

## **Issues of Improving the Methodological Basis of Budget Control in the Process of Public Procurement**

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**Abstract:** In the article, the methodological basis of budget control in the process of public procurement and how it is related to state financial control was studied. In addition, state procurement was mainly analyzed. The problem of improving compliance of budgetary organizations and institutions financed from the budget with the budget and budget discipline is still relevant today.

**Keywords:** Purchase, state procurement, budget system, budget organizations, state financial control.

Public procurement is one of the processes controlled by the state and society. Many cases of corruption in public procurement are becoming the topic of the day in the media. In the treasury system, financial control over state procurement was carried out from year to year, and violations related to loss of budget funds, violation of competition, non-fulfillment of economic and social obligations were identified.

"Government purchases are purchases of goods (works, services) carried out at the expense of budgets of the budget system<sup>1</sup>."

"Among the reforms being carried out in all branches and sectors of our country, a number of changes are being implemented in the effective use of budget funds. Improving the public procurement and corporate procurement process is critical to finding solutions to these issues. Public procurement has a significant impact on the performance of important functions of the state, such as meeting the demands of society and implementing priority national projects. In particular, a number of measures have been taken to effectively organize the financial relations of budget organizations in the implementation of state procurement<sup>2</sup>."

Many economists have conducted a number of research studies on public procurement. In particular, the Russian scientist LV Andreeva singled out "state needs" as a legal concept with an independent meaning in the study of legal issues of public procurement. In this case, the state

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<sup>1</sup>Budget Code of the Republic of Uzbekistan. December 26, 2013. Article 3. Basic concepts used in the Budget Code.

<sup>2</sup>Turabov S.A. Legal bases of financial relations of budget organizations in the implementation of state procurement. "International finance and accounting" electronic magazine. <https://www.interfinance.uz/en/> - Tashkent. 2021. - No. 4. August.

needs necessary for the implementation of the functions and powers of the state and state officials include the needs for goods, works and services.

"Budget control carried out by the treasury in accordance with the established norms of state procurement covers all stages of the procurement process<sup>3</sup>. " The implementation of preliminary control by the treasury in the process of public procurement is carried out in accordance with the "Rules of treasury execution of budgets of the budget system of the Republic of Uzbekistan" registered by the Ministry of Justice of the Republic of Uzbekistan on December 22, 2016 with number 2850 . "In the last three years, measures have been taken to improve the openness and transparency of state and corporate purchases by organizing electronic auctions in our republic. Interdepartmental tender commissions for the purchase of goods (works, services) as part of the investment projects implemented in economic sectors and the social sphere, as well as specialized industry expert councils for the examination of tender and pre-project documents prepared by project organizations were established<sup>4</sup>.

In the Republic of Uzbekistan, the introduction of public procurement in the implementation of state budget expenditures contributes to the effective use of budget funds and the further development of private business in the country. There is a big difference in the use of budget funds between the situation before the introduction of public procurement and the current situation. In particular, we can see information about the funds saved as a result of the introduction of public procurement in the following picture (Figure 9). As it can be seen from the data of this picture, as a result of the introduction of public procurement in the country, budget funds were saved by 18-20% on average during the analyzed period. This allows directly saving funds to be spent on other sectors of the economy or financing other expenses of budget organizations.



**Figure 9. Total volume of state purchases and savings of budget funds<sup>5</sup>**

In order to effectively organize public procurement in the country, measures are being taken to strengthen the legal framework regulating this activity.

<sup>3</sup>Kasimova G.A., Navruzova G. Rol tekhnologii gosudarstvennyx elektronnyx zakupok v upravlenii kaznacheystvom. Scientific-methodical journal. UzACADEMIA . Academicscience.uz Tashkent. 2021. No. 2. november

<sup>4</sup>Decision No. PQ-3237 of the President of the Republic of Uzbekistan dated August 23, 2017 "On measures to further introduce modern forms and methods of state and corporate procurement of goods (works, services)".

<sup>5</sup>Turabov S.A. Legal bases of financial relations of budget organizations in the implementation of state procurement. \\ "International finance and accounting" electronic magazine. <https://www.interfinance.uz/en/> - Tashkent. 2021. - No. 4. August.

In conclusion, it can be said that effective spending of budget funds is one of the most important issues of every country at any time. Laws and resolutions developed to improve the process of public procurement and corporate procurement are of great importance in finding a solution to these issues. At the same time, the small amount of fines imposed on suppliers of goods (works, services) due to irresponsibility during state procurement causes a number of problems in the delivery of goods (works, services) to customers on time and according to the specified requirements. . For example, the construction materials purchased for the repair of educational buildings and TTJs of educational institutions were placed on the stock exchange in early August, while the delivery date of the goods to the educational institution was set by the supplier as the middle of the month. , but if the organization that supplies the goods cannot deliver the goods on time, the buildings will enter the new academic year without repair.

### **References.**

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