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ESTABLISHING EFFECTIVE CONTROL OVER BUDGET FUNDS

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Abstract:

This article examines the importance of establishing effective control over budget funds, ensuring budget discipline, verifying that funds are spent lawfully and for their intended purpose, and strengthening financial transparency and public oversight. It also sets out practical proposals aimed at improving the effectiveness of control.

Keywords: Budget funds, financial control, budget discipline, internal audit, external audit, transparency, legality, public oversight, efficiency.

State budget funds are an important financial source for the socio-economic development of society, supporting the education and healthcare systems, improving infrastructure, and raising the well-being of the population. Therefore, establishing effective control over their formation, allocation, and expenditure is one of the key tasks of public administration.

The main purpose of control is to ensure that funds are used lawfully, for their intended purpose, and economically, to prevent financial violations, and to achieve the expected results from the allocated resources.

Control over budget funds should cover several interrelated stages.

At the first stage, the quality of planning and justification of budget expenditures is assessed. At this stage, the necessity of each expenditure, its consistency with the stated purpose, and its expected outcome should be clearly specified.



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At the second stage, the allocation of funds, the conduct of public procurement, and the performance of contracts are monitored.

At the third stage, payments for work performed, goods delivered, and services rendered are compared with the actual results.

Internal financial control and audit are of great importance in ensuring effective control. In organizations that manage budget funds, clearly defined internal control procedures, the distribution of duties among responsible staff, and regular review of documents reduce the risk of financial errors.

Internal audit, in turn, serves to identify shortcomings in the use of funds, examine their causes, and develop proposals for eliminating them.

Transparency and the use of open data also play an important role in the control of budget funds. Publishing information on budget expenditures, public procurement, concluded contracts, and project implementation, within the limits set by law, expands the public's access to information.

Citizens and civil society institutions are thus able to track the purposes for which funds are directed and the results that the spent funds have produced. This, in turn, increases the accountability of government bodies and budget organizations.

In the course of control, it is necessary not to limit oneself to checking whether financial documents have been properly executed. The economic and social results of the use of funds should also be assessed.

For example, in addition to verifying that the funds allocated for repairs have been spent correctly, it is also necessary to check the quality of the repair work, whether it was completed on time, and whether the facility can actually be used. Such a results-based approach helps to determine the efficiency of expenditures and to improve future budget planning.

It is advisable to implement a number of measures to improve the effectiveness of budget control.



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First, it is necessary to establish measurable performance indicators for budget programs and to regularly assess their achievement.

Second, risk-based control methods should be applied to high-risk expenditures and procurement.

Third, the use of electronic accounting and information systems should be expanded to make it easier to cross-check documents, detect suspicious transactions, and prepare reports in a timely manner.

Fourth, responsible persons, deadlines, and practical measures must be set for eliminating the shortcomings identified in the course of inspections.

In conclusion, establishing effective control over budget funds is an essential condition for improving the quality of public financial management, preventing violations of the law, and strengthening public trust.

To achieve this, internal control, audit, external control, and public oversight must work in harmony, the openness of information must be ensured, and the results of every expenditure must be assessed.

The efficiency of the use of budget funds should be measured not only by the volume of funds spent, but also by legality, cost-effectiveness, quality, and the tangible results achieved for society.

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