬ ОБЕСПЕЧЕНИЯ УСТОЙЧИВОГО
МИКРО- И МАКРОЭКОНОМИЧЕСКОГО РОСТА ЧЕРЕЗ
РАЗВИТИЕ ТЕХНОЛОГИЧЕСКОЙ И ИНДУСТРИАЛЬНОЙ
ПРОМЫШЛЕННОСТИ В ПЕРЕХОДЕ К ЗЕЛЁНОЙ
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- 05.01.00 – Axborot texnologiyalari, boshqaruv va kompyuter grafikasi
- 05.01.01 – Muhandislik geometriyasi va kompyuter grafikasi. Audio va video texnologiyalari
- 05.01.02 – Tizimli tahlil, boshqaruv va axborotni qayta ishlash
- 05.01.03 – Informatikaning nazariy asoslari
- 05.01.04 – Hisoblash mashinalari, majmualari va kompyuter tarmoqlarining matematik va dasturiy ta'minoti
- 05.01.05 – Axborotlarni himoyalash usullari va tizimlari. Axborot xavfsizligi
- 05.01.06 – Hisoblash texnikasi va boshqaruv tizimlarining elementlari va qurilmalari
- 05.01.07 – Matematik modellashtirish
- 05.01.11 – Raqamli texnologiyalar va sun'iy intellekt
- 05.02.00 – Mashinasozlik va mashinashunoslik
- 05.02.08 – Yer usti majmualari va uchish apparatlari
- 05.03.02 – Metrologiya va metrologiya ta'minoti
- 05.04.01 – Telekommunikatsiya va kompyuter tizimlari, telekommunikatsiya tarmoqlari va qurilmalari. Axborotlarni taqsimlash
- 05.05.03 – Yorug'lik texnikasi. Maxsus yoritish texnologiyasi
- 05.05.05 – Issiqlik texnikasining nazariy asoslari
- 05.05.06 – Qayta tiklanadigan energiya turlari asosidagi energiya qurilmalari
- 05.06.01 – To'qimachilik va yengil sanoat ishlab chiqarishlari materialshunosligi
- 05.08.03 – Temir yo'l transportini ishlatish
- 05.09.01 – Qurilish konstruksiyalari, bino va inshootlar
- 05.09.04 – Suv ta'minoti. Kanalizatsiya. Suv havzalarini muhofazalovchi qurilish tizimlari
- 10.00.06 – Qiyosiy adabiyotshunoslik, chog'ishtirma tilshunoslik va tarjimashunoslik
- 10.00.04 – Yevropa, Amerika va Avstraliya xalqlari tili va adabiyoti
- 08.00.01 – Iqtisodiyot nazariyasi
- 08.00.02 – Makroiqtisodiyot
- 08.00.03 – Sanoat iqtisodiyoti
- 08.00.04 – Qishloq xo'jaligi iqtisodiyoti
- 08.00.05 – Xizmat ko'rsatish tarmoqlari iqtisodiyoti
- 08.00.06 – Ekonometrika va statistika
- 08.00.07 – Moliya, pul muomalasi va kredit
- 08.00.08 – Buxgalteriya hisobi, iqtisodiy tahlil va audit
- 08.00.09 – Jahon iqtisodiyoti
- 08.00.10 – Demografiya. Mehnat iqtisodiyoti
- 08.00.11 – Marketing
- 08.00.12 – Mintaqaviy iqtisodiyot
- 08.00.13 – Menejment
- 08.00.14 – Iqtisodiyotda axborot tizimlari va texnologiyalari
- 08.00.15 – Tadbirkorlik va kichik biznes iqtisodiyoti
- 08.00.16 – Raqamli iqtisodiyot va xalqaro raqamli integratsiya
- 08.00.17 – Turizm va mehmonxona faoliyati

Ma'lumot uchun, OAK
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THE ROLE OF STATE FINANCIAL CONTROL IN THE EFFICIENT USE OF BUDGET FUNDS

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Abstract. This thesis analyzes the importance of state financial control in ensuring the efficient and targeted use of budget funds. It also highlights the main directions of control and its impact on the public procurement system.

Keywords: state financial control, budget funds, efficiency, audit, transparency, public procurement.

Annotatsiya. Ushbu tezisda davlat moliyaviy nazoratining budjet mablag'laridan samarali va maqsadli foydalanishni ta'minlashdagi ahamiyati tahlil qilingan. Shuningdek, nazoratning asosiy yo'nalishlari hamda uning davlat xaridlari tizimiga ta'siri yoritilgan.

