

Methodological basis of state budget expenditure planning

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Abstract: The article examines the theoretical foundations of the formation of budget expenditures, their importance and classification, considers the essence and principles of budget planning, and analyzes the main methods of budget expenditure planning.

Keywords: budget planning, budget costs, planning methods, normative regulation

Budget expenditures are a leading link in the public financial system. They occupy an important place in the political and economic life of any state. Budget relations are relations between governing bodies of any level of the budget system on issues of consolidation and delimitation of budgetary powers, as well as compliance with all rights and obligations, obligations in the field of development, approval, execution of budget processes. Thanks to the budget, any state can concentrate financial resources in the most important areas of social and economic development, using the budget as a means of state regulation of the economy.

Budget expenditures are funds aimed at financially ensuring the functions and functions of Public Administration and local self-government bodies. Budget expenditures play a decisive role in regulating the country's economy. Many factors influence the composition and amount of budget expenditures:

- state structure;
- Public Policy (external and internal);
- general level of economy;
- the level of welfare of the population, etc.

Budget expenditures are of great importance in solving social problems. Many important sectors of the provision of social services to Citizens (Health, Education, Social Security) are funded from the budget.

Budget spending planning helps the state assess the state of economic development, taking into account the role of budget spending and its impact on various aspects of management, since the country's expenses help to update production funds, develop and introduce advanced science achievements. in production.

The economic essence of budget spending is manifested in a large number of expenses. Each of them has both quantitative and qualitative characteristics. The quality characteristic reflects the economic nature and allows you to determine the

purpose of budget expenditures. Quantitative characteristic allows you to determine their value.

The variety of types of budget costs depends on the following factors:

- level of socio-economic development of the state;
- network of communications between the budget and the national economy;
- administrative-territorial structure of the country;
- forms of provision of budgetary funds, etc.

The combination of these factors leads to one or another system of budget expenditures at all stages of the socio-economic development of any country.

To determine the role and significance of budget expenditures in economic life, a classification is carried out according to certain criteria. The use of data grouped by budget classification elements allows you to see a realistic picture of the movement of budget funds and influence economic and social processes. Comparison of plan and reporting indicators, analysis and comparison of relevant information makes it possible to make conclusions and recommendations on the direction of the main cash flows for the use of budget funds, economic and social development.

Expenditures	2021	2022
Expenditures – total	188,257.1	236,692.0
Social Expenditures	92,013.6	117,691.9
Expenditures for the economy	21,169.7	34,090.9
Expenditures to finance centralized investments (including "Obod qishloq" and "Obod makhalla" programs)	29,900.1	27,807.0
Maintenance of government, administrative, judicial authorities and prosecutor's office	8,479.2	11,468.6
Maintenance of courts	849.8	1,117.6
Maintenance of citizens' self government bodies and state support for NGOs	1,132.7	1,068.9
Reserve Fund of the Cabinet of Ministers, Republic of Karakalpakstan, provinces and Tashkent city	1,401.8	1,811.0
Expenditures on the public debt servicing (interest expenses)	2,238.2	3,528.5
Other Expenses	31,072.1	38,107.6

1-picture. Execution of the state budget expenditures in 2022, billion UZS¹

In 2022 the State Budget expenditures have been executed in the amount of 236,692.0 billion UZS, which is by 48,434.9 billion UZS more than in 2021.²

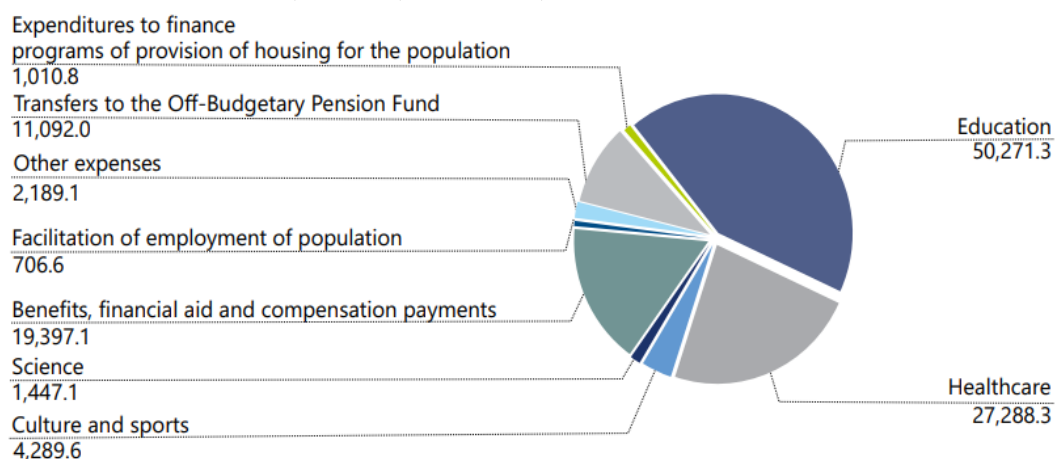
According to its role in social reproduction, budget costs are divided into two parts: the first part is associated with the development of material production, the improvement of its network structure, the second part is spent on the maintenance and further development of the non-productive sphere.

¹ www.openbudget.uz compiled by the authors based on the data of the Open Budget portal of the Republic of Uzbekistan

² Budget for citizens. Ministry of Finance of the Republic of Uzbekistan, UNDP. T.: 2022. 20 p.

According to its economic content, current and capital budget costs can be distinguished. Current expenses are the part of expenses that ensure the current activities of public authorities and administrations, budgetary institutions, local public authorities, and other expenses that are not included in capital expenditures. Capital expenditures are part of budget expenditures that provide investment and innovative activities as well as other expenses aimed at expanding reproduction, in the implementation of which property is created and increased.

Grouping budget expenditures according to state goals reflects the tasks carried out by the state - economic, social, Defense, etc.



2-picture. Structure of expenditures on social sector, execution in 2022, billion UZS³

In 2022 49.7 % of the State Budget expenditures were represented by social expenditures that were executed in the amount of 117,691.9 billion UZS, which is by 25,678.3 billion UZS more than in 2021. A substantial amount of funds under social expenditures was directed to the education sector.⁴

Of great importance is the functional classification of budget expenditures, reflecting the areas of public activity to which funds are directed. At the same time, all expenses are divided into the following main sections: 1) national issues; 2) National Defense; 3) national security and law enforcement; 4) national economy; 5) housing and communal services; 6) protection of the natural environment; 7) Education; 8) culture, cinematography, media; 9) health and sports; 10) Social Policy; 11) cross-budget transfers.⁵

This classification clearly reflects the position of the state in various spheres of public life. In the specified cost groups, the costs of implementing the most important national programs can be additionally allocated. The allocation of funds to certain types of targeted programs ensures the priority concentration of budgetary funds and their use in the most important areas provided for by state bodies. The main methods of planning a budget: balance sheet method; economic and mathematical methods;

³ Source: www.openbudget.uz (Open Budget portal)

⁴ Budget for citizens. Ministry of Finance of the Republic of Uzbekistan, UNDP. T.: 2022. 20 p.

⁵ Budget code of the Republic of Uzbekistan // national base of Legislative Data, 21.04.2021-y., 03/21/683/0375.

method of Economic Analysis; normative; target program; index; modeling methods; extrapolation method; prediction method, etc. The main method of planning a budget is balance, since it reflects the content of the budget as the main balance of income and expenses. Economic and mathematical methods make it possible to ensure the variability of solutions, to model the optimal proportions.

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