



ANALYSIS OF EXISTING PROBLEMS IN THE FIELD OF PARLIAMENTARY CONTROL OVER THE STATE BUDGET IN UZBEKISTAN

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ABSTRACT

The article analyzes the theoretical and legal foundations of parliamentary consideration of reports on budget execution. For example, in some sources, it is indicated as quality control of the execution of laws, while in others it is analyzed as the legislative activity of the parliament. The experience of developed countries with the CIS countries is also described. The reports submitted to the parliament on the state budget of the CIS member states, including Uzbekistan, were analyzed. It is analyzed that the USA, Brazil, and Japan could change the state budget's main parameters. The discussion and approval by the parliament of the draft state budget - recognition as the subject of legislative activity, was studied, and in turn, the problems associated with this process in our country were identified.

Uzbekistan has relevant experience and practice in maintaining parliamentary control over the state budget. But there are cases of violations of the law on the execution of the state budget. In particular, in the report of the Cabinet of Ministers of the Republic of Uzbekistan on the execution of the state budget of the Republic of Uzbekistan for the first nine months of 2021, it was found that in 4 thousand 917 control measures carried out by the Department of State Financial Control of the Ministry of Finance, financial errors and shortcomings were made in the number, In particular, cases of violations of budget discipline compared to the corresponding period of the past years have increased by 1.5 times in the system of the Ministry of Preschool Education, 2.8 times in the system of the Ministry of Culture and 4.3 times in the system of the Ministry of Health. 23 billion 300 million soums in the system of the Ministry of Higher and Secondary Special Education, 17 billion 200 million soums in the system of the Ministry of Health, 14 billion 400 million soums in the system of the Ministry of Public Education, 5 billion 700 million soums in the system of the Ministry of Preschool Education. education and illegal spending are allowed. According to the Decree of the President of the Republic of Uzbekistan No. 4576 "On additional measures of state support for the livestock network", the State Committee for the Development of Veterinary Medicine and



Animal Husbandry determined that the subsidy funds in the amount of 7 billion 900 million soums allocated to farms were spent contrary to current requirements¹.

It is known that there are significant shortcomings in the implementation of the state budget. The analysis of this experience and practice revealed the following problems in the field of parliamentary control over the state budget:

The first problem is the issue of the subject of this control of the implementation of parliamentary control over the state budget.

In Uzbekistan, unlike other developed countries, only the stage of its implementation is included in the subject of parliamentary control over the state budget (Article 5 of the law "On parliamentary control"). The stages of the formation of the draft state budget, the intimidation and approval of the draft budget in parliament, changes and additions to the main parameters of the approved state budget are not included in the scope of financial control of the parliament.

Opinions of scientists and experts differ in this regard. While scientists from developed democratic countries argue that all processes related to the formation and implementation of the state budget can be objects and subjects of parliamentary control, CIS member countries, especially a number of Russian scientists and experts, evaluate the discussion and approval of the draft state budget by Parliament as legislative activity, expressing the opinion that parliamentary control is carried out only².

In our view, it is advisable to use an approach that is in the middle in this matter. It will be advisable to discuss and approve the draft state budget by Parliament – to recognize the law as the subject of creativity. And to the subject of parliamentary control, we approve the calculation of the implementation of the state budget; but it is advisable for the parliament to form its control functions in the process of forming the state budget, in particular, the draft budget, which was first introduced into practice with the budget Collective, and to apply it in the process of parliamentary approval.

