

THE STATE BUDGET PROCESS IMPROVEMENT

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Abstract: State finance plays a key role in the sustainable implementation of the country's economic policy. The basis of the state financial system is the budget system. On the one hand, the budget system concentrates a decisive part of the resources, and on the other hand, it ensures the interconnection of all financial units and institutions, coordinating their activities.

Key words: Budget system management, state budget formation, budget principles, budget process, budget recipients, inter-budget relations, subvention, grant, subsidy, taxpayers, tax system. Treasury system, bank system, budget execution, financial control, finance plan, money to the funds need, state proceeds collect, valuable papers, treasury certificates, treasury obligations.

In the context of the transition of our independent Republic to market relations, as we move towards building a democratic state, implementing profound changes in the budget system, as in all spheres of our social life, is the main requirement of the present day.

Uzbekistan Republic budget in the system important structural part local budgets organization Uzbekistan Republic in the economy event radical changes taking place budget process and budget right and obligations execution socio-economic creativity in the spirit again seeing is demanding an exit.

Indeed, Uzbekistan Republic first As President I. Karimov noted, "Economic growth pace provided and financial to stability to achieve directed reforms done in increasing state finance and especially the budget system stability reinforcement important strategic is a task."

Budget system complicated mechanism to be, to be certain of the country to oneself typical characteristics, socio-economic, legal and other characteristics of whole set based on is formed. In all countries economy of subjects activity as a result gross internal product (GDP) and national income (MD) is created. Material working release at the level working issued national income distribution and again distribution from the stages passed. TOTAL internal product (GDP) and national income (MD) re in distribution and in use budget important task The country is implementing the MD. again distribution in the process his/her one part money in the form of to the budget jet falls and financial of resources centralized fund organization will reach.

Article 4 of the Law of the Republic of Uzbekistan "On the Budget System", adopted on December 14, 2000, defines the budget system as follows: "The budget system represents the set of budgets and recipients of budget funds at various levels, the principles of organization and formation of budgets, and the mutual relations that arise between them during the budget process, as well as between budgets and recipients of budget funds."

The budget system is a set of state, administrative-territorial structures, state organizations and funds that are independent in budgetary relations, based on economic relations, state structure and legal norms. The budget system is the main link in the state financial system.

State budget and local budget. Local budgets are of great importance in the implementation of state economic and social tasks, primarily in the distribution of state funds and the development of social infrastructure. They are a financial source for the activities of local authorities and play a key role in the implementation of the state's social policy in the regions. During the period of independence of the Republic of Uzbekistan and its transition to a socially oriented market economy, the role of the budget and local budgets in the socio-economic development of the republic has increased. In order to provide social protection to the population, a large amount of funds are required from the budget, and these funds are provided by local budgets. Therefore, the formation of local budget revenues is of great importance in the development of the republic and its regions during the current period of transition to a market economy.

The changes being carried out in the budget system in our republic focus on the full and timely collection of state budget revenues, the effective use of new forms and methods in planning and financing expenditures in the economic and social sphere financed from the republican and local budgets, the prevention of causes that affect the growth of the budget deficit, ensuring the timely payment of salaries and benefits, as well as compliance with budget discipline in the process of using budget funds.

Regardless of the budget level, it can be approached in three ways:

- ⇒ economic category as ;
- ⇒ material in the sense ;
- ⇒ legal category as .

Budget economic category as various budget fund - their formation , distribution , use during to the surface coming and to come true outgoing economic are relationships .

Budget material in the sense relevant level state and local authority offices activity provider , they in front of placed political , economic , social tasks to perform possibility giver centralized money funds from the fund is an expression . The state by planned events budget at the expense of financial provide when budget exactly mother this material meaning in sight is being held .

Budget legal category as appropriate area in the circle centralized money funds to form , distribute , use aimed at and relevant state or local chemistry office by approved , legal from the standards consists of main financial It is a plan .

Uzbekistan Republic budget system main prince - princes from the following consists of :

- ◆ budget classification system , budget documents and budget -jet process structure uniqueness ;
- ◆ budget structure Uzbekistan Republic administrative-territorial to the structure compatibility ;

- ◆ various level budgets each other dependency ;
- ◆ State budget balance ;
- ◆ state their income clear sources according to and expenses by directions (articles) planning ;
- ◆ State budget expenses from the budget separable approved within the budget to spend ;
- ◆ all level budgets independence .

Each country budget composition , first of all , his/her state to the construction is related . Unitary to the system has was in countries budget system two syllabic device — state budget and local to budgets has will be . Federative to the system has in countries with (USA , FRG) intermediate syllable — states , regions (provinces) and to them appropriate administrative of structures states there is .

State budget indicators in the country Centralization plays an important role in analyzing the use and formation of financial resources . The indicators of the State Budget of the Republic of Uzbekistan determine the level of centralization of financial resources generated in the country and reflected in the state financial balance.

Uzbekistan State budget of the Republic of republic budget jet and local from budgets The state budget consists of : in the middle state targeted funds Local from budgets one - Karakalpakstan Republic budget contains flour districts , cities budgets enters .

So , Uzbekistan Republic of budget system two from the joint consists of : Republican budget , Karakalpakstan Republic budget , regions , Tashkent city budgets .

Uzbekistan Republic budget one is whole , that is budget jet system all to the joints the state's only state to the budget Karakalpakstan Republic , regions , Tashkent city , city and districts budgets integral unity Budget first in line Uzbekistan Republic economic system integrity by designating Budget system whole republic in the territory action doing state income and in general , of the republic Karakalpakstan Republic , regions , Tashkent city , cities and the districts socio-economic to develop directional state expenses one whole to the system is based on . Budget integrity to the budget circle forecasting methodology and organization to grow one integrity guarantees .

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