

**BIZNES BOSHQARUVDA MOLIYAVIY KO'RSATKICHLARNI
SAMARALI TEJAMKORLIKKA YO'NALTIRISH**

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Annotatsiya: Mazkur maqolada biznesni boshqarish va yuritishning innovatsion yo'llari va usullari tahlil qilingan bo'lib, bunda moliyaviy indikatorlar orqali biznesda samarali natijalarga erishning imkoniyatlari tahlil qilingan.

Kalit so'zlar: Biznes, byudjet, raqamli iqtisodiyot, moliyaviy nazorat, xususi tadbirkorlik.

Annation: In this article, innovative ways and methods of business management and development are analyzed, in which the possibilities of achieving effective results in business through financial indicators are analyzed.

Key words: Business, budget, digital economy, financial control, private entrepreneurship.

Current problems of business management in the world are becoming more and more important tasks for humanity. In today's market conditions, any entrepreneur, businessperson or businessperson who enters into trade competition with his business must enter the market prepared for the cruel laws of the market and adapt to the psychology of competition. Any market today is defined as a condition for those who claim to run their own business to follow free and democratic rules in order to demonstrate their capabilities. Because there is no opportunity for those who can operate by fraud and deception in the market.

In today's digital economy in our country, in the context of the reforms in the budget control policy, the practical work carried out to reduce the funding of budget organizations from the budget shows the high importance of extra-budget funds of budget organizations. Financial control is a structural element of state control over the management of socio-economic development of society.

Financial control is a specific purpose-oriented activity of the responsible bodies, which ensures that the financial transactions of operating economic entities are carried out within the framework of established laws, analyzes their effectiveness and develops proposals for their further improvement. . In the process of budget execution, accounting is established in budget organizations for continuous accounting of formation and spending of state budget funds and extra-budgetary funds of budget organizations, their documentation and systematic formation of information. Reasonable and effective use of budget funds, prevention of budget deficit is one of the urgent issues. "Certainly, the state budget is not without measure, it is necessary to strictly save the funds, ensure that they are used for the specified purpose and rationally. This is an obvious and undeniable truth," said President Sh. M. Mirziyoyev in his speeches.

- Today, ensuring constant and effective control over compliance with budget discipline at all stages of the budget process remains one of the urgent issues. After all, one of the most important tasks is to increase the efficiency of budget expenditures, to achieve their clear goals and objectives in the financial provision of economic and social reforms implemented in the country. In order to achieve this goal, it is very important to further strengthen compliance with budget discipline, to ensure strict control over the use of budget funds for the specified purposes.

- Budget organizations are considered the main consumer of budget funds, organize the expenses of the state budget and are financed from the budget based on the cost estimate. Also, in accordance with the law, the budget organization makes expenses within the budget estimates for extra-budget funds, indicating the sources of organization and directions of use. In recent years, as part of the implementation of the state finance reform project, the introduction of budgeting principles oriented to the last result, the transfer of the budget to the treasury, the promotion of the policy of determining the medium-term budget prospects, and other changes in the state and budget policy its implementation requires improvement of procedures for determining expenses and

developing estimates, mobilizing extra-budgetary funds in budget organizations.

- Despite the fact that an effective financial control system has been established in our country, and the General Directorate of State Financial Control and its regional control and audit departments have been established in order to ensure the purposeful and economical use of budget funds, sometimes the budget in the activities of financial bodies and budget institutions cases of misuse of funds, implementation of illegal expenses, and embezzlement of budget funds do not end. As a confirmation of our opinion, we can point out the following systematic violations that are detected in the audits and inspections carried out in budget organizations:

- receiving excess funds from the budget as a result of not thoroughly studying the requirements of current regulatory documents by budget institutions in planning the cost estimate;
- receiving excess funds from the budget as a result of the application of high-class tariff discharges to vacant hours in the preparation of the tariff schedule in general education institutions;
- non-return to the appropriate budget on time (at the end of the reporting period) of the savings due to missed lesson hours due to various reasons;
- failure to return the funds saved at the expense of vacant state units to the appropriate budget on time (at the end of the reporting period);
- allowing excess expenses due to incorrect application of the rates and coefficients of the single tariff rate of labor remuneration and overtime payments;
- transferring funds to plastic cards of non-working employees;
- employees working in budgetary institutions work with fake diplomas and certificates of qualification categories and diplomas of foreign educational institutions that have not been certified, and other cases.

The budgeting process generally includes the following four stages of budgeting:

- drawing up a budget project (development, creation);
 - budget review (discussion) and approval;
 - execution of the budget;
 - preparing and approving the budget execution report.
- Through this article, it can be concluded that we reflect the following main conclusions, proposals and recommendations regarding the main directions of effective financial control over the use of budget funds and ensuring the effectiveness of control work in the Republic of Uzbekistan:
- ensuring the reform of the financial control system in accordance with the state policy;
 - financial control should serve to ensure the achievement of the intended result in order to achieve the set goals;
 - improvement of the mechanism for stimulating the highly effective activity of financial control bodies aimed at optimizing budget expenditures;
 - implementation of scientific research activities in the field of financial control;

It is difficult to consistently develop a business without capital. It is natural for investors not to invest in a company whose management and control system is not reliable. After all, corporate governance is one of the main factors in making investment decisions, and any investor prefers to invest in a company with a comprehensive corporate governance system. Favorable business environment in our country, privileges and guarantees aimed at ensuring the interests of foreign investors are increasingly increasing the interest and confidence of foreign businessmen in the economy of our country.

In general, a lot can be said about the significant impact of this direction on the development of the country, the progress being made in this regard. The most important thing is that today in our country attention is paid to small business and private entrepreneurship as an important direction of ensuring socio-economic development, targeted and effective measures are being implemented for the further development of the sector. In response to this, this sector is also serving the development of New Uzbekistan by showing its creativity and creativity, activity and enthusiasm in various aspects of our economy.

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