IMPROVING THE SYSTEM OF SPENDING BUDGET FUNDS IN RUSSIA

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Abstract
The article examines the issues of increasing the efficiency of using budgetary expenditures. The budgetary resources of the Russian Federation are limited, and there is a need to improve the efficiency of public expenditure management. Measures to improve the efficiency of public spending are relevant in almost all countries, somewhere they are already being successfully implemented, as in Norway, are being tested somewhere else. The budget of the Russian Federation for 2017 was composed with a deficit of 2.7 trillion rubles with incomes of 13.4 trillion rubles and expenditures of 16.1 trillion rubles. The expenditures for the section "national issues" in the federal budget exceed the total expenditure on education and health in 2017: 1.1 trillion rubles against 902 billion rubles. If we compare the sections of the federal budget, then the common national issues in 2017 will cost about three times as much as public health (it was allocated 360 billion rubles) and twice as much as education (542 billion rubles). Thus, the most favorable trend is not traced, social spending is declining every year, while expenditures on common national

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issues and national defense are increasing. Norway occupies a leading position in the ranking of developed countries and is the first country in the list of countries with the highest standard of living. In our opinion, the budgetary expenditure management system in Russia needs serious reform. In order to achieve an optimal model for managing budget expenditures, it is recommended to study the experience of Norway and other advanced countries.

**Keywords:** budget expenditures, public expenditure management, public finance management

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