¹ <https://senat.uz/uz/decisions/view/342>

² Батафсилроқ қаранг: 1. Programme des contrôles budgétaires de la commission des finances pour 2010. – [Электронный ресурс]. – Режим доступа: https://www.senat.fr/commission/fin/controle/prog_2010.html. 2. Лимская декларация о руководящих принципах финансового контроля. Материалы научно-практической конференции "Единая концепция государственного финансового контроля в Российской Федерации". М.: Финансовый контроль, 2002. 3. Л. Трайба "American Constitutional Law" (Mineóla, New York, 1988), 4. Л. Фишера "The Politics of Shared Power: Congress and the Executive" (Wash., 1987); 5. Ф. Ардан, Б. Щантебу, Д. Лаврофф и др. "Documents d'études. Droit constitutionnel et institutions politiques. Le contrôle parlementaire" (№ 1.14 édition, 1998); 6. Г.-П. Шнайдер, В. Цее - "Parlamentsrecht und Parlamentspraxis in der Bundesrepublik Deutschland" (Berlin - New York, 1989); 7. Р. Горрес "Так работают Правительство и Парламент" (М., 1993); "Государственное право Германии" (М., 1994); 8. Диваева Г.Ю. Институт парламентского контроля. Автореф. дисс. . канд. юрид. наук. Казань, 2004.; 9. Михеева М.Ю. Конституционно-правовые основы парламентского контроля в сфере финансов. Автореф. дисс. . канд. юрид. наук. М., 2007.; 10. Соменков А.Д. Проблемы осуществления бюджетного контроля за государственными финансами в России и за рубежом. Автореф. дисс. . д-ра экон. наук. М., 2003. 11. Суменков А.Д. Проблемы парламентского контроля за финансами государства в России и за рубежом. М., 2005. 13 С.; 12. Ахмедова З.М.-Т. Приоритеты совершенствования парламентского финансового контроля. Автореф. дисс. . канд. экон. наук. М., 2003 ва бошқ.



The subject of parliamentary control over the implementation of the state budget in the parliamentary practice of foreign countries includes an assessment of the effectiveness of the implementation of the state budget. That is, the cost effect of funds allocated from the state budget is assessed by linking the performance of the state budget with the level of achievement of the previously envisaged goals. Therefore, before approving the state budget in the parliaments of developed countries, the parliament will discuss and approve the forecast of the Cabinet of Ministers for the economic and social development of the country.

At the same time, the political assessment of the Government's activities is given by the Parliament on the basis of the execution of the state budget. Chunonchi said that ensuring the effectiveness of the execution of the US state budget will be ensured through the Presidential Management Plan (The President Management Agenda) of 2002, and in accordance with this plan, an assessment of the effective use of funds allocated from the state budget of the US Congress will be carried out. The Presidential management plan included strategic plans developed by any ministry. In these strategic plans:

- the main mission of the Ministry in the next fiscal year;
- long-term socially significant goals;
- it will be described in detail how the Ministry will achieve these goals.

In 2003, a new mechanism for evaluating government programs provided by the government (Program Assessment Tool—PART) was introduced. In accordance with this mechanism, the effectiveness of government programs and projects funded by funds allocated from the state budget of the US Congress is evaluated by special surveys in 5 ratings: 1) "effective"; 2) "moderately effective"; 3) "adequate"; 4) "ineffective" and 5) "data unavailable". Depending on this rating, the US Parliament determines the cost of financing public projects from the state budget. A similar practice exists in Canada (the Impact Management System — EMS), the United Kingdom (Comprehensive Review of Counseling (CSR), France (in separate articles of the Constitution they are mentioned in detail in paragraph 4.4).³

Even in international practice, the effectiveness of budget expenditures is the subject of parliamentary control. analyzing this practice, the following general conclusions can be drawn:

First of all, the execution of the state budget is assessed by Parliament through specially formulated criteria;

secondly, the main attention will be paid to improving the amount of financing of state projects of the parliamentary nasosarti over the implementation of the state budget and the introduction of a mechanism to ensure their effectiveness;

thirdly, the system of assessment of the costs of the state budget by Parliament covers the elements included:

- Forecast of socio-economic development strategic planning of the main directions of state policy and the resources required to achieve these goals;
- Planning of targeted financing for the long and medium term, state budget expenditures balance of the system of efficiency indicators;

3 Қаранг:Буюк Британия Ғазначиликнинг расмий сайты (http://www.hm-treasury.gov.uk/spend_plancontrol.htm).



