

ORGANIZATION OF IMPLEMENTATION OF THE STATE BUDGET

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Annotation. This article analyzes the process of organizing the implementation of the state budget and its importance. The state budget is the main tool in the implementation of the country's economic policy, the implementation of which plays an important role in ensuring the financial stability of the state, promoting social and economic development.

The article provides information on the budget plan, its approval, enforcement mechanisms and control systems. Also, the legal, institutional and financial framework necessary for the effective organization of the implementation of the state budget is considered. Factors such as cooperation, transparency and accountability among public authorities and other stakeholders are important in the successful implementation of the enforcement process.

The article also includes problems arising in the execution of the state budget and ways to solve them. Effective implementation of the state budget in order to ensure economic growth, social justice and sustainable development is a priority for each state.

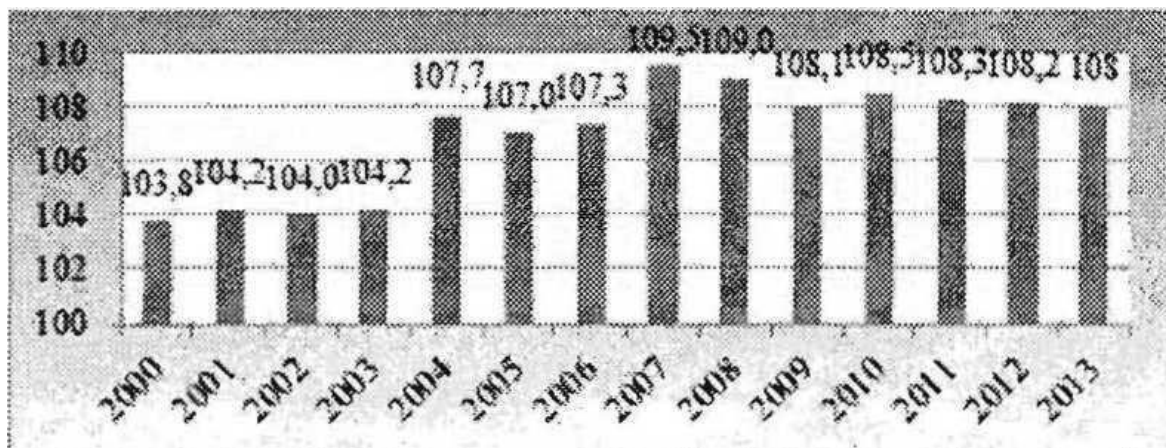
As a result of this research, advanced experiments and innovative approaches are considered in the organization of the implementation of the state budget, which serves to increase the economic stability of the country.

Keywords: state budget, enforcement process, financial stability, budget plan, approval, Social Development, Economic Policy, control system, legal framework, institutional structure, financial resources, transparency, accountability, cooperation, innovative approaches, problems and solutions, economic growth, social justice, sustainable development, public bodies

Main part. Today, scientists and economists, moreover, experts in the field, fundamentally admit that it is difficult to ensure the work of effective organization of the budget process without Treasury Control. Because Treasury Control allows you to concentrate budget revenues and expenses on a single treasury account, correctly plan funds, carry out dasllabki and current control of financial flows, and execute the state budget in high operational capacity.

It is known that despite the serious problems in the global world economy and their negative impact on the economy of our country among the many mamiakats around the world, in recent years there has been a special positive indicator that macroeconomic stability and proportionality are being ensured, while maintaining high and stable growth rates in our republic





Dynamics of growth of GDP in Uzbekistan over the years, in percentage.

From the picture, it can be seen that if the growth rates of Yalm in our country were observed at the level of 3.8-4.2 percent in 2000-2003, 7-7.3 percent in 2004-2006, and 9-9.5 percent in 2007-2008, then in the following years, the global financial and economic crisis also had a slight decrease in growth rates, showing its influence on this indicator. However, the factors formed as a result of a deeply thought-out and consistently effective economic policy in our country are also in such complex conditions

