

# The Essence of the Concepts of Local Budget and Deputy Control

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**Annotation:** This article focuses on the concept of the local budget and the essence of the content. At the same time, an attempt was made to cover the issues of income and expenses of local budgets in our country. The history and chronology of the formation of local budgets is presented. The article reveals the importance of the establishment of parliamentary control over local budgets today in the well-being of the country and the population. It is based precisely on ensuring the stability of society, serve to strengthen the trust of individuals in public administration.

**Keywords:** local budget, social sphere, administrative, funds, territory, monetary resources, budget system

At present, the issue of local budgets has been considered important in the reform of the social sphere in our country as well as in the world. Each country has its own local budget, which is inextricably linked with the economic possibility of territories, the fact that it is an industrial zone and the factor of intellectual potential and human capital. Local budget (local budgets) is a collection of cash and non-cash cash resources and flows of local administrative-territorial structures of the Republic of Uzbekistan, which serves to ensure the normal level of local economic needs and to provide socio-cultural services to the population of the local territory with cash resources. That is, it is the part of the state budget that forms the Corresponding Regional, District, Municipal Monetary Fund. Local budgets refer to the sources of income and the amount of receipts from them, as well as the directions and amount of expenditure of funds allocated for specific purposes during the fiscal year. Revenues from local budgets are made up of local taxes and fees as well as fees. Funds of local budgets are one of the financial sources of territorial development. Local budgets are an integral part of the state budget of each country. The issue of local budgets arose in a certain period, having its own history. The first local budgets on the territory of Uzbekistan initially began to take shape as City and regional budgets in the 70s of the XIX century, after the establishment of Russian colonial rule in Central Asia. Uezd budgets were subsequently created. The size of these budgets was determined by the officials of the central apparatus of the Turkestan governorate of Tsarist Russia, not taking into account the number and needs of the population, and the largest part was spent on management, policing, judicial bodies. For the first time in Uzbekistan, local budgets of modern appearance appeared in 1924-1925. The main purpose of the funds of local budgets is that at its expense, in accordance with the procedure established by law, the implementation of targeted programs and activities of science, education, health, Culture, Sports, Social Security, ensuring the activities of local government bodies, maintaining budgetary organizations, developing sectors of the economy is financed. Issues of creation, formation of local budgets, financing of expenses are carried out in accordance with the law of the Republic of Uzbekistan "on the budget system". According to him, the deputy of the local council in his constituency is actively involved in organizing and supervising the implementation of laws and decisions of representative bodies of power, constantly informing the population about the work of the representative body of the relevant authorities. Having studied the requirements and needs of voters, as well as public opinion, it is necessary to constantly communicate with the relevant state authorities, to represent their interests in the relevant local council. The dynamics of reforms in Uzbekistan necessitates changes in society by permanent commissions of Deputies of the local council to quickly consider the most pressing issues operatively, reflect the interests of citizens and cultivate the potential for their timely resolution, ensuring public control. This, in turn, indicates the need to regularly improve the organizational and legal framework for the activities of Deputies. Today,

special attention is paid to strengthening the activities of the local councils of people's deputies, formed as a body representing the interests of the people, and expanding the powers of control. In particular, the president of the Republic of Uzbekistan has launched a number of initiatives to reform the activities of representative bodies of local government, to further strengthen and improve the foundations of their activities. As a result of this, the powers of local councils and their supervisory duties are expanding from year to year. Deputies were assigned the establishment of effective deputy control over executive power, the accountability of local public administration bodies before local councils. They were given powers such as approving decisions to amend the local budget, hearing reports from relevant leaders on their implementation, reviewing and approving limited amounts of regulatory Inter-budgetary transfers allocated to local budgets. It consists in ensuring that, at the core of the powers given, the benefit of the people, a person lives a prosperous life as a high value. The conditions of modern development create the need for further improvement of the effective use of local budget funds. The reason is the development of the country, the consistent improvement of the construction of the state and society, the need for budgetary openness and transparency in achieving the results of reforms. From this point of view, the further implementation of control over the targeted and rational expenditure of budget funds is a reasonable necessity. This means that the process of finding solutions to problems with budget execution and bartending these problems is much more complicated if information about the implementation of the state budget, budgets of State target funds are not disclosed, parliamentary, public control is not provided. We are studying the problem of local budgets first of all, we should pay attention to the income of local budgets, and then to the expenses of local budgets.

