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PROSPECTS FOR MEDIUM-TERM LOCAL BUDGET PLANNING

Abstract: The purpose of the article is to study the problems associated with the formation and rational use of local budgets agricultural territories. In particular, local administrative bodies of self-government are not able to independently form their own full-volume budgets. They are filled, as a rule, due to financial sources not controlled by the administrations of rural settlements. This has a number of negative consequences: it does not contribute to the activation and rationalization in the actions of administrative bodies of local self-government to replenish the tax potential of the territory; reduces the responsibility of the administration for the execution of budgets and the fulfillment of obligations to the population; gives rise to problems of dependency of local rural administrations in the formation of the revenue side of the budget; not conducive to the development of economic initiative.

Key words: local budget; tax revenues; non-tax revenues; gratuitous receipts; revenue structure; subsidies; subventions; subsidies.

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Introduction

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Each subject of the Republic of Uzbekistan must have the necessary financial resources, sufficient to support its activities and the exercise of the functions entrusted to municipalities. Local the budget is a key link in the whole financial system of municipalities. He performs focus and use functions all financial resources of the area in order to improve living standards rural population. Top priority is the maximum filling of local budget and most efficient use available financial resources. Wherein the main aspect is the increase in revenue parts of the local budget and the implementation of all local government functions provided organization of full financial independence [1, 2].

In the system of government and the whole society as a whole, an important role is played by the management of a municipal rural settlement. As a rule, rural settlements are at a fairly respectful distance from the district and regional centers, therefore, timely resolution of emerging problems in the territory of the settlement lies with the local authorities - the administration of the rural settlement. The

independent solution of many issues of local self-government allows us to strengthen the foundations of democracy, create the necessary conditions in terms of creating normal livelihoods of the population. An important role is played by issues of environmental safety, as well as measures for the social protection of citizens. Effective management of a municipal rural settlement allows optimally combine human rights and interests with the interests of municipal district administrations, regional and national, to strengthen the foundations of democracy, creating the necessary conditions for the life of citizens.

The normal development of local self-government is one of the reliable guarantees for ensuring the integrity of the state.

The effective development of rural settlements is largely determined not so much by the volume of natural resources available on the territory of the settlement as by the ability of the administration to organize the rational use of existing potential.

In modern society, active, focused work is being done to improve the institutional regulation of the entire system of local self-government. The system of legal support for the activities of the administrations of rural settlements is changing due to the

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intensification of the economic content of the functions of the municipal government.

All relations arising in the process of organization and work of local authorities are regulated by municipal law.

The term "local government" in modern conditions continues to be concretized and filled with more accurate content. From a legal point of view, local self-government is a subordinate system of power that operates within the framework of the existing legislative field, which is formed by the state.

The formation and revival of the pre-existing foundations of local self-government is associated with a radical restructuring of all state power structures in the 90s. last century.

In the historical aspect, the territories of many rural municipalities stood out without taking into account the rational execution of the principles assigned to them and all the functions assigned to them. This led to a mismatch between the organizational capabilities of rural administrations and their goals, objectives and functions.

In Russia there are two main types of forms of local government: urban districts and territorial municipalities.

Territorial municipalities are mainly represented by rural settlements.

As a rule, an administrative settlement of a rural type consists of one or more settlements. Such formations generally have a common territory. Local government is usually conducted by the population or through elected bodies. All issues of the organization and activities of these bodies are determined only directly by the charter of the municipality. At the same time, the financing of all expenses related to the maintenance of local authorities should occur only at the expense of own budget revenues.

According to the Charter, the local rural administration is vested with certain powers to solve the most important problems of local self-government and to exercise, in accordance with regulatory legal acts, certain state powers that are transferred by a higher organization. As a rule, the local administration of a rural settlement is led by its head. The rural settlement is managed by the municipalities of the district level, which have a certain typical structure.

The competence of the local government of the rural settlement is a huge number of questions and problems related to the normal life support of citizens.

It should indicate a number of powers that local government bodies of a rural settlement have:

- adoption of the charter of a rural settlement and introduction of amendments and additions to it;
- establishment of symbols of a rural settlement;
- organization of municipal enterprises and institutions and their financing;
- establishing the procedure and conditions for placing a municipal order;

- establishment and regulation of tariffs for services within the existing competencies;

- ensuring the preparation and conduct of municipal elections, a local referendum and the solution of a number of other organizational issues of the vital activity of a rural settlement;

- development and monitoring of the implementation of adopted plans and programs for the socio-economic development of the rural territory [3, 4].

In addition, the administration of a rural settlement has the right, on a voluntary basis, to involve citizens in the implementation of certain tasks that are most significant for a rural settlement. The implementation by the population of a rural settlement of local self-government is justified by the principles of legality and volunteerism. A referendum may be held to address certain issues of local importance. Citizens of our country living in the borders of this rural settlement have the opportunity and right to take part in it.

Like most local budgets in rural areas of the regions, they have low self-sufficiency. The administration of a rural settlement does not have sufficient reserves to form its own budgetary resources. The local budget is replenished by funds not controlled by the administration. At the same time, the low self-sufficiency of municipalities has a number of negative consequences:

- the high dependence of the local budget on extra-budgetary revenues does not allow to intensify the actions of local governments to increase tax collections;

- low responsibility of local authorities on budget execution and fulfillment of obligations to the population;

- the imperfection of legal acts on attracting financial resources to local budgets does not contribute to the development of economic initiative [5].

Among the main problems in the field of personal income tax administration are the following:

- a decrease in the growth rate of wages for all types of economic activity;

- concealment and presence of undeclared income;

- unemployment or hidden unemployment;
- inflation, rising prices;

- changes in legislation regarding the provision of tax deductions;

- concealment of income from real estate for rent.

Also, outside the tax regulation, personal income tax remains. The tax rate has been unchanged over recent years, although there is a significant differentiation of the population in terms of income.

In general, summing up the existing problems in the field of tax revenues, the following can be noted:

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- taxes are often paid out of place of the actual activity of enterprises and organizations;
- the population and the level of own income often does not provide the proper level of budget revenues;

- the level of budget services provided is low compared to the tax burden;
- there is tax evasion and others.

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