

ISSUES OF EXPANDING THE BUDGET SYSTEM OF THE REPUBLIC OF UZBEKISTAN AND THE PLACE OF LOCAL BUDGETS IN IT

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<https://doi.org/10.5281/zenodo.10679474>

Abstract. As a priority of budget policy in leading countries, special attention is paid to optimizing, addressing and achieving the result of budget expenditures. Also, the category of budgetary risk, although not applied in the conditions of Uzbekistan, is an integral part of the budget policy of many countries. It is becoming important to achieve the implementation of result-oriented budgeting practices by ensuring the destination of budget expenditures. In this regard, it is becoming known from the experience of many states that the factor of mid-term budgeting is one of the main methods.

Keywords: Budget, budget process, government programs, budget deficit, budget project, budget system, Fiscal Strategy.

ВОПРОСЫ РАСШИРЕНИЯ БЮДЖЕТНОЙ СИСТЕМЫ РЕСПУБЛИКИ УЗБЕКИСТАН И МЕСТА В НЕЙ МЕСТНЫХ БЮДЖЕТОВ

Аннотация. В качестве приоритета бюджетной политики ведущих стран особое внимание уделяется оптимизации, решению и достижению результата бюджетных расходов. Также категория бюджетного риска хоть и не применяется в условиях Узбекистана, но является неотъемлемой частью бюджетной политики многих стран. Становится важным добиться внедрения практики бюджетирования, ориентированного на результат, путем обеспечения целевого назначения бюджетных расходов. В связи с этим из опыта многих государств становится известно, что фактор среднесрочного бюджетирования является одним из основных методов.

Ключевые слова: Бюджет, бюджетный процесс, государственные программы, бюджетный дефицит, бюджетный проект, бюджетная система, бюджетная стратегия.

The economic reforms being implemented will further improve the budget process in Uzbekistan, from the development, discussion, adoption, execution and preparation of a report on the implementation of the Budget Project, improve the financing of state programs lasting more than a year by the budget, connect the budget process with the financial resources necessary for the implementation of state programs and increase the level of transparency. As you know, in accordance with the budget Code of the Republic of Uzbekistan, expenses incurred at the expense of budgetary funds for the next three years in the Budget order are reflected in accordance with the budget classification.

The budget system is formed on the basis of a whole set of specific features of a particular country, including socio-economic, legal and other features. The budget system is a set of mutual relations that represent the sum of the recipients of budgets and budgetary funds of various levels, the principles of organizing and drawing up budgets, which arise between them in the budget process, as well as between the recipients of budgets and budget funds.

In most cases, in a simpler way, when the budget system is called, the set of existing budgets in the country is understood. Hence, the budget system is a set of state organizations and funds based on economic relations, state structure and norms of law, independent in state, administrative - territorial structures, budgetary relations.

Article 6 of Chapter 2 of the Budget code of the Republic of Uzbekistan, known as the “concept and principles of the budget system”, explains that “the budget system represents the sum of all levels of budgets, budgets of State target funds and non-budgetary funds of budgetary organizations, the structure and organization of budgets of the budget system, the interaction between them that occurs during the

The budget system is a component of the country's budget structure and expresses a certain part of it in itself. In this sense, the budget system consists of the mutual sum of the interdependent branches of the country's budget. The budget system of the country will directly depend on the political structure of society, the economic system of the state and its administrative-territorial division. The country's budget system can be two-or three-link. In countries referred to as unitary states, the budget system may consist of two branches (central and local budgets), and in countries referred to as Federated States, three branches (central budget, member budgets of the federation, and local budgets).

Har bir mamlakatning budget tizimi ma'lum bir tamoyil (tamoyil)larga tayanadi. O'zbekiston Respublikasi budget tizimiga xos bo'lgan tamoyillar esa quyidagilardan iborat:

The principle of uniformity of the budget system provides for the uniform arrangement of budget documents and forms of budget reports, budget classification and the formation of income and expenses of budgets of the budget system and the implementation, budget accounting and budget reporting, for example, budgets of all regions, districts, cities of the Republic of Uzbekistan are formed on the basis of the same, In addition, all budget-funded organizations and institutions on the territory of the country adhere to the same budget legislator, regardless of their territorial location.

