

THE NATURE OF THE STATE BUDGET AND ITS ROLE IN THE SOCIO-ECONOMIC DEVELOPMENT OF THE COUNTRY

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Annotation. *This article discusses some issues such as the formation of the role of the state budget in the socio-economic development of the country, as well as key factors.*

Key words: *State budget, monetary relations, budget plan, funds, government regulation, taxes, budget funds, financial assistance, social guarantees.*

The state budget is an integral part of the financial economic category. Therefore, the state budget can be described as an economic category - the sum of the objective monetary relations that arise in the collection, distribution and expenditure of centralized funds necessary for the state to perform its tasks and functions.

The characteristics of the state budget as an economic category are reflected in its form, material content and essence (economic nature).

In terms of form, the state budget is the main financial plan of the state, in which the budget is quantified as a system of monetary relations. Therefore, the budget plan is developed, reviewed, approved and implemented as an important financial document of the country. It reflects the economic relations in the formation, distribution and use of a centralized fund of funds.

In material terms, the state budget is the main centralized monetary fund created and used in the implementation of the state budget plan.

In essence, the state budget is an important tool of public administration, through which the state influences the processes of reproduction, eliminating the negative effects of market forces that are not subject to human will.

Regulation is carried out by the state through the establishment of taxes, budget funds and financial assistance, social guarantees, special funds from the budget and reserves to prevent imbalances in economic development.

As a legal category, the state budget is a statutory form of organization and expenditure of a fund of funds intended for the financing of the tasks and functions of the state.

The budget takes the form of a legal act, which is adopted by the competent authority and therefore has legal force.

The state budget emerged at a certain stage in the development of human society, and its emergence is directly related, first of all, to the emergence of the state as a political organization. The main features of the production relations belonging to the social system of each period determine the content of the state activity and the budget as a mechanism of distribution.

In the current situation, the state budget is a part of social (production) relations, the state has the right to collect a relatively large share of gross domestic product (national income) and allocate it

to various sectors of society (economy, education, health, science). , culture, social security, governance, defense, etc.) is an important distribution tool.

In essence, the state budget is an integral part of the financial system of the country, accordingly, it has all the characteristics of the financial system and performs all the functions that belong to it. At the same time, the state budget has only its own characteristics, which, in turn, separate the state budget from other parts of the financial system and allow it to occupy a central place in it. One of its features is that it belongs directly to the state (government). In fact, in every country, the state (government) is the organizer of all financial relations, but this feature, that is, its role as the main distributor of material and financial resources of the country, is reflected only in the budget.

The State Budget of the Republic of Uzbekistan (State Budget) is a centralized monetary fund intended for the financial support of state tasks and functions of the state.

One of the important features of the state budget is the high level of unity and centralization. Despite the large number of different administrative-territorial budgets, all of them are merged into a single State budget, successively following the subordination of the lower levels to the higher divisions. At the same time, democracy is ensured in the formation and use of budget resources. Because all public authorities have their own budget funds, they exercise their budgetary rights. These last two characteristics of the state budget provide ample opportunities for maneuvering funds and implementing sensitive budget policies.

In the state budget, unlike other departments of the financial system, there is a terminological combination of two concepts:

- 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 main financial plan of the country. That's not fair. Because any plan that belongs to the economy is nothing but a manifestation of one or another economic category. Accordingly, the main financial plan of the state is a manifestation of the category of the State budget (public finance). In other words, the budget as the main financial plan of the state is the manifestation of a set of features inherent in the budget as an economic category. The same name as the economic category and the main financial plan of the country as the "State Budget" does not change the essence of the subject and can not be a basis for excluding the State Budget from the economic (financial) categories. The main conclusion is that when we say the state budget, we must first understand the combination of two concepts: the first is the economic (financial) relations (economic category) that arise from the distribution of gross domestic product at the state level, and the second is the manifestation of this category. the basic financial plan of the state as a form of division.

The close connection with all other divisions of the financial system and other economic (financial) categories (prices, wages, credit, etc.) is also a feature of the State budget.

In explaining the essence of the state budget, it is important to consider the content of the distribution processes that take place through it.

The distribution of gross domestic product through the state budget has three stages, which are simultaneously interconnected and to some extent relatively independent:

- 1) formation of the national monetary fund (budget revenues);
- 2) creation of a large number of budget funds for regional and specific purposes;
- 3) use of the budget fund (budget expenditures).