It is ensuring the preservation of high and stable growth rates of yalm. In 2013, as a result of targeted measures, the increase in budget revenues from expenses was achieved at the level of 0.3% of GDP. In particular, in this case, the importance of measures such as increasing the targeted budget costs and their target level in the context of a policy of consistently reducing the tax burden in the economy, implementing the per capita financing system of budgetary funds, introducing mechanisms for the implementation of the budget Treasury. Since this chapter is devoted to the issues of organizing budget execution, it is initially advisable to consider the theoretical and organizational foundations of organizing the budget process, the need and tasks for the effective organization of the budget process. First of all, if we dwell on the content of the concept of the budget process, the budget process is the target activity of the state authorities and local self-government and other participants in the budget process, with the creation, consideration, adoption and execution of a draft budget, the preparation and approval of a report on its implementation, as well as the regulation of its content is determined by the state and budgetary construction of the country, the budgetary rights of the relevant competent authorities and legal entities.

The budget Code of the Republic of Uzbekistan, introduced on January 1, 2014, defines the term "budget process" as: "budget process-the process of formation, composition, review, adoption, approval and execution of budgets, control over their implementation, preparation and approval of reports on the implementation of budgets of the budget system, as well as the process of interaction between them"¹. From this definition, it can be said that the budget process usually involves the following four stages of budget activity: the budget process begins with budget planning. Budget planning forms an important component of financial planning, which is coordinated to the requirements of State Financial Policy. The economic task of such planning is to correctly determine the proportions of the centralized redistribution of the value of gross domestic product and national income between the branches of the financial system on the basis of nationwide programs of socio-economic

development of the country in the process of creating and executing budgets and extra-budgetary funds of various levels. Budget planning includes the budgetary process in the manner of the structure and execution of budgets of various levels, its regulatory framework and organizational basis, as well as issues of the theory and methodology of the composition of the mamiakat budget. The basics of budget planning are determined by the Constitution and laws of the country.

The essence and peculiarities of the execution of the treasury of the state budget.

As we know, on August 26, 2004, Law No. 664-II of the Republic of Uzbekistan "on the implementation of the treasury of the state budget" was adopted. This law states that "the execution of the treasury of the state budget consists in the inclusion of all the revenues of the state budget in the unified Treasury account, as well as the payment of the expenses of the state budget from this account "

The state budget consists of the basic principles of the execution of the Treasury - the uniqueness of the cash register and the uniqueness of the organization of accounting and reporting. The implementation of the treasury of the state budget is carried out by a specially authorized financial authority, which is determined by legislation, as well as its territorial divisions in the Republic of Karakalpakstan, regions, districts, cities. The management of Public Finance is the sum of the measures taken by the state to ensure the effective performance of its functions, achieve a certain effect in the mobilization of financial resources, distribute and use financial resources on the basis of a single system, create conditions for Economic Stabilization and the development of society.

In the institutional structure of Public Finance Management, along with other competent bodies, the Treasury also occupies a special place. Treasury-accepts the obligations of receiving funds from the budget for execution, and the Treasury for goods delivered to the budget organization, work performed and services rendered, on their behalf and by their commission, takes over the authority and carries out payment on the basis of ensuring and controlling the targeted use of budget funds. The state budget Treasury budget is understood in the DCC as the implementation of the state budget through the unified treasury accounting, in which funds from the state budget, state target funds and other non-budgetary funds are collected, expenses are carried out in clearly defined directions within the framework of these funds, as well as the organization of targeted and effective management of the state. In the period until the transition of the state budget to the implementation of the Treasury, the process of budget implementation was carried out at the following stages: distribution of budget revenues; the transfer of funds invested in the relevant budgets from the budget to the accounts opened by the recipients in the banks that serve them. The further fate of budget funds in the butnday order of the state budget execution will remain entirely at the discretion of users. To what extent the state budget funds were used efficiently and rationally, however, it was only possible to use the latest control methods through buxgaltcriya reports. Taking this problem into account ciibor, within the framework of measures to reform the public finance management system, the Ministry of Finance of the Republic of Uzbekistan has formed an institutional structure that is responsible for implementing the budget through the Treasury. This activity was carried out in one ncha phase. Ulami can be described chronologically as follows: - in 2002, the project " Bashkir reform of Public Finance " was approved and assigned to the Ministry of finance for its preparation and implementation. The purpose of this project was "to improve the management of the state highway, to ensure the

effective expenditure of hoida, budgetary institutions using modern Cottagers and information technologies, to create a new system of budget execution.”