- state budget implementation of a system of monitoring and control of cost efficiency indicators⁴.

Unfortunately, such a practice has not yet been formed in our national parliamentary practice, and the execution of the state budget is assessed depending on whether budget expenditures were carried out within (exceeded or not) the main parameters of the state budget previously approved by Parliament and in accordance with the procedures established by the Budget Code.

The second problem is the specific procedure and mechanism of parliamentary control over the state budget in the current legislation.

In the Law of the Republic of Uzbekistan "On Parliamentary Control", consideration of the implementation of the state budget is indicated as one of the forms of parliamentary control. This function is also enshrined in other legislative acts regulating the activities of the Parliament, in particular, in the constitutional laws on the chambers of the Oliy Majlis.

In accordance with the legislative traditions established in the former Soviet Union, issues such as the status of a State body, the basic principles of its activities, goals and objectives, priorities, and fundamentals of activity are defined in the substantive law, and the procedure and regulations for the activities of this body are described in detail in the procedural law.

In accordance with these traditions, parliamentary control in Uzbekistan, including the basic basic rules and procedures for parliamentary control over the state budget, are regulated by the constitutional laws "On Parliamentary Control", "On the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan" and "on the Senate of the Oliy Majlis of the Republic of Uzbekistan", which are substantive laws.

All forms of parliamentary control, including the procedure for exercising parliamentary control over the execution of the state budget, were tried to be disclosed in the laws of the Republic of Uzbekistan "On the Regulations of the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan" and "On the regulations of the Senate of the Oliy Majlis of the Republic of Uzbekistan", as well as in the regulations approved by the decisions of the Legislative Chamber and the Senate.

However, all of the above regulations do not clearly prescribe a specific procedure and mechanism for the implementation of parliamentary control over the state budget.

For example, the Law of the Republic of Uzbekistan "On Parliamentary Control" (Article 5) introduces a separate article 5 regulating this issue (its content is given in paragraph 4.1 of this chapter), however, this article is not a mechanism for parliamentary control over the State Budget, but only sending reports on the execution of the state budget to the chambers of the Oliy Majlis and does not contain some aspects of the review procedure regulated by the Parliament.

But the mechanisms of parliamentary control over the execution of the state budget:

- Verification of the correctness and objectivity of the execution of the state budget by the parliament or the prosecutor general's office on his instructions;

⁴ Батафсилроқ қаранг: П. Г. Крадинов, Оценка эффективности программных расходов. [https:// www. nifi. ru/images/FILES/Journal/Archive/2011/1/statii/](https://www.nifi.ru/images/FILES/Journal/Archive/2011/1/statii/)



- The objectivity and validity of the conclusion made by the Accounts Chamber for the execution of the state budget can be studied and evaluated by the parliament or the impartial organization appointed by it;

- Execution by Parliament at all stages of implementation of the state budget (from the entry into force of the state budget law and the beginning of financing of state events to the end of the financial year established by the budget code);

- The question of whether or not to enter the verification of the activities of state bodies engaged in the execution of the state budget is left open, if these issues, like the practice of foreign parliaments, enter the subject of parliamentary control, the procedure for their implementation is not regulated in our current legislation.

As a result, the chambers of the Oliy Majlis limit the budgetary control of the parliament to the discussion of reports on the execution of the state budget. In foreign countries, a clear order and mechanism of control carried out by parliament over the execution of the state budget is enshrined in the framework of the law.

For example, in the budget Code of Russia, the procedure and procedure for controlling the execution of the state budget by the Russian parliament – the Federal Council-is enshrined in a separate chapter 25.2. In a number of articles of this chapter:

- 1) the procedure for the preparation and submission to Parliament of state budget accountability to be sent to the Federal Council;
- 2) the federal law adopted under the execution of the Federal Budget and the applications approved by it (for example, the income of the federal budget allocated by codes);
- 2) the procedure for the implementation of external control over the execution of the federal budget;
- 3) the procedure for introducing the report on the execution of the federal budget into the State Duma;
- 4) distribution of functions for consideration of the draft law on the implementation of the federal law in the State Duma;
- 5) the regulation of consideration and approval of the execution of the federal budget by the State Duma is detailed.

