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**ФОРМИРОВАНИЕ И РАЗВИТИЕ СИСТЕМЫ ОЦЕНКИ
ЭФФЕКТИВНОСТИ УПРАВЛЕНИЯ МЕСТНЫМ БЮДЖЕТОМ**
FORMATION AND DEVELOPMENT OF A SYSTEM FOR EVALUATING
THE EFFECTIVENESS OF LOCAL BUDGET MANAGEMENT

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Annotation. The system for assessing the financial stability of budgets at the local level is very important for timely identification of imbalances and identification of their causes, which helps to make informed management decisions of an operational and strategic nature on the development of districts and regions, the quality of public services at the local level and improving the well-being of citizens. The article suggests using Kohonen maps to describe the financial sustainability of budgets at the local level. The most important advantages of the practical use of Kohonen maps in comparison with such common assessment methods as the matrix and the integration of key indicators are the simplification of the process of assessing the financial stability of budgets at the local level and the visualization of the results for presentation to the public.

Аннотация. Система оценки финансовой устойчивости бюджетов на местном уровне очень важна для своевременного выявления дисбалансов и выявления их

причин, что помогает принимать обоснованные управленческие решения оперативного и стратегического характера по развитию районов и областей, качеству государственных услуг на местном уровне и улучшению качества жизни населения. благосостояние граждан. В статье предлагается использовать карты Кохонена для описания финансовой устойчивости бюджетов на местном уровне. Наиболее важными преимуществами практического использования карт Кохонена по сравнению с такими распространенными методами оценки, как матрица и интеграция ключевых показателей, являются упрощение процесса оценки финансовой устойчивости бюджетов на местном уровне и визуализация результатов для представления общественности.

Keywords: local authorities, local budget, financial sector, cost management, state revenues.

Ключевые слова: местные органы власти, местный бюджет, финансовый сектор, управление затратами, государственные доходы.

Using the example of Kazakhstan, local budgets were grouped according to the parameters of their financial stability by constructing Kohonen maps based on the Soma-Ward algorithm. This made it possible to determine the financial condition of the local budgets of the Republic during 2019-2022 and, accordingly, the type of their financial stability. Taking into account changes in the financial stability of local budgets over time is important when adjusting fiscal policy. The idea is that simplifying the process of assessing the financial sustainability of local budgets is an important condition for its active practical application and at the same time will allow visualizing information for the public about local budgets, which will contribute to transparency of budget management and increase confidence in the formation of fiscal policy priorities at the local level [1].

Local budgets are a tool for implementing the policy of local governments on the development of a particular territory, the implementation by local authorities of the most important tasks at the local level and obtaining planned results. In the context of decentralization of power, the role of local budgets in stimulating the socio-economic development of territories, financing public needs and services of appropriate quality and

improving the welfare of the population is significantly increasing. The general trend in the development of countries with transformational economies in recent years has been the intensification of the practical implementation of the reform of budgetary decentralization, which has contributed to increasing the role of local authorities in solving regional problems and strengthening their responsibility for the financial stability of local budgets as a result of decisions taken.

In recent years, the problems of financial support for the development of territories have worsened due to the rapid growth of current expenditures of local budgets. At the same time, a significant decrease in business activity of enterprises, especially small businesses, and households, and an increase in unemployment led to a decrease in revenues to state and local budgets, and to imbalances compared with the costs and needs of debt financing.

In the context of global and local challenges, significant rapid changes and during the coronavirus pandemic, quarantine restrictions and threats of new waves, as well as the rapid growth of related budget expenditures and the need for debt financing, the problem of systematic timely assessment of the financial stability of local budgets in budget management is of particular importance [2, 85].

Results and discussion

Budget management is studied within the framework of budget management, which is considered as «a system covering the interaction of bodies for the preparation, review, approval and execution of state and local budgets through a set of interrelated functions, principles, methods, techniques, procedures and other budgetary tools aimed at the development and implementation of management decisions and is used to ensure effective and targeted the use of financial resources».

The implementation of effective budget management at the local level includes, among other important tasks, compliance with the requirements of transparency of the budget process, public participation in decision-making on local development - achieving the sustainability of local budgets as an important complex characteristic of their financial condition.

Financial analysis of the budget plays an important role in improving the management of local budget funds. An important condition for the functioning and

improvement of the local budget management system is a complete and comprehensive analysis of their financial condition, which, in turn, should be based on indicators of financial stability, since financial stability analysis allows a detailed assessment of the local budget, its balance, independence, capacity and efficiency.

It can be argued that the financial stability of the local budget, on the one hand, is a tool for budget management, and on the other hand, it serves as an indicator of the effectiveness of budget management [3, 40].

In addition, a financial indicator is added to the list of indicators, such as the level of redistribution of gross regional product (GRP) through the local budget (the ratio of total local budget revenues to GRP), which allows you to determine the level of centralization of the financial system of the region. It is believed that the use of this indicator is advisable, since it shows the connection of the local budget with the economy of the region, which is relevant in conditions of uneven socio-economic development of the regions [4].

Thus, the effectiveness of clustering depends on reliable data sampling and prioritization of indicators, as well as on the high level of knowledge of the researcher in this topic. The issue of choosing indicators to assess the financial stability of local budgets, as well as reducing the level of subjectivity in determining their priority remains open. The problem of using the results of financial stability as a tool for managing local budgets in Kazakhstan is the lack of legally established requirements for its implementation and, at the same time, the complexity of assessing financial stability due to the large number of time-consuming calculations [5, 374].

In modern conditions, the completion of budgetary decentralization in the Republic of Kazakhstan and the strengthening of the responsibility of local governments for the socio-economic development of the community requires high-quality budget management, which is impossible without specialized tools and the use of appropriate software [6].

Conclusion

In order to improve revenue generation and optimize local budget expenditures, as well as meet the needs of society, local leadership must be flexible and adapt management to changes in the economic, budgetary and social spheres. Monitoring the financial

stability of local budgets will contribute to the timely identification and diagnosis of problems and identification of their causes, which is important for making informed management decisions of a current and strategic nature. Simplifying the process of assessing the financial stability of local budgets using self-organizing Kohonen maps is an important condition for its active practical application and at the same time will allow visualizing information to the public about the state of local budgets, which will promote transparency in budget management, discipline and citizen activity in the region and the formation of fiscal policy priorities at the local level.

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