

THEORETICAL FOUNDATIONS OF THE CONCEPT OF THE LOCAL BUDGET

Abdumavlon KASIMOV,

Researcher of National University of Uzbekistan

E-mail: kasimov750@mail.ru

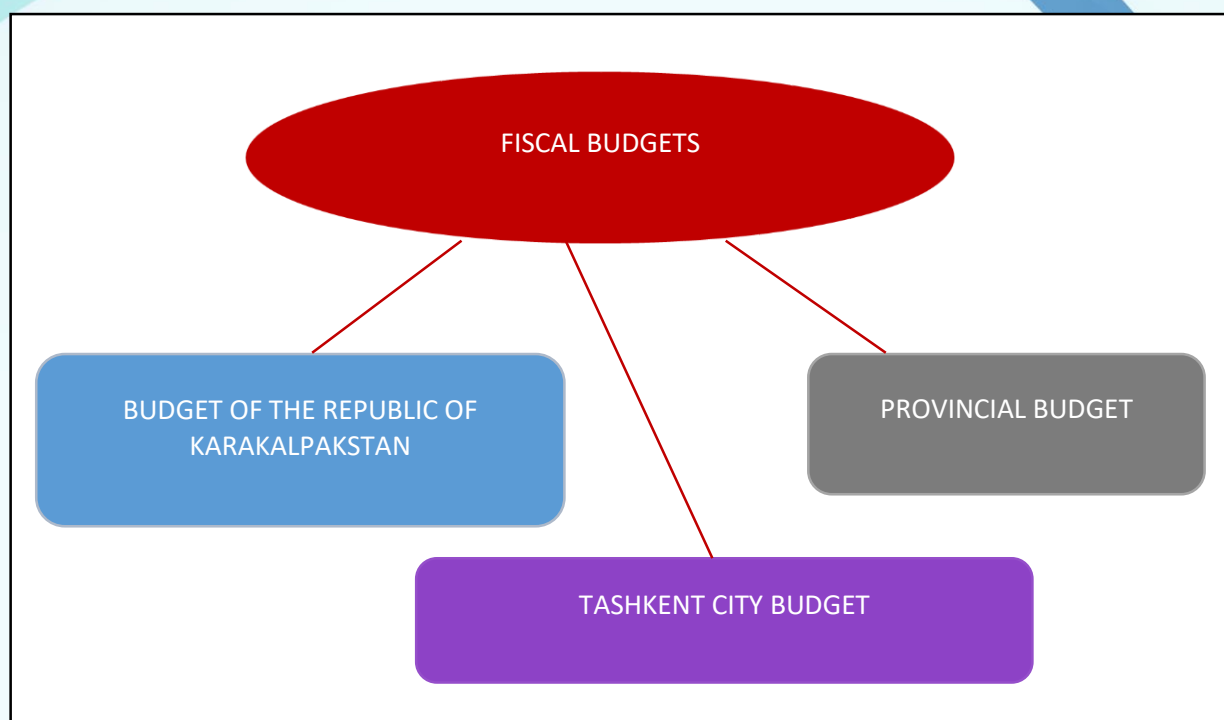
ABSTRACT

This article discusses the concept of the local budget and its theoretical foundations. Also today, an attempt was made to highlight the mechanisms of spending local budget funds and control over it. It was analyzed that this, in turn, serves as an important basis for the spread and development of society, as well as for the prospects of the regions. In this article, the opinions of scientists on the theoretical foundations have been studied and analyzed.

Keywords: budget, local budget, deputy control, budgetary organization, trust funds, territorial finance, tax.

The local budget is a part of the state budget that forms the Corresponding Regional, District, Municipal Monetary Fund, which provides for the sources of income of a particular administrative unit and the amount of revenues from them, as well as the directions and amount of expenditure of funds allocated for specific purposes during the financial year. Includes budgets in accordance with the administrative –territorial division. The structure of the local budget of the city of Tashkent includes the city budget and budgets of districts that are part of the city.

1-table



The budget of the Republic is a part of the state budget used in the financing of events of national importance, which provides for the amount of sources of income and revenues from them, as well as the amount of directions and directions of expenditure of funds allocated for specific purposes during the financial year. We draw our causal attention to the issue of the local budget, in which the problem we are studying is precisely devoted to the parable of the local budget.

2-table



The importance of Deputy control in ensuring transparency in the expenditure of local budget funds was considered important. Deputy control is an organizational and legal activity related to the monitoring and

