

**ANALYSIS OF PROBLEMS IN THE PROCESS OF
PARLIAMENTARY CONSIDERATION OF BUDGET
PERFORMANCE REPORTS IN UZBEKISTAN**

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ABSTRACT

The article analyzes the problems that arise in the process of parliamentary consideration of budget execution. Firstly, in the process of hearing reports on the execution of the state budget by the Parliament of Uzbekistan, the issue of regulating the interaction of the Republic of Uzbekistan with the Central Bank was analyzed, and the importance of the participation of the central bank in this process was based on the experience of the United States and Russia. Secondly, in the process of hearing reports on the execution of the state budget, the issue from the State Tax Inspectorate of the Republic of Uzbekistan on the effectiveness of the main directions of tax policy in the country was analyzed. Thirdly, it analyzes the requirements for decisions to be taken by the Parliament based on the results of hearing reports on the execution of the state budget, and identifies issues of Parliament's influence on the government in exercising parliamentary control over the execution of the state budget.

Keywords. state budget, parliament, control, Central Bank, tax authority, committee, reporting, budget process.

When exercising parliamentary control over the state budget, the consideration by the parliament of reports on the execution of the state budget is of particular importance. It should be noted that there are certain problems in this regard in Uzbekistan. In the article we will try to analyze some aspects of this process. In the process of hearing reports on the execution of the state budget by the Parliament of Uzbekistan, it is important to regulate relations with the Central Bank of the Republic of Uzbekistan. Currently, the Central Bank of the Republic of Uzbekistan does not participate in hearing reports on the state budget of the Government by the Legislative Chamber and the Senate of the Oliy Majlis of the Republic of Uzbekistan. That is, the question of the effective use of the state budget funds by the Central Bank is not discussed by the Parliament along with hearing reports on the execution of the state budget. This is inconsistent with the practice of developed democratic countries and some CIS member states. For example, in the US Congress, when considering the effectiveness of the execution of the state budget, the report of the Federal Reserve Service is heard. In the Russian Federation, the parliament also discusses the effectiveness of the execution of the state federal budget along with hearing the report of the Central Bank of Russia. In accordance with the first part of Article 8 of the Law of the Republic of Uzbekistan “On the Central Bank of the Republic of Uzbekistan”, the Central Bank is accountable to the Senate of the Oliy Majlis of the Republic of Uzbekistan. This situation can become a legal basis for introducing into the work procedure of the national parliament, including the Senate, the practice of hearing the report of the Central Bank on the effective use of state budget funds in the process of hearing reports on the execution of the state budget. To do this, it is proposed to amend the current legislation. According to the second part of Article 8 of the Law “On the Central Bank of the Republic of Uzbekistan” “The Senate of the Oliy Majlis of the Republic of Uzbekistan considers the annual report of the Central Bank along with the conclusion of the audit organization.” However, the legislation does not specify what kind of audit organization it is, by whom it is involved, and what powers it has to conduct an audit of the activities of the Central Bank. These circumstances may lead to the practice of independent determination of

this audit organization by the Central Bank; which, of course, raises doubts about the objectivity and impartiality of the audit conducted by the audit organization and the opinion drawn up based on its results. In our opinion, before hearing the annual report of the Central Bank by the Senate of the Oliy Majlis of the Republic of Uzbekistan, it would be advisable to study its activities together with the Accounts Chamber of the Republic of Uzbekistan and the audit organization chosen by it. To do this, in part two of Article 8 of the Law of the Republic of Uzbekistan “On the Central Bank of the Republic of Uzbekistan”, it is proposed to replace the words “audit organization” with the words “Accounts Chamber of the Republic. Uzbekistan”. When the Parliament hears reports on the execution of the State budget, hearing reports from the State Tax Committee of the Republic of Uzbekistan on the effectiveness of the main directions of tax policy in the country is particularly important. As is known, in the reports on the execution of the state budget submitted to the chambers of the Oliy Majlis of the Republic of Uzbekistan, one of the main places is occupied by funds received by the state budget from taxes. This situation is also observed in the composition of the state budget of most foreign countries. Therefore, when exercising financial control by parliament, including in the process of parliamentary hearings on the execution of the state budget, much attention is paid to hearing the report of the competent state body implementing tax policy.

In particular, in accordance with the Federal Law of the Russian Federation “On Parliamentary Control”, the Government, along with submitting reports to the State Duma on the execution of various state budgets, also submits reports on the effectiveness of tax policy. However, in the practice of the Parliament of Uzbekistan, when hearing reports on the execution of the state budget, they rarely hear the report of the head of the State Tax Committee of the Republic of Uzbekistan on the effective implementation of the main parameters of tax policy previously approved by the Parliament as part of the state budget. One of the main reasons for this is that this function of the tax authority of Uzbekistan is not enshrined in law.

