



FEATURES OF THE FORMATION AND DISTRIBUTION OF THE STATE BUDGET

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Annotation. The state budget is an important economic document that represents the process of planning, collecting and distributing the financial resources of the state. It plays an important role in implementing the economic policy of the state, financing social and infrastructure projects, as well as ensuring economic stability. The content of the state budget is based on the financial needs and obligations of the state, as well as strategies for economic development.

The process of budget formation consists of several stages, which involves the development of the state's income and expenditure plan. The participation of government bodies, financial institutions and other stakeholders is important in this process. When forming a budget, economic forecasts, financial analysis and social needs are taken into account.

Within the framework of this topic, a deep analysis of the content of the state budget, the process of formation and features of distribution is carried out. Through this, the importance of the budget in ensuring the economic stability of the state and the implementation of social justice is considered.

Keywords: state budget, financial resources, revenues, expenses, economic policy, social projects, infrastructure, formation process, financial analysis, economic forecasts, distribution, resource allocation, priority areas, education, health, transparency, accountability, social justice, economic stability.

Main part. The state budget appeared at a certain stage in the development of the human society, the emergence of which is directly related, first of all, to the emergence of the state as a political organization. The main signs of production monosa-Batts, which are tyegishli to the social system of each period, determine (clarify) the content of state activity and the budget as a mechanism of distribution.

Under the current conditions, the state budget represents a part of social (production) relations(i), an important distribution instrument (tool)that allows the state to collect at its disposal a relatively large part of the gross domestic product (National Income) created in the country and direct it to the development of various sectors of the development of society (economy, education, health care, Science, Culture, Social Security, Management, defense, etc.).

In its essence, the state budget consists of a component of the country's financial system, and, accordingly, it has all the signs (characteristics)that are inherent in the financial system and performs all the functions that are inherent in it. At the same time, the state budget also has characteristic features that are inherent only in it, which, in turn, distinguish the state budget from other branches of the financial system and allow it to occupy a central place in it. One of its such xu-susiyats is the so-called tyegishli, directly to the state (government). Indeed,

although in every country the state (government) is the organizer of all financial relations, its role as the main distributor of this trait, that is, the material and financial resources of the country, is manifested only by great power in the budget.

The fact that unity (unity) and centralization are at a high level is one of the important features of the state budget. Despite the large number of different administrative-territorial budgets, they all combine into a single state budget, subject to *kyetma-kyet* to the subordination of the lower bugins to the upper divisions. At the same time, the formation and use of budgetary resources is also ensured by *de-mocratism*. Because all the authorities of the state have their own budgetary funds, in this regard they use the budgetary rights that they have. These last two character-characters, characteristic of the state budget, provide ample opportunities for maneuvering with funds and implementing a delicate budget policy.

In the state budget, unlike other branches of the financial system, the terminological addition of two concepts *mav-jud*: 1) budget – as an economic (financial) Category; 2) budget – as the main financial plan of the country. In some cases, the essence of the state budget is interpreted only as the *aso-si* Financial Plan of the country. This cannot be properly acknowledged by *dyeb*. Because any plan that is *tyegishli* to the economy is nothing more than the forms of manifestation of one or another economic category. Accordingly, the main financial plan of the state is a form of manifestation of the category of state budget (Public Finance). In other words, as the main financial plan of the state, the budget as an economic category is a manifestation of a set of budget-specific issues. As an economic category and the main financial plan of the country, the same designation of their “state budget” *dyeb* does not change the essence of the *priedmyet*, and how *hyech* cannot be the basis for excluding the state budget from the composition of economic (financial) categories. The main conclusion that follows from this is that, when the state budget is called, first of all, it is necessary to understand the addition of two concepts: the first is the economic (financial) relations (economic category), which are formed as a result of the distribution of gross domestic (national) products on a state scale, and the second is the main financial plan of

As a financial instrument (instrument) of distribution of gross domestic product (National), the state budget also has other features. If, with the help of finance, the distribution of the forms of value is increased to *amal* under changed conditions and as a result of numerous purchases, the distribution of gross domestic product (National) through the state budget, to some extent, always occurs in isolation from the exchange. The movement of value through the state budget is completely disconnected from the movement of the material product-it acquires the character of *di* and pure value. Only outside the state budget, when budget resources are spent, again the accumulation of tax and exchange options occurs.

