

REPORT ON THE IMPLEMENTATION OF THE STATE BUDGET AND ITS ANALYSIS OF INFORMATION CAPABILITIES

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Abstract: This article covers current issues and scientific and methodological aspects of the organization of the accounting and control process for the implementation of budgets of the budget system in the Republic of Uzbekistan. Also, in the article, the automation of the functions of the information and budget system of the budget includes several stages, and the consistent implementation of stages is an analysis of the possibilities of creating a system that creates the possibility of controlling the movement of monetary resources, "on the budget system" of the Republic of Uzbekistan phrases, concepts and analyzes of the mechanism of organization and activity of law and control are presented.

Keywords: budget, budget loan, budget deficit, dotation, public procurement, revenue and cost estimates.

Introduction.

The implementation of economic reforms, the implementation of economic laws within the framework of one norm largely depends on the state budget, which is the main link of the state's financial policy. The state budget is a financial plan that embodies state income and expenses in itself. Hence, in all branches of the national economy, in particular non-productive branches (public education, health, defense, etc.) the role of the state budget is invaluable. At the same time, the president of our country Sh. M. Mirziyoyev is appropriate to note the following words: "of course, the state budget is not dimensionless, the funds are tight it is necessary to save, for the intended purpose and ensure reasonable use. This is a fact that is clear and irrefutable to everyone." Proper planning and effective use of budget funds will directly affect the social, economic and political situation of our country, increasing the importance of this budget system and process revision. First of all, to give a definition to the budget process, "the budget process is the process of drawing up, reviewing, receiving and executing a state budget, controlling its implementation, preparing and approving a report on its implementation, as well as the regulatory process of interaction between budgets that are part of the structure of the state budget." The content of the budget process is determined by the state and budgetary structure of the country, the budgetary rights of the relevant bodies and legal entities, and the procedure for establishing a budget, its regulatory and legal and organizational basis, theoretical and methodological issues of creating a country's Budget play an important role in determining the content of the budget process.

Literature Review

The duration of the budget process consists of all four of the above steps, and usually takes about three years. About a year of this will have to develop (create, draw up) a draft budget, discuss (review) and approve (accept)it, one calendar year (from January 1 to December 31) will have to execute the budget (budget period), and about eight months will have to prepare a budget execution report and approve it. When organizing the budget process, the following principles are observed:

1. Uniformity-unified legal framework, unified budget classification, state budget of the Republic of Uzbekistan and the uniqueness of budget documents necessary for the formation of statistical information when drawing up budgets of Regions;

2. The independence of the budgetary process of each legislative and executive authority-to determine the sources of its income and the directions of their use is provided with the right;

3. Balance sheet method-to determine the correct proportions between the income and expenses of total budgets, as well as between material and financial indicators implies.

Vahobov A.V., Malikov T.S. according to the analysis of the LAR, the budget process begins with the planning of the budget. Budget planning forms an important component of financial planning, which is coordinated to the requirements of State Financial Policy. The economic function of such planning is to maintain different levels of budgets and beyond the budget the socio-economic development of the country in the process of creation and execution of funds gross domestic product and national income based on nationwide development programs centralized redistribution of value between the branches of the financial Ridge consists in correctly defining its proportions. According to René Stourm: “the Budget predicts and confirms the annual revenue and expenses of the state”.

Research methodology.

This article analyzes the large – scale practical work carried out in Uzbekistan in the implementation of the budget system, inter-budgetary relations and their control. In order to make this analysis process more understandable and accurate, the article used the drawing method.

Analysis and discussion of results.

During the implementation of the budget, the state is interested in an increase in resources at the expense of intensification and increasing efficiency of production, compliance with the economic regime in the expenditure of funds, full involvement of taxable income.

When ensuring the execution of the state budget, it is necessary to pay close attention to the following solution:

Formation of state budget revenues;

State budget spending;

Execution of the budget in the absence of the adopted state budget;

Changes to budget appropriations;

Execution of the state budget within the specified parameters;

Management of government budget revenues and expenditures;

Ensuring cash execution of the state budget;

Control over the execution of the state budget.

