

PROBLEMS OF STABILIZING OWN INCOME OF LOCAL BUDGETS

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Abstract:

The article highlights the features of stabilizing the own revenues of local budgets, considers the problem of stabilizing the own revenues of budgets of different levels, the solution of which would make it possible to move from forecasting to planning the revenue base of the budget, and, accordingly, to planning expenses not only for the next financial year, but also for longer period.

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Introduction

Methods of state regulation of local budgets are fraught with great difficulties. The main one is the contradictory, non-systemic, direct nature of the enterprises carried out to optimize the economic boundaries as incomes and expenditures of local budgets.

Therefore, the effective functioning of local self-government is important, subject to the compliance of the revenue sources of local budgets delegated with obligations. In this regard, one of the most urgent is the problem of stabilizing the own revenues of budgets of different levels, the solution of which would allow us to move from forecasting at least three years to planning the revenue base of the budget, and, accordingly, to planning expenditures not only for the next financial year, but also for a longer one. period. Undoubtedly, in this case, local governments could get a fairly reliable financial base for the implementation of long-term projects aimed at the socio-economic development of the republic, which is a necessary condition for attracting foreign investment [4].

Main part

The problems of stabilizing the revenue base of local authorities are due to the creation of conditions for stabilizing their own revenue sources of local budgets, which is a combination of forms and methods of forming the revenue base of budgets sufficient to ensure the fulfillment of the functions and tasks assigned to local government. The stabilization mechanism has a complex structure, represented by the interaction of the following blocks:

- legal;

- information;
- organizational;
- methodical.

The first is due to the formation of a legislative framework that creates conditions for providing the budgets of local authorities with revenue sources. This is the constitution of the Republic of Uzbekistan. Tax code [3]. budget code. A significant number of legislative and normative acts "regulate" the process of formation of the revenue base of local budgets. However, these norms often come into conflict, undergo significant changes every year, which does not allow local governments to form a long-term and stable policy to provide revenue sources for their budgets.

To solve legal problems, it is proposed:

- Approve on a long-term basis the expenditure powers of local self-government bodies and prohibit their changes within a certain (5-10 years) period of time;
- define and legislate a stable block of taxes and fees that go directly to local budgets and guarantee the minimum necessary level of their own revenues required by municipalities to meet their needs.

"Taxpayer potential" is, in many ways, a reference to situations that are typical for the state, a separate local budgets [5]. The second is due to the analysis of the structure and volumes of revenues, identifying the reasons for their increase (decrease), the development of a forecast for the formation of the revenue base of the budget for the next financial year and (or) for the future, which requires the creation of a single database to which they must have access (including including) local governments. To do this, it is necessary to solve the following tasks:

- formation of geographically distributed information resources on a single software and hardware platform and modern information technologies;
- creation of unified software tools (complexes of tasks) for collecting, processing and distributing information;
- provision of telecommunications impact of public authorities, local self-government among themselves and with external information resources through electronic document management.

Thirdly, the institutional support of the mechanism for stabilizing own revenue sources as a single system means its construction on the same principles, common norms and standards for functioning and solving the tasks set, the main of which are:

- unity of the system of state power;
- delimitation of powers between public authorities;
- independence of local self-government within its powers;
- establishment of general principles of taxation and fees in the Republic of Uzbekistan;
- Independence of local self-government in matters of managing the formation, approval and execution of the local budget, establishment of local taxes and fees.

Fourth, due, on the one hand, to the formation and execution of the revenue side of the local government budget:

- in terms of formation: representative and executive body of local self-government, financial body, tax service;
- in terms of execution: representative and executive body of local self-government, financial bodies, departments of the treasury by regions, district (city).

Their activities, on the other hand, largely overlap, which, in the absence of appropriate coordination, gives rise to unjustified duplication and parallelism in work, leading to a decrease in its quality. In this regard, the implementation of the main directions of the reform of the system of local governments is of great importance, the main result of which should be the creation of an institution of local governments that have not only clearly defined functions and tasks, but also legal and economic opportunities for their solution. The presence of such an institution will ensure the effectiveness of the mechanism for stabilizing the own revenue sources of the budget at different levels.

Fifth, of the most acute and complex problems waiting to be solved, is the methodological

approach. Using this approach, it will be possible to ensure a fair delimitation of revenue sources between budgets of different levels. The former principles and approaches used in the formation of budgets at different levels, today do not quite meet the requirements.

The division of income between budgets should be carried out in full accordance with the structure of powers that determine the functional responsibilities of each government body. This raises the question: what criteria, principles should be used as the basis for such a distinction?

At present, the analysis of the territorial mechanism of tax revenues allows us to say that the Uzbek legislators did not have clearly formulated principles for dividing revenues between budgets of different levels. As a result, it turned out to be unclear reasons that led to the assignment of taxes to one or another of their groups. The facts, however, show that those types of tax payments that provide the largest amounts of revenue are classified as republican.

Conclusion

Therefore, summarizing the above, it can be noted that the tax system should contribute to the development of entrepreneurship, the solution of economic and social problems, not only purely fiscal ones, and for this it is necessary to orient the distribution of income between budgets of different levels to ensure the principle of budget unity, so that regional and local authorities had sources of budget revenues that they could really influence, as well as the use of which would provide the greatest degree of tax refund through social and other services.

So, in the current situation, even with limited resources for generating revenues, the local budget should significantly improve the mechanism of state regulation and increase the efficiency of the use of budgetary funds, as well as mitigate the decline in socially significant spending.

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