A close connection with all other branches of the financial system and other economic (financial) categories (*assessment, salary, credit, etc.*) is also a characteristic of the state budget.

In revealing the essence of the state budget, it is of particular importance to consider the content of the distribution processes carried out through it to *amal*.

Taq-simling of gross domestic product (National) through the state budget has three stages, at the same time, interconnected and to some extent also relatively independent:

- 1) formation of a nationwide Monetary Fund (budget revenues);
- 2) creation of a large number of budget funds for territorial and specific purposes;
- 3) Use of the budget fund (budget expenses).



Although these three stages of taq-simling of gross domestic (national) products through the state budget occur simultaneously and continuously, this does not make it even in-kor that the thing is relatively separate from them. By dividing (extracting) these stages and considering them alo-hida-separately, it is possible to produce an easier and clearer picture of the character, shape and myetodes of budgeted (through budget) taq-wiring.

At the first stage, the concentration (collection, accumulation, receipt) of part of the money belonging to legal entities and individuals in the hands of the state occurs. On this basis, as the recipient of funds, a financial (budgetary) relationship(I) between the state and the payers of funds is kyeladi vu-judga. This relationship has, in principle, a character of coercion (imperative-likeness). A characteristic feature of the distribution processes at this stage is that the falling funds to the budget are separated (separated), and yet they are not strictly clearly limited (delimited). All of them are so far focused on a single goal – to meet the needs of the public. The isolation of the state Monetary Fund is eliminated when crystallization of funds intended for specific purposes begins.

When forming a budget fund, two different concepts are used:

1) payments to the budget (taxes ,deductions, duties, etc.);

2) revenues of the state budget. Bu tushunchalar bir xil ma’noni anglatadi. Because both of them represent the same distribution relationship that arises between the state and the payers of funds. Uniformity is achieved here not only in terms of meaning, but also in quantitative terms. After all, both of them are tyegish for the only part of the mil-Li revenue. However, it should also be remembered that these concepts have a two-fold character.

While payments to the state budget (taxes, deductions, duties, etc.), above all, consist of the expenses of the payers and are deducted from their income, at the same time, in the state budget, they are embodied as the income of the state. From this, some different aspects arise in the interests between the isti-rockers (parties) who entered into a distribution relationship. If the state is interested in oshi-Rish of the revenues of the budget, this thing, to one degree or another, reduces the interest (daughter-in-law) of payers (legal entities and individuals). Shunday qilib, “byudjetga to’lovlar” va While the concepts of” revenues of the state budget " have the same generality as described above, at the same time, there are also objective differences between them. Payments to the budget are considered from the structural elements of the Finance of economic entities or payers and are seen in an organic connection with interaction with other distribution relations; in the state budget, they are analyzed in relation to other elements of the broad areas of budgetary muno-lessons with oladi and subjects (farms) of the budget. In this case, the only part of the national da-romad being distributed will have two different economic content and will have different manifestations in different branches of the financial system.

Functions of the state budget.

The state budget as a component of mo-liya, whose other divisions are sin-gari, fulfill two different functions:

1) distribution;

2) control.

Through the distribution function of the state budget, its abundance is manifested. This is evident from the content of the distribution relations carried out by the state budget. Taqsim-lash, which is carried out through the state budget, is the second (intermediate) stage of this process. Therefore, the distribution function of the state budget is unique in that it is

used to redistribute the distributed gross domestic (national) mahsu-lot. If, in the first stage of distribution, budget funds (payments to the budget) come into the field as a state share in Mile-Long income, then in the second stage of it, this share is divided into parts and directed through a large number of channels to finance various activities and the formation of funds.

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So, it seems that a separately received part of the gross domestic product (National Income) created in the country can be distributed (redistributed) one nyecha times through the budgetary mechanism of distribution. This is the first characteristic feature of the state budget allocation function.

