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## STUDYING THE OPEN BUDGET SURVEY AS A KIND OF INDEPENDENT WORK OF STUDENTS

**Abstract:** This article describes the purpose of studying the discipline “State Budget” by undergraduate students of the direction of study 5230600-“Finance”; considers the requirements for the level of knowledge, skills, and abilities of students who have studied this discipline; gives a description of the content of each module of the discipline; lists traditional types of independent work of students; considers the concept of the Open Budget Survey ranking; and gives examples of tasks for organizing students' independent work, which must be completed using the data from the official website of this ranking.

**Key words:** state budget, independent work, Open Budget Survey.

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### Introduction

The state budget is the main centralized fund of the state, providing public authorities with the necessary financial resources to perform their functions and tasks. Students of all economic areas of undergraduate studies in the Republic of Uzbekistan study the basics of the functioning of the state budget within the discipline “Finance”, and students of the direction of study 5230600-“Finance” receive knowledge, skills, and abilities in this area, studying the discipline “State budget”.

The main goal of the discipline “State budget” is to develop students' theoretical knowledge of the state budget and practical skills for the effective organization of budgetary relations.

To achieve this goal, this discipline performs the tasks of forming theoretical knowledge, practical skills, methodological approaches to organizing

budgetary relations and a scientific worldview. Based on the results of studying this academic discipline, students should:

— have an idea about: the budget system, the budget structure, the essence, necessity, and functions of the state budget; the content, objectives, and stages of development of budget policy; the basics of management and regulation of the budget system; the budget system and the budget process of foreign countries; the composition and structure of budget revenues and expenditures, sources of income generation, composition, and structure of budget expenditures; forms of interbudgetary relations between the republican and local budgets, forms of organization of budgetary relations;

— know and be able to use: patterns of development of the budget system; evaluation and analysis of the positions of the state budget; basics of

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budget forecasting; organization of the budget process, integrity, and differences in the distribution of powers to manage the republican and local budgets; the basics of budgetary powers of central and local governments and authorities; the fundamentals of the financial and budgetary legislation of the Republic of Uzbekistan; the strategy and tactics of developing the state budget; the theory and practice of treasury execution; the principles of organizing the budget system;

— have practical skills: making calculations of forecast indicators of the budget, analyzing the results of budget execution; organization and evaluation of the activities of the budget system management bodies; analysis of the current state and patterns of development of the budgetary system and budgetary device; organization of activities of budgetary control bodies; fulfillment of obligations of budget recipients and budget organizations; regulation of activity of budgets of the budgetary system; organizing the activities of treasury services, compiling reports on the execution of the budget and compiling and analyzing reports on the execution of estimates of budgetary organizations, developing financial plans for budget recipients, applying financial norms, checking the correctness of plans, using new computer technologies in their activities by budgetary system management bodies, using regulatory and legal documents in budget practice, conducting scientific research in order to determine the patterns of budget development.

The academic discipline “State budget” includes the following modules:

— Module 1. “Theoretical foundations of the state budget.” The themes of this module cover an introduction to the discipline “State budget”, the nature and importance of the state budget, the budget structure and budget system, the legal foundations of the state budget, the fiscal policy of the state, public budget management, interbudgetary relations and budget classification;

— Module 2. “The system of revenues and expenditures of the state budget.” This module examines the system of revenues and expenditures of the state budget, the state of the state budget and the budget process.

— Module 3. “Planning and financing of state budget expenditures”. The materials of this module reveal the issues of planning and financing the expenditures of budgetary organizations, state budget expenditures on education, healthcare, culture and sports, social security, economic goals, maintenance of government bodies;

— Module 4. “Budget control and organization of the budget process in foreign countries.” The themes of this module cover the basics of organizing budget control and the budget process in foreign countries.

The discipline "State budget" is studied for 2 semesters. The total number of hours of discipline is 186 hours, of which 52 hours are lectures, 52 hours are practical classes, and the remaining 82 hours or 44% of the total number of hours is self-education of students.