In this regard, it is proposed to supplement Article 7 of the Law of the Republic of Uzbekistan “On the State Tax Service” with the first part in the following edition: “The State

Tax Committee of the Republic of Uzbekistan and its territorial divisions submit to the chambers of the Oliy Majlis of the Republic of Uzbekistan and local representative bodies quarterly, every six months and once a year reports on the effectiveness of the tax policy of the State Budget and local budgets. The requirements for decisions taken by the Parliament on the results of hearing reports on the execution of the state budget are an issue of particular relevance. The Constitutional Law of the Republic of Uzbekistan “On the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan” contains a provision that “the annual report on the execution of the state budget is considered by factions and committees of the Legislative Chamber and approved by a resolution of the Legislative Chamber”. However, the law does not specify the requirements for the content of this resolution, that is, what should be reflected in the resolution adopted following the hearing of reports on the execution of the state budget, most importantly, how the parliament can react on the execution of the state budget. This gap is also not eliminated by the Law of the Republic of Uzbekistan “On the Regulations of the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan”, since it completely repeats the norm of the above constitutional law.

As a result, the chambers of the Oliy Majlis of the Republic of Uzbekistan, following the results of hearing reports on the execution of the state budget, are limited only to issuing a resolution on the approval of these reports. Meanwhile, in the parliamentary experience of developed countries, the discussion of the execution of the state budget is a powerful tool for parliamentary financial control over the government, and as a result of this control, the parliament widely uses all forms of political responsibility, including the expression of a vote of no confidence in the government, the dismissal of government members from office or their resignation. Some of these similar political responsibilities that may apply to government members are enshrined in our national legislation. For example, in accordance with Article 31 of the Law of the Republic of Uzbekistan “On the Rules of Procedure of the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan” “during a preliminary discussion of the issue of the implementation of the state budget, factions and committees of the Legislative Chamber may request additional information from the relevant authorities

regarding the execution of the revenue part of the state budget, on the state of disbursement of allocated funds, as well as information on their targeted spending and effective use. At the same time, the factions can initiate the study by the relevant committees of the Legislative Chamber at the local level of the issues of targeted spending and the effective use of budget funds.”

In accordance with Article 22 of the Law “On the Regulations of the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan” “in the event of persistent contradictions between the Prime Minister of the Republic of Uzbekistan and the Legislative Chamber on a proposal officially submitted to the President of the Republic of Uzbekistan by deputies of the Legislative Chamber in the amount of at least one third of their total number, the issue of expressing a vote of no confidence in the Prime Minister is submitted for discussion at a joint meeting of the chambers of the Oliy Majlis of the Republic of Uzbekistan. A vote of no confidence in the Prime Minister of the Republic of Uzbekistan is considered adopted if at least two-thirds of the total number of deputies of the Legislative Chamber and members of the Senate, respectively, vote for it. In this case, the President of the Republic of Uzbekistan decides to dismiss the Prime Minister from office. At the same time, the entire composition of the Cabinet of Ministers of the Republic of Uzbekistan resigns together with the Prime Minister.” This article lists three types of political responsibility of members of the Government: a vote of no confidence in the Prime Minister and his dismissal, as well as the resignation of the entire government. A number of other types of political responsibility are enshrined in Article 21 of the Law of the Republic of Uzbekistan "On Parliamentary Control":

- Submit a proposal for the resignation of a government member to the President of the Republic of Uzbekistan;
- submit proposals and recommendations to the relevant state bodies, economic management bodies on holding officials accountable, dismissing them from office.

In order to ensure the application of the types of political responsibility of the government and other executive authorities in parliamentary practice, it is proposed to clearly indicate in the current legislation, based on the results of which measures of parliamentary control they should be taken. For example, in Article 9 of the Law of the Republic of Uzbekistan “On

Parliamentary Control”, parts four and five are proposed to be worded as follows: “Following the results of hearing the report of the Prime Minister, the Legislative Chamber, the Senate adopts a resolution that may contain proposals aimed at improving the efficiency of the government on certain topical issues of the socio-economic development of the country, including the announcement of a vote of no confidence in the Prime Minister and the resignation of one of the members of the government. The decision of the Legislative Chamber, the Senate adopted following the results of hearing the report of the Prime Minister is sent to the Cabinet of Ministers, and in the case of proposals to declare a vote of no confidence in the Prime Minister and the resignation of one of the members of the government - to the President of the Republic of Uzbekistan.

Instead of a conclusion, it should be noted that the consideration by the parliament of reports on the execution of the state budget is a political control, and the participation of the Central Bank of the Republic of Uzbekistan and tax authorities in this process is particularly important. In turn, to increase the practical significance of this process, it is very important to exert political influence on the government.

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