The breadth of scope (Ma-scale), breadth of cash flows, and diversity of organized maqsad funds are the second characteristic of the state budget allocation funk-Siy. By distributing a large part of the gross domestic (national) mah-sulot (national income), the budget has formed a large number of funds for various purposes. With the state budget, all branches of the economy and social sphere are directly or indirectly connected.

The third characteristic feature of the distribution function of the state budget is that in this case, the main object of distribution is the net income of society (value added soli-GI, profit, etc.), which goes into the field. But this does not negate the fact that national income, Gross Domestic Product (national) and other elements of national wealth can also be partially distributed. Through the budget, the income of individuals in the form of taxes is also redistributed. Thus, funds can also be redistributed between economic entities through a budget mechanism.

On budget channels, the movement of value towards savings and insolvency funds occurs. A certain part of the cost to the economy, the main part of the costs associated with the financing of centralized investments and the maintenance of the social sphere, is carried out at the expense of budget funds. All of the part in which the state material cruisers grew up is also fully funded from the budget. The state budget serves as an aso-side source of the formation of Social Welfare Funds, provides for the creation of a trust fund for employees of the social sphere.

The distribution process through the budget is carried out in a multi-stage way. If its first stage is carried out in the sectors of the economy (primary distribution), the secondary distribution of gross domestic (national) product through the Budget (re-imitation) occurs. Its third phase (Finance-from-budget) covers the sectors of the economy and the future of the social sphere. However, some elements of the gross domestic product (mil-Li) being distributed can also be passed (distributed) through the budget many times-lab. For example, the payments of organizations of the social sphere to the Social Insurance Fund are a product of budgetary distribution. Because in organizations of this industry, the wage fund is formed on the basis of budget financing. But having passed the second stage of distribution, they again come to the budget in the form of deductions to social insurance.



Thus, the distribution function of the state budget is characterized by a multiplicity of distribution, it is manifested in all areas of social relations, it is used in improving the economy, Health, Education, Culture, Science, SA-N'at, defense and lifestyle of the population from the tomo of society. Only in the state budget are presented such diverse forms and myetodes of distribution of gross domestic product (National).

The control function of the state budget also has its own characteristics. The inextricable relationship of the budget with the national economy is constantly maintained in all divisions of reproduction with information about how ah-vol is.

The fact that funds come to the budget, the direction of budgetary assignova-Niyas and their use represent success and shortcomings in production, distribution, exchange and consumption. They are pretending to signal the emergence of imbalances (dysproporia) in the national economy, disruptions in the pace of development, the correctness and timeliness of the taxing processes taking place in the national economy, the effectiveness of production, etc. The mo-linear situation of any industry or enterprise of the national economy, of course, shows its influence in the interaction with the state budget – in taxes, payments, financing from the budget-in the volumes of traction, in the appropriation of budgetary assignovanies, etc. Changes in dyemak, differentiation (deviation) from rye-Ja through the budget, inter-sectoral financial relations and dav-Ri partial deproporations, the size of funds, the pace of appropriation of funds, etc. are clearly visible. All this gives the control function of the state budget a generality, a character of univariance (the second feature). This, in turn, creates conditions for the widespread use of the control function of the state budget in the management of the opyera-tiv of the national economy.

The second characteristic feature, which is inherent in the control function of the state budget, arises from the high degree of centralization-resurrection of the state budget as a separate sphere of financial relations. Centralization is the realization that the lower organs always report in front of the upper organs, the systematics of subordination in a certain kyetma-kyetma-di. This, in turn, creates conditions for the organization of state financial control from top to bottom.

Strict coercion, imperativity is the third characteristic that is inherent in the NA-zorat function of the state budget. Since the budget is the state's, its control function is calculated as one of the instruments of national iq-thisadiot management. The objectively characteristic of the control function to the budget, its feature as an economic category assumes that the state has a hu-quqiy basis. That is why Budget Control is considered the most influential and effective. The state may optionally intervene in the financial activities of subjects as a result of the exercise of such control, and, if necessary, apply one or another punishment.