In addition, Chapter 26 of the budget Code of the Russian Federation is devoted to the system of control over the execution of the federal budget directly in the regions. In various articles of this chapter:

1. Types of control over the execution of the Federal budget in places;
2. Methods of control in places to ensure the execution of the Federal budget;
3. Issues such as the powers of the bodies that control the execution of the Federal budget directly on the ground are regulated⁵.

The third urgent problem directly related to this issue is that the Parliament of Uzbekistan –the chambers of the Oliy Majlis, which occupy the main place in the formation of the state

⁵ "Бюджетный кодекс Российской Федерации" от 31.07.1998 N 145-ФЗ// http://www.consultant.ru/document/cons_doc_LAW_19702/



budget, do not have control functions over the formation of forecasts of the socio - economic development of the country, which are determined by the government.

As a result, parliamentarians are unable to form their own attitude when discussing the conceptual foundations of the draft state budget, its main parameters at the meetings of the legislative chamber. This, in turn, leads to an inadequate and superficial discussion of the draft state budget in some cases.

The fourth problem is the lack of sufficient transparency of information about the general condition of the state budget, its main parameters and execution.

Currently, information about the execution of the state budget is posted mainly on the official websites of the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan and the Senate. However, there are many difficulties in getting acquainted with these references in a wide range of segments of the population, especially in regions with limited internet capabilities. Secondly, information about the state budget, posted on the official pages of the national parliament, is limited, and they contain all the parameters of the state budget (expenditures in the defense and security spheres, expenditure of Natural Resources, etc.z.) not specified.

At the same time, the requirements regarding the implementation of the state budget in which sources to place information for its recognition by the general public are not enshrined in the legislation.

The fifth problem is the widespread non-involvement of citizens and civil society institutions in the activities of parliamentary control over the state budget.

Article 10 of the constitutional law "On the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan" states that representatives of state bodies and non-governmental non-profit organizations, scientific institutions, specialists and scientists, press bodies, television, radio and other media can be invited to the meeting of the legislative chamber⁶.

A similar norm exists in Article 10 of the constitutional law "on the Senate of the Oliy Majlis of the Republic of Uzbekistan".

In addition, both of the above-mentioned constitutional laws say that meetings of the legislative chamber and the Senate are held openly and publicly.

However, an analysis of the activities of the national parliament for many years shows that employees of non-profit organizations, scientific institutions, specialists and scientists are called upon only when these persons are involved in the preparation of issues on the agenda of the legislative chamber and the Senate. Citizens and experts are practically not called to the meetings of the legislative chamber.

In the activities of the Oliy Majlis, public opportunities are practically not used, for example, the practice of putting the parliament and its bodies for public discussion of the issues under consideration, conducting social surveys or organizing a public examination to determine the public's position on these issues, attracting independent experts and experts from among the public to parliamentary control events.

Despite the fact that public-expert councils have been created under the committees of the legislative chamber and the Senate, the potential of this institute is practically not used.

⁶ Қонунчилик маълумотлари миллий базаси, 21.04.2021 й., 03/21/683/0375-сон.



In foreign countries, rich experience has been accumulated in the formation of the state budget and the implementation of parliamentary control over its implementation regarding the forms and mechanism of attracting representatives of the general public. In particular, in the parliaments of the EU countries, information about the budget project or its implementation is widely used in such practices as conducting "pre-budget consultations" with citizens and independent experts before coming to Parliament, conducting "Real-time" dialogue with citizens when considering a budget project or its implementation at parliamentary meetings, conducting social surveys on the effectiveness of budget execution.

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