In 2004, the state budget Treasury Act was passed. It made drastic changes to the management and control processes of budget spending. The purpose of this law will be to regulate relations in the field of Treasury implementation of the state budget of Uzbekistan (including state target funds) and non-budgetary funds of budgetary organizations. The adoption of the law”on the implementation of the treasury of the state budget”, in turn, assumes the determination and bclgilash of the procedure for controlling the movement of budgetary funds aimed at registering contracts of buyers of funds from the budget between suppliers of goods and paying their expenses. In 2005, within the Ministry of finance, the Department of methodology for introducing Treasury execution of the state budget was established. The introduction of the Treasury implementation of the state budget - a comprehensive issue-required the resolution of a number of interconnected issues, in particular, the formation of methodological foundations of the Treasury's activities, the restructuring of the accounting and reporting system, the opening of a single treasury account sheet and similar issues became the focus of the activities of the methodological Department and In 2007, elements of the implementation of the state budget Treasury were introduced in all regions of the Republic, the implementation of state budget expenditures according to the economic classification was covered by the Treasury. Further reform of the budget system due to implementation of state budgeting Treasury implementation in 2007, targeted spending of budget funds using modern information technoiogies, control from ustt kuchaytuish, implementation of Treasury execution and methodology of the state budget of the Ministry of Finance on the basis of departments of Treasury and its territorial units of the Ministry of Finance of Uzbekistan on the basis of In 2009, in conjunction with the state budget, the implementation of the state target fund, theiannrng, also went to the Treasury. For this purpose, their accounts in the relevant banks providing the movement of funds of State target funds were closed, personal accounts were opened for them in the Treasury, and the revenue and expenses payment of ulaming began to be made from this account. Since 2010, as an experiment, the execution of revenue from the state budget, which falls through customs, began to be carried out through the Treasury; As of 2011, a Treasury software suite has been launched, based on the new budget classification, which serves to implement the implementation of the state budget Treasury.

On February 7, 2011, the president of the Republic of Uzbekistan adopted PQ-1475 “on the implementation of the public procurement system and the expansion of the involvement of small business entities in them”. A government commission on public procurement was established under the Cabinet of Ministers to taininalaming bajanhshi, the role of the president of the Republic of Uzbekistan as outlined in the qaron, and its working body was designated as the treasury of the Ministry of Finance of the Republic of Uzbekistan. And in the structure of the Treasury organizational structure, the “information-tahhl Department for monitoring the process of Public Procurement” was formed.

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the Ministry of Finance of the Republic of Uzbekistan. As part of the organizational structure of the Treasury, the "Department for monitoring the process of information and consumer public procurement" was established. On February 7, 2011, PQ-1475 was adopted by the president of the Republic of Uzbekistan "on the implementation of the public procurement system and the expansion of the involvement of small business entities in them". The role of the president of the Republic of Uzbekistan in the qaron was created under taininalaming bajanhshi, a government commission on public procurement, and its working body was appointed as the Treasury of the Ministry of Finance of the Republic of Uzbekistan. As part of the organizational structure of the Treasury, the "Department for monitoring the process of information and consumer public procurement" was established.

The treasury of the Ministry of Finance has created a solid ground both for the effective management of Public Finance and for ensuring strict control over the use of oqiona. This can be explained as follows:

First, the Treasury increases the income and all expenses incurred during the implementation of the state budget from the account of the Single Treasury to the Amai. Receive funds in the form of tax and non-tax datomads on the account of a single Treasury, which provides a stable basis for operational management of financial resources and timely payment of state budget expenditures.

Secondly, conditions arise for increasing the initial control to Arnal, that is, the process of accepting the obligation begins, in which the budgetary institution, within the framework of the funds provided for by the estimate, will register in the Treasury authorities for the implementation of the future miiyal expenditure, and on this basis will create a zarnin to Tain the targeted action of the

In conclusion, as a result of each btr change carried out in the process of reforming the system of public goods in our country, the ultimate goal is pursued.

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