Traditional types of independent work of students include taking notes on educational material (textbooks, teaching aids, texts of lectures), writing essays, solving tests, writing essays [1-11]. Recently, in the teaching of special disciplines, more and more people are trying to use new ways of organizing students' independent work [12].

One of the types of organizing students' independent work is searching for information on the Internet, working with various sites, reading articles and other materials, studying statistical, practical and analytical reports. Let's consider the options for effective organization of independent work on the study of the discipline “State budget” on the example of the International Budget Partnership website, which publishes the materials of the Open Budget Survey ranking.

According to the official Internet-site located at <https://www.internationalbudget.org/>, The Open Budget Survey ranks countries according to their level of accountability in national budget processes. It is the world's only comparative, independent and regular assessment of transparency, oversight and participation in national budgets in 120 countries. A country's budget transparency score, reflected on the Open Budget Index, assesses the public's access to timely and comprehensive budget information. A transparency score of 61 (out of 100) or higher indicates a country is publishing sufficient information to support informed public debate. The OBS 2021 also measures the extent to which governments include the public in budget decision-making and monitoring, as well as the role and effectiveness of the legislature and supreme audit institution in the budget process. Now, let's discuss possible tasks for self-study work.

Task 1. Studying the Open Budget Survey website.

Students should open the site <https://www.internationalbudget.org/>, analyze its structure, the main pages of the site and write a brief note up to 5 pages with answers to the following questions:

- what is the design of the site?
- what are the main sections of the site and their names?
- what information is provided on the site?
- how many pages of the site are devoted to the description of the Open Budget Survey ranking?

Task 2. Description of the history of the emergence of the Open Budget Survey ranking and its significance.

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Based on the study of the site materials, students should find information on the following issues:

- what is the Open Budget Survey ranking?
- what is the history of its creation?
- what is the unit of measure for the ranking?
- how many countries took part in the first ranking?
- how many countries participated in the last ranking?
- what is the dynamics of the ranking during the event?
- why is this ranking important for the countries of the world today?

— what information does this ranking provide for national governments, businesses, non-profit organizations, citizens, international financial institutions, scientific organizations, individual researchers and experts?

Task 3. Studying the methodology for calculating the ranking of the Open Budget Survey [13].

Students should carefully study the ranking methodology and provide information on the following points:

- what is the ranking scale of the Open Budget Survey?
- what groups of indicators are used in its calculation?
- what is public availability of budget information?
- how are indicators of public availability of budget information evaluated?
- what are opportunities for the public to participate in the budget process?
- how are indicators of opportunities for the public to participate in the budget process evaluated?
- what is the role of formal oversight institutions?
- how are indicators of the role of formal oversight institutions evaluated?

Task 4. Studying the dynamics of one of the three groups of indicators of the Open Budget Survey ranking.

Students must select one of the ranking components and prepare information on the following issues:

- What does this ranking component mean?
- what is the dynamics of this indicator over the years of ranking measurement?

— which countries have the highest performance in this component?

— which countries have the lowest scores for this component?

— in which countries there is practically no dynamics of this component?

Task 5. Studying the indicators of one of the world's countries in the ranking of the Open Budget Survey.

Each student must choose one of the countries of the world that participates in the calculation of this ranking, find data for the selected country and answer the following questions:

— how long has this country been participating in the ranking?

— how did its indicators change in the whole ranking and for each component?

— is the questionnaire published for this country?

— what responses were received to each of the questions in the questionnaire?

— what is the final score for these answers?— What is the transparency of the country compared to others?

— what are public availability of budget documents of this country?

— how comprehensive is the content of the key budget documents that this country makes available to the public?

— what recommendations are given to this country to improve budget transparency?

— what is public participation in the country compared to others?

— what is the extent of opportunities for public participation in the budget process?

— what recommendations are given to this country to further strengthen public participation in the budget process?

— what are the budget oversight indicators of the country?

— what recommendations are given to this country to improve the budget oversight indicators?

The use of various tasks for studying the Open Budget Survey ranking for self-study of students will improve the quality of education in such an important discipline as the “State Budget” and will serve as the training of highly qualified specialists.

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