

THE PROCESS OF ORGANIZING AND MANAGING INTER-BUDGET RELATIONS IN UZBEKISTAN

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The development of the country and the step-by-step improvement of the mechanism of economic entities, increasing the role of state-managed functions in the socio-economic life of society. At the same time, constant competitive resources are formed in the state budget at the expense of the equal distribution of the national income of the gross domestic product as a result of the production of goods and services. Pool funds formed in the state are centralized in the pool fund, that is, twp in the state budget. Funds formed in the state budget represent the main direction of the country's policy.

Further development and modernization of the economy of Uzbekistan, implementation of the Development Strategy for 2022-2026 and, on this basis, high and stable images of economic development, mechanisms for the processing of storage resources in the provision of constant macro-economic conditions, ¹mechanisms for the production of storage resources in the provision of macro-economic stability - career stage. It helps to save funds by ensuring the flow of financial resources, the mutual relativity and equality of economic development, the development and equality of its various stages, and the balance of budget revenues and expenses.

The revenues of the republican budget of the Republic of Uzbekistan are formed at the expense of state taxes, market duties, quimcha profit tax, the state's share in the area that brings benefits in this regard, and other revenues.

¹Decree of the President of the Republic of Uzbekistan dated January 28, 2022 No. 60 "On the birth of the new Uzbekistan development strategy for 2022-2026

State taxes, taxes and other compulsory payments, cash receipts from legal and physical entities, foreign countries, market revenues, and other revenues are formed in accordance with the norms of general revenues of local budgets.

Proceeds from the realization of property transferred to state income from local budgets to other incomes, incomes received according to the average norm from the disposal, use and sale of state assets, state taxes transferred to the Republic of Karakalpakstan and the regional budgets of Tashkent city in accordance with the laws, fees, and fine sanctions, proceeds from the realization of ownerless property, property transferred to the state by inheritance law, funds that should be transferred to state income by law, and other income.

Revenues generated for these purposes from the republican budget of the Republic of Uzbekistan are provided.

Table 1

Norms of deductions from general state taxes to the republican budget of the Republic of Karakalpakstan, to the regional budgets of the regions and to the city budget of the city of Tashkent in 2021-2023²

Areas	2021 year		2022 year		2023 year	
	Income tax generated from ZhSh (YATT).	Income tax from YUsh	Income tax generated from ZhSh (YATT).	Income tax from YUsh	Income tax from YUsh	Income tax from YUsh
Korkalpokistan	100	100	100	100	100	100
Andijan	100	100	100	100	100	100
Bukhara	100	100	100	100	100	100
Jizzakh	100	100	100	100	100	100
Kashkadarya	100	100	100	100	100	100
Navoi	62	100	63	63	75	75
Namangan	100	100	100	100	100	100

²The production of master's students was produced based on the Decree of the President of the Republic of Uzbekistan "On the main macroeconomic forces of the Republic of Uzbekistan and forecasts of parameters of the State budget".

Samarkand	100	100	100	100	100	100
Surkhandarya	100	100	100	100	100	100
Syr Darya	100	100	100	100	100	100
in Tashkent.	45	45	42	40	63	63
Ferghana	100	100	100	100	100	100
Khorezm	100	100	100	100	100	100
Tashkent highway	5	5	5	5	8	8

The norms of spending on the budget of the Republic of Uzbekistan from general state taxes for 2023 are shown in table 1.

Based on the data of Table 1, if the data part of the general state taxes in industrially developed areas is used in the production of this production, in the production of industrialization, they must be moved outside this area.

In conclusion, it should be noted that these regulations did not stimulate the production of products that could fully ensure the receipts of these types of taxes of the state authorities on time.

Table 2

Amounts of regulatory budget transfers allocated from the republican budget of the Republic of Uzbekistan to the republican budget of the Republic of Karakalpakstan and to the regional budgets of the regions in ³2021-2023 .

T/r	The name of the areas	2021 year y.		2022 y.		2023 year	
		billion soum	%	billion soum	%	billion soum	%
1.	Korkalpokistan Republic	1301.4	12.46	1518.0	10.75	2672.4	11.01
2.	Andijan region	876.7	8.40	1682.3	11.92	2805.5	11.55
3.	Bukhara region	440.0	4.21	442.3	3.13	645.9	2.66
4.	Jizzakh region	490.0	4.69	824.6	5.84	1284.4	5.29
5.	Kashkadarya region	1577.3	15.10	2051.3	14.53	3819.0	15.73

³Produced by graduate students on the basis of the Decisions of the President of the Republic of Uzbekistan "On the main macroeconomic forces of the Republic of Uzbekistan and forecasts of parameters of the State budget".

6.	Namangan region	1284.0	12.30	1704.8	12.08	2899.9	11.94
7.	Samarkand region	1102.7	10.56	1008.0	7.14	2196.3	9.05
8.	Surkhandarya region	1293.6	12.39	1987.0	14.08	3248.9	13.38
9.	Syr Darya region	534.3	5.12	673.2	4.77	1086.2	4.47
10.	Ferghana region	910.1	8.71	1377.4	9.76	2181.0	8.98
11.	Khorezm region	632.9	6.06	846.6	6.00	1441.4	5.94
Total		10443	100	14115.6	100	24280.9	100

Personal income tax occupies a special place among regulatory revenues. The amount of these tax revenues coming to the local budget is 60% of regulatory revenues. The single social tax of small, small enterprises is also important among regulatory revenues. Its share in the total regulatory revenue is 20-30%. An increase in relative and absolute indicators of this type of tax is observed.

The list of enterprises deducting revenues from the republican budget of the Republic of Uzbekistan to the respective budgets is agreed upon by the Ministry of Economy and Finance of the Republic of Uzbekistan and the State Tax Committee. It is indicated that the amount of income is derived from the amount of taxes and other compulsory fees generated in the relevant cities (cities) and charged to the republican budget of the Republic of Uzbekistan. The relevant documents are issued from the republican budget of the Republic of Karakalpakstan, regional budgets and the city budget of Tashkent city.

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