The training center under the Ministry of Finance of the Republic of Uzbekistan created “an automated system of budgetary organizations – a training and simulation program of the UzASBO software complex“. On November 24, 2015, the intellectual property agency of the Republic of Uzbekistan issued a certificate of official registration of UzASBO – training and simulation software complex, created for electronic computing machines, DGU 03331. The main goal of the development of this UzASBO – training program complex was to create an information program that combines practical skills with theoretical knowledge for students who have expressed a desire to master accounting. A practical expression of the stated goals is the presence in the modules of the developed simulation program, that is, in the electronic program modules of financial transactions related to the introduction of primary documents, viewing and compiling various reports by the accounting employee of budgetary organizations.

Automation of budget system functions involves several stages. Consistent implementation of these phases control the movement of monetary resources allows you to create a system that creates the possibility. From within them we will consider the following:

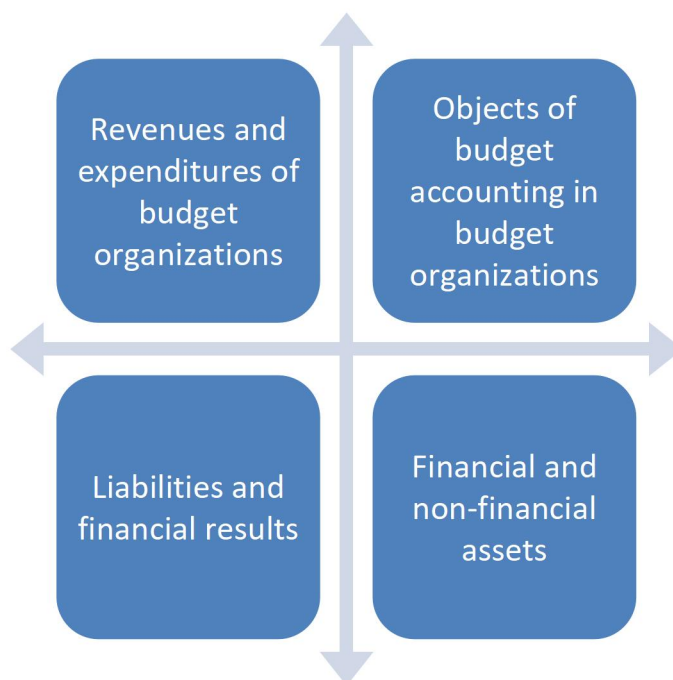
Stage 1. Providing up-to-date information. In the automation of budget system functions, it is necessary to start by creating databases and updating it later, or, in other words, providing up-to-date information about the service bank and the list of accounts in this bank.

Stage 2. Accumulation of values in cash accounting accounts. The second step is the organization of the accumulation of values in the system according to the accounting accounts of funds, according to the state of the beginning of the day of operation.

Stage 3. Building an operational financial planning system. The payment calendar, that is, the system of operational financial planning, is formed after the organization of the accumulation of values in cash accounts.

Stage 4. Systematization of information about external debt. Based on the data of the payment calendar for the period of operation, the state of external debt and its dynamics quick information about is systematized.

Stage 5. The creation of a risk management system. With the help of the budget system automation system, it is possible to manage three main types of risk: credit, currency and interest risks.



Pic. 1. Budget account facilities¹

After the approval of the state budget, new laws adopted on changes in the state and local taxes and revenues, administrative-administrative divisions, changes in the subordination of enterprises, organizations and economic associations, changes in the redistribution of capital investment limits between various subordinate construction facilities, decisions of the Government of the Republic of Uzbekistan in cases where changes are made to budgets obtained separately as a result of adoption, mutual calculations between budgets are carried out in the process of budget execution.

Conclusion

¹ I.N.Qaziyev, SH.V.Ganiyev, A.S.Ramazonov. Budget accounting and control: textbook/; - T.: "Nihal print" OK, 2022. 632 b.

Strengthening and improving the legislation of the state budget at a time when comprehensive economic reforms are being carried out in many sectors and sectors of the economy of the Republic of Uzbekistan and their results have their impact on economic indicators is one of the main directions of reform of the state financial system. Theoretical developments on improving the management of the state budget in the Republic of Uzbekistan, systematization of the budget process, perfection of the budget classification and it is necessary to develop specific recommendations and proposals for the budget classification so that the practical grounds do not lag behind the demand for a significant time. Among the activities carried out in our republic, strengthening the banking, financial, budget Treasury system focused on the issue. In such conditions, the effective use of the state budget ensures the emergence of socio-economic stability within the country, while positively affecting the development of the national economy.

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