verification of the state of viability of legislation by local councils of people's deputies, their permanent and temporary commissions, executive bodies of Deputy groups and deputies, as well as other legal and official persons within the competence of local councils of people's deputies, including identifying existing obstacles, shortcomings, their elimination, as well as At this point, it is advisable to give a definition to the word control. Control is an Arabic loanword meaning to govern, govern. That is, the Ministry expresses the meaning of control over something by the administration, observation. So, Deputy control it represents the management, management of the expenditure of local budget revenues. In the philosophical views of the thinkers of antiquity Plato, Aristotle, Cicero, one can see his thoughts on the expenditure of funds in their place. It is argued that in the development of the state, the gods, it is important that the amount of funds and its place are reached. Abu Nasr, who was awarded the title of the second teacher in the east, is embodied in the work of the Farabi state Treasury, sources of replenishment, his thoughts on spending and his control, the city of Fozil people. Ibn Khaldun, reflecting on the foundation of historical-social development on material principles, revealed the importance of material goods in the development of society. In Amir Temur's arrangements, " Amir said that they should avoid putting them in dire straits when collecting goods from or plunging the country into poverty, while the dwindling treasure of raiyat (state) would cause sipoh to disperse. Sipoh's views that the dissolution, in turn, leads to the weakening of the kingdom", while the importance of taxes is revealed in the dissolution of society, also paid serious attention to the issue of ablated spending of collected taxes in its place . Although the concept of Deputy control was not used in the sociological scientific literature, it was he who tried to shed light on the economic factors affecting the development of society. At this point, we draw our attention to the views of non-residents of the science of sociology. In particular, the founder of the science of Sociology, The French sociologist Augusta Comte, studied in his works as a structure

based on the static and dynamic laws of society. In this, he emphasizes that Social Statics determines the stability of society, the state of balance. This in turn also represents the expenditure of funds in its place. So, while the static state of society represents the client, the dynamic state is the basis for its development. In this case, when the state of equilibrium studies the basic order, the social dynamics manifests as a sociological category indicating the change, development of society, internal (endogenous) and external (exogenous) factors of Social Development. Adam Simit is also one of the major scientists who has massively contributed to the development of sociology. Although he was known as an economist scientist, his views greatly expanded the development of sociology. The scientist's work "studying the nature and causes of the wealth of peoples" shows that the main source of social wealth is an individual desire for well-being, as well as a desire to achieve a higher level in society, which is inherent in each individual. At the same time he believes that a market economy is an ideal regulatory mechanism. Smith saw it useful to eliminate all restrictions and monopolies as an obstacle to economic development. In our opinion, there are various obstacles to the expenditure of local budget funds, which we consider that Deputy control is important in preventing. From this point of view, the idea of Adam Simitni is directly related to the topic under study. While the use and control of local budgets is reflected in the works of the American sociologist John Masionis on the issue of modernity and progress, Jochn Waltz focused on the importance of economic indicators in the development of society. In his works, Vallaje Oates draws his attention to the parable of "decentralization" of the expenditure of local budget funds, noting that the higher the level of the decentralization process, the higher the efficiency of the result. In our eyes, we came to the following conclusion as a result of a study of research work, scientific articles and literature on the mechanism of distribution of the state budget in the research of the subject, approaches to improving the effectiveness of this field, international experience and its

implementation in our country. In this case, it is advisable to study the scientists who studied the topic in two groups, studying to the researchers of the first group directly the fact that in the distribution of the state budget it is aimed at the result, the issues of improving the quality of management of budget funds in inter-budgetary relations of the researchers. The second group focused its researchers on the issues of decentralization of budget distribution and the involvement of the general public in this process. These are economic and social issues with the issue covered in the literature of the two groups. As a conclusion, it can be said that the theoretical-methodological aspects of the problems of improving and developing the establishment of Deputy control over the funds of the local budget, the prospects for its near and far future can be forecasted by improving its management mechanisms. Because, sociology studies and analyzes any social phenomenon, but also its positive and negative effects on society.

References

О.Ғайбуллаев, У.Ўроқов. Ўзбекистон Республикасида бюджет тизими ва жараёни. Ўқув қўлланма Тошкент: Baktria press, 2016. – 168 б.

Ўзбек тилининг изохли луғати. Ўзбекистон Републикаси Фанлар академияси Алишер Навоий номидаги тил ва адабиёт институти. «Ўзбекистон Миллий энциклопедияси» Давлат илмий нашриёти. Тошкент –2015. – Б.66.

Платон. Диалоги. – Москва: «Мысль», 1986. – С.605; Аристотель. Афинская полития./Пер. С.И.Радцига. Москва: Соцэкгиз, 1936. – С.198; Цицерон. О государстве // Диалоги. –Москва: «Наука», – С.1966.

Абу Наср Форобий. Фозил одамлар шаҳри. Тошкент: «Янги аср авлоди» 2018. –Б.320; Абу Райҳон Беруний. Қадимги халқлардан қолган ёдгорликлар. Танланган асарлар. 1-жилд. – Тошкент: «Фан», 1968. –Б.486; Ҳиндистон. Танланган асарлар. II-жилд. – Тошкент.

«Фан», 1965. –Б.497; Ибн Сина. Избранные философские произведения. – Москва: «Наука», 1980 – С.200; Ибн Халдун, «Китоб ул-ибар», («Ибратли мисоллар китоби»,–1370 й); Amir Temur «Temur tuzuklari» – Toshkent. « O‘zbekiston », 2015. –Б.143.

Конт О. Дух позитивной философии. Перевод с франц. Шапиро И. – Ростов н/Д.: «Феникс», 2003. – С.256.

Смит А. Исследование о природе и причинах богатства народов (пер. с англ. П. Н. Ключкина). – М.: «Эксмо», 2016. – 1056 с.

Sociology / John J. Macionis, Kenyon College. – Sixteenth Edition. –2014. –Р.738.

Walsh, John; Seignette, Sieu (1 January 1773). «Of the Electric Property of the Torpedo» Philosophical Transactions of the Royal Society of London. 63: 461–480