The control function objectively inherent in the budget is widely used by the state in all areas of activity. In budget planning processes and budget execution, all aspects of subjects ' activities can be investigated or monitored. Such control usually provides for the following goals:

- 1) mobilization (attraction) of funds to increase the revenues of the state budget;
- 2) ensure their legitimacy when spending funds;
- 3) increase the efficiency of production through a financial (budget) mechanism (i).

The functions of the state budget express its economic meaning and manifest themselves in the process of Budget Planning and its execution.



The distribution and control functions of the budget have quantitative and qualitative aspects during their actions.

The quantitative side of the distribution function is determined by the size (volume) of one or another fund. It provides for the correct determination of the proportions of different funds, the proportions between them, their MiG-Doric parameters. Where the action of both functions is equally important. If the distribution function of the budget creates the conditions to bring this or that fund to its intended level by increasing or CA-mending, then its control function allows you to see (determine) the result of such a distribution, its pros and cons.

The qualitative side of the distribution expresses deep ties, actively influencing in every possible way the subject fao-Liate of the budget. The formation of funds with the correct benefit from financing from the budget has its effect on the economy and effective use of budgetary funds, compliance with the economic regime, increasing efficiency in all branches of the subject. This can be attributed to the fact that the taq-simling function of the budget melts not only when it is subject to quantitative factors, but also when it is tied to quality indicators. In this, the control function of the budget also slightly changes what it is intended for – it signals not only about the quantitative inconsistency of funds, but also about the fact that these discrepancies are blind to quality indicators.

In nati-Jasi, the use of two functions of the state budget is enhanced by the formation of a budget mechanism. When it is called a budget mechanism, it is usually understood not only by the current system of accumulating financial resources at the hands of the state and identifying them by budget channels, but also by the active influence of this process on all stages of reproduction. There are a lot of dyetals of this mechanism: taxes and payments to the budget, various forms of financing from the budget, distribution of funds within budgets, and so on. The effectiveness of the functioning of the budget mechanism is determined by the interaction of dyetals with which it is tyegish and their interdependence.

The importance of the state budget.

The state budget occupies a central place in the country's financial system. Through the formation of a decentralized monetary fund, with the help of which a large amount of financial resources is accumulated in the hands of the state, and they are spent on meeting the needs of the state as a whole. The state budget serves as the main instrument in the concentration of financial resources for high-end destinations, taking into account the interests of the public.

Priorities can be increased by a follow-up using nyecha methods to concentrate financial resources using the state budget. In some cases, the size of budgetary assignancies is increased in order to ensure the rapid development of the leading sectors of the economy. In the case of head-to-head, a favorable ryezhim (condition) is created when obtaining funds from the same syektors to the state budget.

The state budget can also play the role of the main resource in the development of individual sectors of the economy. For example, if, on the basis of scientific and technological progress, a new tar-moq is emerging in the national economy, its emergence cannot be imagined without budget financing in the current sha-roit.

The budget is of great importance in ensuring the financial stability of operating entities. Under the influence of various objective and subjective factors, there is a need to attract funds from chyet when the own financial resources of certain entities are insufficient for their healthy functioning. In such conditions, the state budget can take the field as a regulatory man-ba. Of course, in all such cases, the funds of the state budget are used as the last



regulatory resource of the subjects themselves, resources within the network, after bank loans.

The regulatory role of the state budget in ensuring the activities of subjects with financial resources can take the following forms:

- To include the new demand for financial resources in the budget expenditures of the kyelgusi budget year;

- The additional need for financial resources is to manumit existing budgetary resources, that is, to transfer budget loans from one object to another. The presence of such an opportunity is determined in practice by the inability of certain entities to fully master the financial resources provided to them;

- cover the additional need from the government reserve funds account, etc.**Conclusion.** The state budget is of particular importance in the technical rearmament of enterprises of the national economy. Financing of expenditures and decentralized investments from the budget to the economy, above all, serves these purposes.

The importance of the state budget in ensuring the timely implementation of tasks is extremely invaluable, especially in financing the costs of the social sphere (education, health, culture and Sports, Science, Social Security)-rish, providing social benefits to families, compensating for the differences in the cost of socially significant services for the population, maintaining public authorities, governing and judicial bodies,

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