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SECTION 32. Jurisprudence.

THE ROLE AND IMPORTANCE OF THE BUDGET CODE OF THE REPUBLIC OF UZBEKISTAN TO IMPROVE THE IMPLEMENTATION OF BUDGETARY CONTROL

Abstract: The article is devoted to an actual problem of financial law - systematization and codification of the budget legislation. The author cites evidence that prior to the adoption and entry into force of the Budget Code of the Republic of Uzbekistan were more than 80 legal acts regulating budgetary relations. The adoption of the Budget of the code was a progressive step in improving the country's financial laws. The article surveillance are features of the new Budget Code.

Key words: Budget control, systematization, codification of financial legislation, the Budget code.

Language: English

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Introduction

Economic and financial framework of each sovereign state is the state budget, adopted and approved in accordance with established procedure. According to the budget can be judged not only on the economic power of the state, but also on the social development of the country's spending. According to the majority of scholars, under current conditions the budget becomes an essential tool for economic policy and the central part of the financial system of any state. One of the main objectives of fiscal policy in the Republic of Uzbekistan, aimed at long-term development is the improvement of the structures and mechanisms of budgetary control, increasing the efficiency of use of budgetary funds and the elimination of duplication of powers of state bodies in this sphere.

Analysis of the budgetary legislation showed that in Uzbekistan there were more than 80 legislative acts regulating budgetary relations, including budgetary control. It was therefore proposed to carry out the codification of the vast budget legislation norms to facilitate their application in practice [2].

Materials and Methods

Budget Code of the Republic of Uzbekistan entered into force on 1 January 2014 and that is

important for 2014-2015. It was provided for monitoring the progress of the implementation of the rules and regulations stipulated in the Budget Code with the introduction of changes and additions in the period.

Budget Code of the Republic of Uzbekistan, first of all, secured the basic principles of the budget system, which oblige the law enforcer to a certain behavior, set the rules of budgetary relations. The Budget Code reflects the following principles: unity of the budget system; the relationship of budgets of all levels; the balance of the State budget; forecasting revenue and expenditure planning; targeting and targeted nature of the budget; independence of the budgets of all levels; the efficiency of use of budgetary funds; the principle of accountability of the budget process.

Of particular importance is a clear regulation of the Budget Code of the control over the execution of the State Budget.

In the Budget Code of the Republic of Uzbekistan Budget Control section is dedicated to the last eight, consisting of three chapters. In Chapter 25 of the Budget Code contains general provisions on state financial control. To clarify the goals of financial control. Thus, in the given concept st.173 state financial control, in accordance with which it is



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carried out by bodies of state financial control in order to identify, eliminate and prevent violations of the objects of control of the budgetary legislation of the Republic of Uzbekistan.

Very significant is the fact that the Budget Code cemented types of state financial control. Thus, in accordance with Article 176. State financial control is subdivided into the following types: 1) control compliance - conformity assessment activities of the facility control requirements of the budgetary legislation of the Republic of Uzbekistan; 2) control of financial reporting - the reliability of evaluation, feasibility and timeliness of preparation and presentation of financial statements subject to audit. The financial legislation and compliance requirements of the law called financial discipline, and this view is supported by the opinion of a number of authors. "Legitimacy involves the discipline itself to a certain extent it depends on it. Strengthening discipline has a positive effect on strengthening the rule of law, and vice versa, misconduct undermined the firmness of the foundations of the rule of law " [3].

Describing the financial discipline are the following features. Through the subjects of budgetary legal relations of financial discipline associated rights and duties, while some entities are required to comply with the instructions specified in the legislation, and others - require precise standards of performance of the budget legislation. Therefore, compliance with financial, in particular, budgetary discipline is imperative, rather than slides. Yu.A. Krohina gives the following definition of financial discipline. "Fiscal discipline - is the realization of the rights and obligations of the submission contained in the legislation, as well as other regulatory and individual regulations, in order to regulate the accumulation process, distribution and use of funds of the state, municipalities, enterprises, institutions, organizations and individuals".

Discipline manifests itself in all spheres and directions of financial activity: fiscal, tax, credit, insurance, foreign exchange, etc. Therefore, fiscal discipline is divided into fiscal, tax, credit, etc.

We also consider it reasonable opinion that fiscal discipline can be considered as a separate category of financial law [4]. Summarizing and analyzing the data, we present the following definition.

Financial discipline - a category of financial law, by which is meant the exact strict compliance with the requirements of the current legislation by all subjects of the financial and legal relationships, for equitable redistribution of public resources in the

public interest, for the non-observance of discipline provides for liability. Fiscal discipline is a specific component of financial discipline. Compliance with budgetary discipline is very important for the state and for society as due observance of fiscal discipline generates the revenue side of the budget and in due measure of financial security budget authorities and the implementation of social programs. Especially increased importance of fiscal discipline during the financial and economic crisis, which still makes itself felt. Budgetary discipline at all stages of the budget process is the responsibility of the Main Control and Auditing Department of the Ministry of Finance of the Republic of Uzbekistan and its territorial divisions according to Article 181 of the Budget Code.

The Budget Code also identifies and controls. Thus, according to Article 177 of the Budget Code of the State financial control is carried out in the form of checks, audits, studies, monitoring and verification in order to control for the removal of objects of control violations identified by previous inspections.

Necessarily an integral part of budget legislation is the institution responsible. Responsibility - it is the duty of a person to undergo some deprivation of state-imperious nature of the offense [9-10]. Without liability institute budgetary rule of law would not be a logical conclusion. Therefore, the legal basis of the order and conditions of accountability for violations of budget legislation are reflected in the Budget Code. It is advisable to select the system of legal liability, along with its traditional kinds (administrative, criminal, civil) fiscal and legal responsibility as an independent responsibility.

Conclusion

Thus, in the Budget Code of the Republic of Uzbekistan are the concepts and levels of state financial control, legally established bodies of state financial control, are regulated by the principles of the types, forms and methods of state financial control. Moreover, the legislative level approved by the authority of the Accounting Chamber of the Republic of Uzbekistan, the Ministry of Finance of the Republic of Uzbekistan, the treasury departments, the Chief Audit Office of the Ministry of Finance of the Republic of Uzbekistan, as well as their cooperation in the implementation of state financial control. Based on this analysis it can be stated with confidence that the legislative framework of the legal mechanism of the state financial control were laid down in the Budget Code of the Republic of Uzbekistan.



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