Although these three stages of the distribution of gross domestic product (GDP) through the state budget occur simultaneously and continuously, this does not negate their relative isolation. By dividing these stages and considering them separately, it is easier and more accurate to get an idea of the nature, form, and methods of budget (through budget) distribution.

In the first stage, a part of the money belonging to legal entities and individuals is concentrated (collected, accumulated, received) in the hands of the state. On this basis, as a recipient of funds, there is a financial (budgetary) relationship (i) between the state and the payer. These relationships are largely coercive in nature. A characteristic feature of the distribution process at this stage is that the funds received in the budget are allocated (allocated), and yet they are not strictly limited (unlimited). All of them are currently focused on a single goal - to meet the needs of the nation. The specificity of the state monetary fund will be eliminated when the crystallization of funds for specific purposes begins.

Two different concepts are used in the formation of the budget fund:

- 1) payments to the budget (taxes, deductions, duties, etc.);
- 2) revenues of the state budget.

These concepts have the same meaning. Because they both represent the same distributional relationship that exists between the state and the payers. There is uniformity not only in meaning but also in quantity. After all, they both account for a single portion of national income. However, it should also be borne in mind that these concepts have a dual nature.

Thus, the economic content of the state budget means the whole complex of interconnected distribution relations, which arises as a result of the formation of the national monetary fund, the distribution of funds within the budgets and the financing of entities from the budget.

Based on the above descriptions of various features and characteristics of the state budget, the following definition can be given to define its essence: economic (financial) relations on the creation (formation) and use of public funds, legally formalized in the form of the main financial plan of the country. The set is called the State Budget.

The interaction of the state budget with other distribution instruments and departments of the financial system plays an important role in revealing the essence of the state budget. Therefore, it should be noted that the state budget is inextricably linked with other distribution instruments of society (prices, credit, wages, etc.) and the financial system. This interdependence stems from the nature of the state budget, its role and place in the system of distribution relations. The budget is used by the state as a central distribution mechanism, which helps to regulate the proportions in socio-economic life.

Functions of the state budget. The state budget, as an integral part of finance, like its other divisions, performs two different functions:

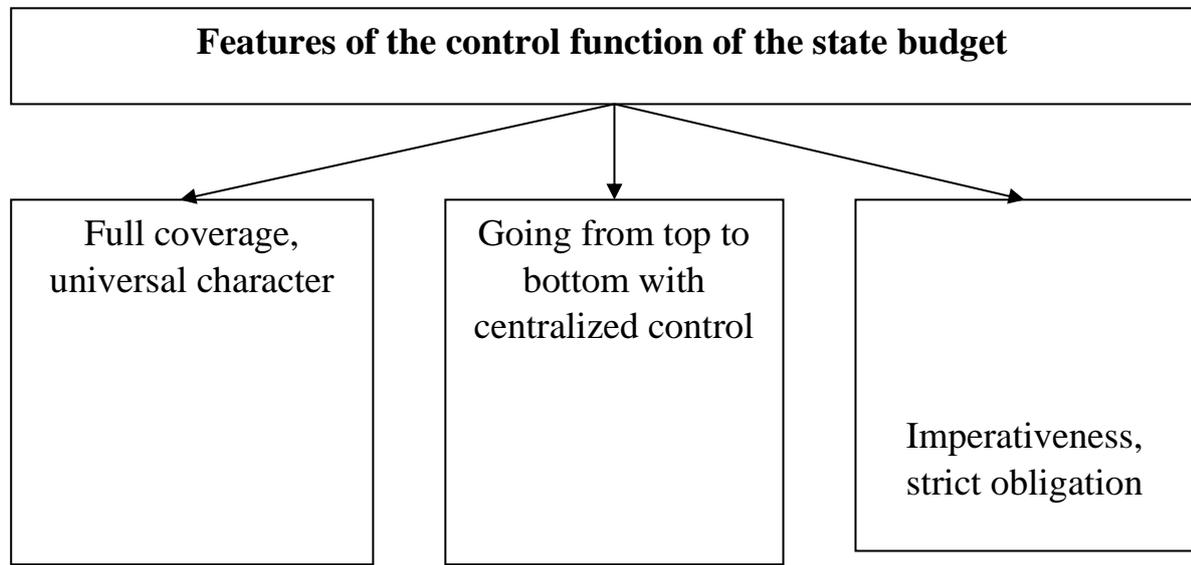
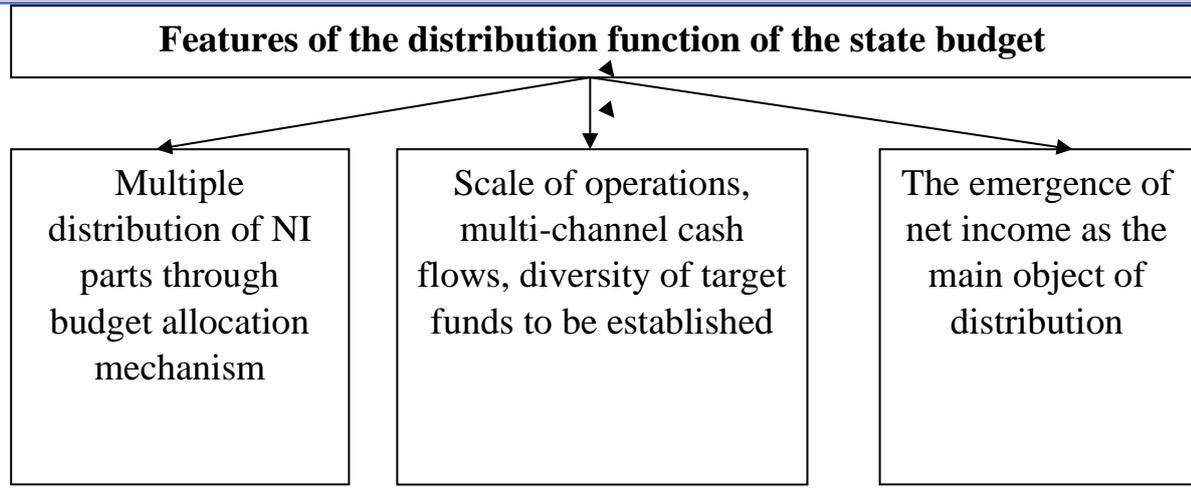
- 1) distribution;