Taxes attached to each link of the budgetary system have a specific economic content and special significance in the formation of income of the general state budget. From this it can be concluded that the main part of the income of the state budget is taxes.

The city of Tashkent, Tashkent, Fergana, Bukhara, Kashkadarya and Navoi regions with high economic potential have a significant share in the formation of state budget revenues. It is in this place that our attention to the state budget is inextricably linked with local budget revenues. The level of income of the regions rises to the level of Budget sales will also increase. This in turn causes the population to improve their lifestyle.

In world experience, one of the methods widely used by higher budgets in the regulation of lower budgets is considered a system of regulation by means of regulatory deductions, and in the national budget system, too, their importance and contribution to the structure of revenues of local budgets are high. Revenues of local budgets are a source of financial resources of local government bodies aimed at the financial provision of territorial socio-economic activities. In this case, the attached income is the funds belonging to the subject of budgetary law, that is, those that constantly come to the budget in full or in a strictly established share. One of the main factors of their financial independence is the growth of local taxes and fees in the structure of local budget revenues. Economist scientist g.Polish argues that through the research of a comprehensive assessment system for the stability of local budgets, in order to ensure financial stability, legislative attached revenues, i.e. local taxes and fees, should account for an average of 50-60% of their income.

Local budgets today perform several necessary tasks in the development of the economy and in the process of improving the well-being of the population. Firstly, the formation of monetary funds for the financial support of the activities of local authorities; secondly, the rational distribution and use of the formed monetary funds between different sectors of the economy; thirdly, control over the financial economic activities of enterprises, organizations and institutions that are under the management of local authorities. The expenditure part of local budgets is manifested as a result of the economic and social processes of the country. The main aspect of the activities of local government bodies is the implementation of plans in the economic and social development of the territories owned by them. The increase in population and the organization of landscaping in populated areas leads to an expansion of local budget expenditures. In this case, it becomes important to control where, in what order these expenses are spent. The establishment of Deputy control in order to prevent the processes of appropriation of funds gives its result.

The timely implementation of remuneration and other payments from local budgets by operating institutions in the social sphere is one of the important factors in stimulating demand in the economy. Therefore, a number of measures are being implemented aimed at increasing the effectiveness of the implementation of local budgets by strengthening budgetary discipline. In particular, the need for deputy supervision over the expenditure of local budgets. Doing so will serve for the well-being of the country and the population. Ensuring the target and location of local budget expenditures leads to an increase in the responsibilities of citizens' self-government bodies for social protection of the population. In world practice, the financial capabilities of local budgets were expressed through their absolute stability.

Today, the practice of discussing the laws entering the Senate of the Oliy Majlis in local councils, promoting the removal and elimination of problems in the territories to Parliament through senators has been established. As a result, local councils are becoming a supervisory body in constant movement. At the same time, we can conclude that there are still many tasks that need to be done, "a system of Deputy control has been created." It requires the implementation of theoretical and practical work in this regard. It is in the article that the main issue of the scientific work on the rise is also focused on this dolzhar problem. Based on the requirements of the time, the tasks that must be carried out in the first place by the standing commissions and secretariats of local councils are being determined in order for representative bodies to become the Institute of literal control. In order to ensure the openness of Deputy control over the local budget in Tashkent, it is carried out to declare the composition and results of expenses carried out by government agencies through the site and The Telegram channel. This in turn increases confidence in people's deputies in the population and serves to improve the lifestyle of the population.

In conclusion, it can be noted that the establishment of Deputy control over the local budget expenditures carried out today will lead us to ensure the well-being of the country, territories and lifestyle of the population, as well as to show that we have experience in this field in the world.

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