The principle of compliance of the budget system with the administrative-territorial structure of the Republic of Uzbekistan expresses the fact that the budget system must comply with the administrative-territorial structure of the Republic of Uzbekistan. That is, there are a total of about 220 local budgets equal to the number of districts and cities that are part of 14 major administrative regions (the Republic of Karakalpakstan, 12 regions and the city of Tashkent), as well as these regions.

The principle of balance and interdependence of budgets of the budget system means that the volume of expenses provided for in the budgets of the budget system is in accordance with the volume of the sum of their income and sources of compensation for deficits, and in the creation and execution of budget system budgets, the funds of budgets can be redistributed between them to ensure the.

The principle of budget system budget revenue forecasting and cost planning indicates that, in accordance with the budget classification when drawing up budget system budgets, revenues are forecast by their specific sources, and expenses are planned by directions.

The principle of clearly oriented and purposeful nature of the use of budgetary system budgetary funds, on the other hand, implies that the funds of budget system budgets are allocated

to specific budgetary organizations and recipients of budgetary funds only to use these funds in financing the specified goals.

The principle of independence of budget system budgets states that budgets of different levels of the budget system are independent.

The principle of the consequentiality of the use of budgetary system budgetary funds expresses the need to achieve a result within the framework of the powers assigned to them in the creation and execution of budget system budgets by the participants of the budget process using the specified amount of budget system budgets.

The principle of responsibility of the participants in the budget process assumes that each participant in the budget process is responsible for his actions at each stage of the budget process.

As you know, in the budget process, the bodies of state power and administration, the bodies of state financial control, budgetary organizations and recipients of budgetary funds are involved. Each of these entities will be responsible for their actions in the budget process.

The principle of openness states that the procedures for reviewing the state budget and budgets of State target funds, as well as receiving, are open to society and the media.

Differences in the state structure of countries, in the budgetary rights of different levels of power determine the presence of budget structures of different shapes and models.

In world practice, there are centralized, decentralized and mixed models of the budget structure. The centralized model is characterized by the fact that all budgets are centralized in a single state budget, in which a managerial role will be attached to each high budget (France, Italy, Kazakhstan, Uzbekistan). The model budget system excluded from decentralization is characterized by the freedom of its central and local budgets, in which each of these budgets will have its own sources of income that provide their expenses (USA, GFR).

The mixed model is characterized by the attachment to the central budget of the role of regulation of local budgets, in which each of these budgets will have its own sources of income providing their expenses (Russian Federation).

According to the current regulation, the budget of the Republic of Uzbekistan is made up of: the state budget, state target funds and extra-budgetary funds of budgetary organizations.

The branches of the budget structure of the Republic of Uzbekistan also have a structural structure.

The state budget consists of budgets of the following levels:

- 1) Republican budget of the Republic of Uzbekistan;
- 2) budget of the Republic of Karakalpakstan, local budgets of Regions and Tashkent City.

The budget of the Republic is the part of the state budget used in the financing of events of great importance, which provides for the amount of sources of income and revenues from them, as well as the directions and amount of expenditure of funds allocated for specific purposes during the financial year.

The local budget is a part of the state budget that forms the Corresponding Regional, District, Municipal Monetary Fund, which provides for the sources of income of a particular administrative unit and the amount of receipts from them, as well as the directions and amount of expenditure of funds allocated for specific purposes during the financial year.

Local budgets include the budget of the Republic of Karakalpakstan, the budgets of the regions, the budget of the city of Tashkent, as well as the lower (City, district) budgets included in these budgets.

The composition of their income and expenses, the budgetary process and the right to the budget are established by law. Local budgets form an important component in the state budget of the Republic of Uzbekistan and are a financial resource in the activities of local government bodies. Also, the local budget as a basic financial plan fully covers all areas and directions of economic and social development of the relevant territory.

Together with the above, local budgets are important in the implementation of state economic and social tasks, primarily in the distribution of public funds and the development and development of social infrastructure.

The distribution and transmission of GDP created in the country to the population is carried out mainly through the budget system. In this case, the main expenses related to public education, health, social security, housing and communal services are carried out at the expense of local budgets.

The implementation of policies related to social protection by the state requires a large amount of material and financial resources, and these important tasks are assigned to local authorities. Financing of measures related to social protection of the population is also carried out mainly at the expense of local budgets. The basis for the distribution of public funds between budget branches is the independence of territorial budgets, their expulsion from financial support by the state, the principles of the formation of their income at the expense of territorial sources. Based on these principles, the income of local budgets is formed from the income in the account of their own income and managed sources.

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