2) control.

Its essence is reflected in the distribution function of the state budget. This is evident from the content of the distribution relations carried out by the state budget. The distribution through the state budget is the second (intermediate) stage of this process. Therefore, the distribution function of the state budget has a specific feature, it is used to redistribute the distributed gross domestic product. If in the first stage of distribution budget funds (payments to the budget) appear as a share of the state in national income, in the second stage this share is divided into parts and used to finance various activities and funds through a number of channels.

The population's payments to the budget are also redistributive. The second act of distribution is that they come to the budget in the form of various taxes. In particular, the payment of various taxes to the budget by employees working in the social sphere also requires that these funds go through a number of stages of distribution. Because in many cases, these funds have already passed the stage of distribution through the budget, and they have reached the social sphere in the form of budget allocations.

Thus, it is clear that a separate part of the gross domestic product (national income) created in the country can be redistributed (redistributed) several times through the budgetary mechanism of distribution. This is the first characteristic feature of the distribution function of the State budget.



1- Peculiarities of the functions of the state budget

The third characteristic of the distribution function of the state budget is that the main object of distribution is the net income of society (value added tax, profit, etc.). But this does not deny that national income, gross domestic product (GDP) and other elements of national wealth can also be partially distributed. Individual income is also redistributed through the budget in the form of taxes. It is also possible to redistribute funds between businesses through the budget mechanism.

The budget allocation process is a multi-step process. If the first stage is carried out in the sectors of the economy (primary distribution), there will be a secondary distribution (redistribution) of gross domestic product through the budget. The third stage (budget funding) covers the economy and social sectors. However, some elements of the distributed gross domestic product can be passed (distributed) through the budget many times. For example, the contributions of social organizations to the social insurance fund are

the product of budget allocations. Because in these organizations the salary fund is formed on the basis of budget funding. But after the second stage of distribution, they again come to the budget in the form of social insurance contributions.

Thus, the distribution function of the state budget is characterized by multiplicity of distribution, which is reflected in all areas of social relations, in improving the economy, health, education, culture, science, arts, defense and living standards of the population by society. it is used. Only the State budget provides such a variety of forms and methods of distribution of gross domestic product.

The control function of the state budget also has its own characteristics. The interdependence of the budget with the national economy provides a constant source of information on the situation in all sectors of reproduction.