Kalit so'zlar: davlat moliyaviy nazorati, budjet mablag'lari, samaradorlik, audit, shaffoflik, davlat xaridlari.

Аннотация. В данной диссертации анализируется значение государственного финансового контроля в обеспечении эффективного и целевого использования бюджетных средств. Также освещаются основные направления контроля и его влияние на систему государственных закупок.

Ключевые слова: государственный финансовый контроль, бюджетные средства, эффективность, аудит, прозрачность, государственные закупки.

INTRODUCTION

At present, the rational use of state financial resources is of great importance for economic and social development. State financial control serves as a key instrument in ensuring the targeted use of budget funds, maintaining financial discipline, and increasing the efficiency of budget expenditures.

However, the theoretical foundations of the control system still require further improvement, while new forms arising from information and innovative technologies need to be more actively integrated. This creates the need to organize control mechanisms into a unified and effective system.

1. Ensuring the Targeted Use of Funds. The primary task of state financial control is to ensure that funds are used for their intended purposes. This contributes to reducing inefficient spending of budget funds, strengthening financial discipline, and preventing cases of misuse.

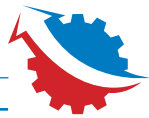
The Accounting Chamber of the Republic of Uzbekistan and control structures under the Ministry of Economy and Finance of the Republic of Uzbekistan strengthen financial accountability through continuous monitoring and auditing, ensuring transparent oversight of expenditures.

2. Increasing the Efficiency of Budget Expenditures. Through financial control, excessive and unjustified expenses are reduced, and the economical and efficient use of resources is ensured.

Performance audit is aimed at evaluating the social and economic benefits generated by budget expenditures. This type of audit contributes not only to compliance with legislation but also to improving overall efficiency.

3. Remote and Digital Control. Through information technologies, remote auditing and online monitoring systems are being introduced. These systems make it possible to identify risks in a timely manner and address them efficiently.

The control process has been automated through electronic databases and platforms, reducing the human factor and ensuring public oversight by keeping data open and accessible.



4. Legal and Disciplinary Impact. State financial control performs the function of preventing violations of budget legislation and applying disciplinary and administrative measures when necessary. This has a positive preventive effect on organizations and contributes to strengthening financial discipline.

The Importance of Control in the Public Procurement System

The public procurement system plays a key role in the efficient use of budget funds.

Key directions include the following:

- preventing artificial price inflation – market prices of purchased goods and services are analyzed.
- identifying conflicts of interest – family ties and close relationships between the customer and contractor are examined.
- transparency through electronic platforms – procurement conducted via the Uzbekistan Republican Commodity Exchange electronic platform increases competition and reduces the human factor.
- post-procurement monitoring – the quality and authenticity of goods and services, as well as the justification of payments, are verified.

Through effective control, approximately 15–20% of budget funds can be saved.

5. Strategic Audit and Risk Management in State Financial Control. State financial control is not limited to ensuring legality. Today, the Accounting Chamber of the Republic of Uzbekistan and financial control bodies also conduct strategic audits. The main objective of such audits is to identify and assess potential risks in achieving the goals and objectives of state programs.

In the risk management process, the activities of large organizations with 50% or more state ownership are analyzed. The Accounting Chamber has established 36 risk analysis criteria and indicators, which serve as key tools for evaluating the efficiency of budget expenditures.

How it delivers effectiveness:

- Financial risks are identified quickly through special indicators.
- As a result of control, opportunities expand for saving funds and using them more efficiently.
- Budget processes in the regions are integrated with the central control system, allowing coverage of expenditures financed from local budgets as well.

This approach not only increases the effectiveness of state financial control but also ensures that resources are directed toward social and economic development.

CONCLUSION AND RECOMMENDATIONS

State financial control ensures the efficient and targeted use of budget funds, strengthens financial discipline, and increases the effectiveness of public expenditures.

The broad introduction of digital technologies and remote audit systems further improves the efficiency of financial control processes. Transparency and competition in the public procurement system contribute to the rational and economical use of budget funds.

To further strengthen the effectiveness of state financial control, it is recommended to:

- expand the use of digital audit and monitoring systems;
- strengthen transparency in public procurement processes;
- improve risk analysis mechanisms in financial control;
- enhance the qualifications of financial control specialists;
- increase the use of performance audit methods;
- strengthen public oversight over budget expenditures.

These measures will contribute to improving the efficiency of state financial control and ensuring sustainable socio-economic development.

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