

THE BUDGET-TAX SYSTEM IS BASED ON THE PRINCIPLE OF OPENNESS

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**Abstract.**

In this thesis, the reforms carried out in the past years in the field of the budget system of the Republic of Uzbekistan and ensuring its openness are described. The theoretical and legal framework has been analyzed and the prospective plans put forward by the president have been adopted.

Keywords.

Budget system, principle of openness, government portal, public administration

President of the Republic of Uzbekistan signed a decree "on additional measures to ensure transparency and openness of Public Administration and increase the country's statistical potential".

It is noted that within the framework of the government portal of the Republic of Uzbekistan there is an open data portal of the Republic of Uzbekistan, which allows individuals and legal entities to use the information in a machine-readable format in multiples, free and free of charge.

As prescribed:

a) the State Statistics Department of the Republic of Uzbekistan coordinates the activities of state bodies and organizations on the formation, maintenance and updating of the list of open data collections and timely reflection of relevant information on the portal;

b) the National Agency of Project Management under the president of the Republic of Uzbekistan is responsible for the technical support and maintenance of the portal and its continuous development;

C) information on the portal:

only higher-level structures of state bodies and organizations, including the Council of Ministers of the Republic of Karakalpakstan, are declared by the authorities of the regions and the city of Tashkent;

it is published in Uzbek, Russian and English, including machine learning and other formats; it should be exactly the same and interconnected with the information published on the official sites of state bodies and organizations;

g) the task of preparing information in state bodies and organizations and placing it on the portal is assigned to specialized units responsible for the implementation of the "year of active investment and social development" strategy of the president of the Republic of Uzbekistan in five priority directions of development of the Republic of Uzbekistan in 2017-2021, organized in accordance with the decree

In the structure of the central branch of state statistics, within the framework of the established total number of management personnel, a division responsible for the Coordination of activities of state bodies and organizations on the formation, maintenance and updating of the list on the portal will be established. The state statistics office ensures that within a month the department is replenished with highly qualified personnel. Within the framework of the development of the portal, the state statistics agency was granted the following rights:

- ✓ information and its sources, including internal and other documents regulating legal relations in the field of data formation and their use;
- ✓ Development of the portal, as well as obtaining advice from state bodies and organizations on issues related to the published information on an impartial basis;
- ✓ engaging experts, consultants and organizations (including foreign ones) on a contractual basis within the framework of the execution of this decision;
- ✓ Attract funds from international financial institutions, donor countries, including grants (technical support) to improve the portal, as well as to assess the activities of government agencies and organizations in the field of open data.

As it turned out, from 1 April 2019 year:

When determining the salaries of the employees of the central branch of the state statistics service on the basis of approved accruals of payment for Labor on a single tariff set, the tariff coefficient is applied with an increase of 1.3 times; monthly allowance for per-year services to employees of the state statistical bodies is paid in the following amounts (in coefficients; From 20 years to 25 years-0,5; more than 25 years – 0,6. The internship, which gives the right to receive a prize money for its multi-year services, is considered in accordance with the procedure approved by the state statistics office in agreement with the Ministry of Finance of the Republic of Uzbekistan.

The expenses related to the implementation of the measures provided for in this paragraph are covered from the account of the state budget of the Republic of Uzbekistan.

Of the following:

a) heads of state bodies and organizations:

The completeness, reliability of the information published on the portal, its timely formation and updating;

Content and quality of information posted on the portal;

Ensuring transparency and freedom of use of information of the Republic of Uzbekistan on the Internet;

to study international methodological standards, recommendations in the formation of relevant information and to apply them in practice;

b) to create convenience for internal and external users in obtaining the necessary information about the Republic of Uzbekistan from the portal of the agency;

C) the state statistics office has determined that it is personally responsible for ensuring that the list published on the portal is regularly updated, taking into account the international experience and feedback from users.

In his address to the Oliy Majlis, the president of our country Shavkat Mirziyoev stressed the need to revise the budget system, ensure that the budget revenues and expenses are open to our people. After all, openness in the management of the state and society, transparency in the distribution and expenditure of the country's budget is an important condition for the decision-making of genuine people's power and the construction of a legal democratic state based on civil society.

The seminar, organized at the Academy of Public Administration under the president of the Republic of Uzbekistan on the topic "budget transparency and assessment of risks in the budget-tax sphere", made it possible to analyze the work carried out in this regard in our country, exchange views on the international norms of information disclosure on the targeted expenditure of public funds.

The event, organized jointly by the Ministry of Finance of the Republic of Uzbekistan, the International Monetary Fund and the World Bank, was attended by members of Parliament, heads of relevant ministries and departments, experts of the banking-finance, tax system, research institutes, leading experts of the International Monetary Fund. At the event, the principles of transparency in the budgets and spending of state and state target funds, openness of information on the main directions of tax and budgetary policy were discussed.

It is added to the expanded general norms of the International Monetary Fund of Uzbekistan in the dissemination of information. This is reflected in the statement of the organization on May 3, 2018. On this basis, in our country with the participation of international financial institutions,

the private sector and representatives of the scientific circle, measures are being developed to reform the management of the state financial system, ensure the openness of budget data for internal and external users.

– Informing the public about the formation and execution of the budget system, the funds of state – owned funds is an important condition for ensuring openness and transparency of the budget, - said the head of the Department of the Ministry of Finance Ismonjon Mamajonov. – Taking into account this, the main Department of the state budget, the Ministry of Finance and the UN Development Program jointly planned to announce the implementation of the budget of the country for 2018. This information was developed in an understandable language for citizens, in the form of additional comments and infographics. The document will be available to the public in the coming days.

The participants of the event noted that new reforms are being implemented in our country that meet the modern requirements in the field of Budget-Tax Policy, and national approaches are being revised during the study of international practice and experience. Within the framework of the Seminar, international experts participated in their presentations on such important issues as budget-tax reporting, conducting the compilation of state financial statistics on the basis of universally accepted indicators, providing funds coverage, medium-term planning and programming of the budget.

– Planning the budget for the medium many three in the experience of developed countries, - said the International Monetary Fund Advisor Mat Kruk. – It allows budget allocators and budget organizations to forecast their activity prospects for a longer period. Uzbekistan has also developed a medium-term budget this year, which we highly appreciate. Mutual communication and exchange of experience is important in its gradual, purposeful implementation.

During the reporting period, it is important to ensure the openness of information on the criteria for assessing the effectiveness of the state budget expenditure, the execution of the funds of the target savings within the established criteria. During the dialogue, it was noted the necessity of analyzing macro-fiscal trends and general assessment of financial indicators in the formation and expenditure of state budget revenues.

According to experts, Uzbekistan is actively involved in the assessment process carried out in accordance with the International Monetary Fund's code on transparency in the tax and budget sphere. This demonstrates the country's aspiration to integrate into the international community in ensuring transparency of tax-budget data. At the end of the event, it was agreed to develop a plan of medium-term action for the participation of the country in the budget deficit survey conducted by the International Organization for budget cooperation.

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