The inflow of funds into the budget, the direction of budget allocations and their use reflect the successes and shortcomings in production, distribution, exchange and consumption. They are a signal of the emergence of imbalances in the national economy, distortions in the pace of development, the correctness and timeliness of distribution processes in the national economy, the efficiency of production, and so on. gives The financial condition of any sector of the national economy or enterprise, of course, affects the relationship with the state budget - taxes, fees, the amount of funding from the budget, the implementation of budget allocations, etc. . This means that there are changes in the budget through deviations from the plan, inter-sectoral financial relations and periodic partial disproportions, the size of savings, the rate of disbursement, and so on. All this gives the control function of the State budget a general, universal character (the first feature). This, in turn, will allow for greater use of the control function of the state budget in the operational management of the national economy.

The second characteristic that belongs to the control function of the state budget is due to the high degree of centralization of the state budget as a separate area of financial relations. Centralization means that the lower bodies are always accountable to the higher authorities, and that there is a system of subordination in a certain sequence. This, in turn, creates the conditions for the organization of top-down public financial control.

Strict obligation is the third characteristic that belongs to the control function of the state budget. As the budget belongs to the state, its control function is one of the tools to manage the national economy. The objective nature of the control function in the budget, its nature as an economic category, requires that the state has a legal basis. That is why budget control is the most effective and efficient. As a result of such control, the state can promptly intervene in the financial activities of entities and, if necessary, impose certain penalties.

The control function, which is objectively inherent in the budget, is widely used by the state in all spheres of activity. In the process of budget planning and budget execution, all aspects of the activities of entities can be audited or controlled. Such controls usually serve the following purposes:

- 1) Mobilization (attraction) of funds to increase state budget revenues;
- 2) ensuring the legality of spending funds;
- 3) increase the efficiency of production through the financial (budget) mechanism (I).

The functions of the state budget reflect its economic content and are reflected in the process of budget planning and its implementation.

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

The quantitative aspect of the distribution function is related to the size of the fund. It involves the correct determination of the ratios of different funds, the proportions between them, their quantitative parameters. Here the action of both functions is equally important. If the distribution function of the budget allows to bring a fund to the desired level by increasing or decreasing it, then its control function allows you to see (determine) the result of such a distribution, its pros and cons.

As a result of the use of two functions of the state budget, a budget mechanism is created. The budget mechanism usually means not only the current system of accumulation of financial resources in the hands of the state and their distribution through budget channels, but also the active impact of this process on all stages of reproduction. The details of this mechanism are many: taxes and payments to the budget, various forms of budget funding, the distribution of funds within budgets, and more. The effectiveness of the budget mechanism is determined by the interdependence of its details and their interdependence.

The state budget is central to the country's financial system. Through the formation of a centralized monetary fund, large amounts of financial resources are accumulated in the hands of the state and used to meet the needs of the state. The state budget serves as a key tool in concentrating financial resources for priorities, taking into account the national interest.

Concentration of financial resources to the priority areas with the help of the State budget can be done in several ways. In some cases, budget allocations will be increased to ensure the rapid development of key sectors of the economy. In other cases, a favorable regime will be created for the receipt of funds from these sectors to the state budget.

The state budget can also play a key role in the development of certain sectors of the economy. For example, if a new sector is emerging in the national economy on the basis of scientific and technological progress, its emergence in the current situation is unimaginable without funding from the budget.

The budget plays an important role in ensuring the financial stability of operating entities. Under the influence of various objective and subjective factors, some entities need to attract foreign funding when their financial resources are not sufficient for their healthy operation. In such circumstances, the State Budget can emerge as a regulatory source. Of course, in all such cases, the funds of the State budget are used as the last regulatory source after the subjects' own resources, intra-network resources, bank loans.

The regulatory role of the state budget in providing financial resources to the activities of entities can take the following forms:

- inclusion of the new demand for financial resources in the budget expenditures for the next budget year;
- maneuvering the existing budget resources with additional need for financial resources, ie the transfer of budget loans from one object to another. The existence of such an opportunity is

determined in practice by the inability of some entities to fully utilize the financial resources provided to them;

- to cover additional needs from the government's reserve funds, etc.

The state budget plays a special role in the technical re-equipment of enterprises of the national economy. Expenditures from the budget to the economy and financing of centralized investments, first of all, serve these purposes.

In particular, financing the expenditures of the social sphere (education, health, culture and sports, science, social security), providing social benefits to families, covering the differences in the cost of socially important services from the budget, public authorities, administration and the judiciary. The role of the state budget in ensuring the timely implementation of tasks such as the maintenance of law enforcement agencies, the financing of citizens' self-government bodies, strengthening the country's defense capabilities is immeasurable.

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