

LEGAL REGULATION OF PARLIAMENTARY CONTROL OVER THE STATE BUDGET

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ABSTRACT: This article presents scientific and analytical views on the development of legislation on the state budget each year, as well as the experience of foreign countries in the adoption of the law on the annual state budget.

KEYWORDS: Budget, legislation, state, state budget, law financial control, budget objectives.

INTRODUCTION

One of the most important aspects of budget legislation is the development of legislation on the budget of each state. In particular, on December 25, 2020, "Uzbekistan adopted the Law On the State Budget of the Republic of Uzbekistan for 2021 [1]".

In this regard, I. Tymoshenko noted that the parliamentary financial control over the revenues and expenditures of the state budget means that they are annually approved by law. Foreign country also have experience in adopting the law on the annual state budget. For instance, in France the government is required to submit a draft budget law on budget issues and policies 6-7 month before the start of the fiscal year. In Brazil every year until the end of June (6 months before the new year), Congress passes the budget in the form of a law. In Sweden, the parliament passes a law based on a bill submitted by the government. When considering the bill, the parliament will consider 27 areas of expenditure of the state budget [2].

One of the controversial issues in the legislation on parliamentary control over the the state budget is the adoption of the Law on the State Budget. This issue is also controversial in the experience of many countries.

THE MAIN FINDINGS AND RESULTS

First of all, it depend on whether the law on the state budget is adopted every year or not .In some country (Gemany, Finland, Japan, ets), if the law on the state budget is not developed, the law of the previous year will be implemented. In Canada, Ireland, New Zealand and other countries, it is usually mandatory to pass a state law every year [3].

In most country, the parliament reviews the state budget within 2-3 months before the start of the year .Usually this time is enough. It will be considered in the United State for a much longer period (eight month). The reason is that the role of the legislature is complex and the state budget is considered by many committees of Congress. In countries where the government is strong and the parliament is relatively weak, the time allowed to discuss budget estimates can be very short [4].

Based on the above, it should be noted that the government should submit draft state budget to parliament 2-3 months in advance. These terms are set in the constitutions of countries such as Denmark, Finland, France, Spain, Korea, in the law of the United State, Germany, Japan, Sweden, New Zealand, and in parliamentary resolution in Norway. In our country, this issue is defined by law. According to the legislation of Uzbekistan, the draft budget will be considered within 2 months. In particular, according to Article 97 of the Budget Code, the Cabinet of Ministers of the Republic of Uzbekistan, as a rule, submits to the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan no later than October 15 of this year with the conclusion of the Accounts Chamber. According to Article 98 of Code, the draft law on the state budget must be considered by the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan, as a rule , by november 15 of this year. The Law on the State Budget adopted by the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan for consideration within five day from the date of its adoption. The law on the state budget is approved by the Senate of the Oliy Majlis of the Republic of Uzbekistan, as a rule, no later than December 15 of this year [5].

Another important aspect of exercising initial parliamentary control over the state budget is that the parliament may adopt an additional budget law. For example, Japan's 1947 Public Finance Act allowed the Cabinet to submit an additional draft budget. This is due to the fact that the replenishment of funds required to fulfill government obligations established by law does not provide for the initial budget, and change in the budget to meet the need for additional expenditures occur after the budget is approved by parliament. In some countries, they receive several additional budgets per year.

Moreover important aspect of parliamentary control over the state budget is the issue of amending the law on the state budget. In some countries parliament has unlimited legal power to change the law. In some presidential republics, the parliament has limited authority to amend the law on the state budget. In countries such as Finland, Germany and the Netherlands, parliamentary and government agreements give the government the right to amend the state budget law [6].

According to the Decree of the President of the Republic of Uzbekistan "On further improving the mechanism of financing of education and medical institution and the system of state financial control". The project was developed by the Ministry of Finance. The document provides for the separation of tasks and functions of external and internal financial control at each stage of the budget process, as well as on the implementation of public financial control in organizations with more than 50% of the authorized capital.

F.Khairullaev noted that the reason for the development of the project is that in the legal space of the republic there is no single basic law regulating all aspects of public financial control. According to him, the bill should also address issues of parliamentary control [7].

The question arises as to whether the bill should address parliamentary issues over the state budget. If we look at the experience of foreign countries, this category of law does not provide for parliamentary control over the budget. In particular, the Canadian Financial Control Act does not address the issue of parliamentary control over the state budget [8].

CONCLUSION

It should be noted that the legislation on parliamentary control over the state budget has a specific character, it is permanent and current. Preliminary parliamentary oversight is important in the development of current legislation.

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