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THE IMPACT OF INTER-BUDGETARY RELATIONS ON REGIONAL GROWTH AND THE STANDARD OF LIVING OF THE POPULATION OF THE REGIONS (ON THE EXAMPLE OF THE REPUBLIC OF UZBEKISTAN)

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Abstract. The article attempts to systematize the main provisions of the theories of regional growth and development and their significance in assessing the differentiation of the population, identifying trends in the influence of inter-budgetary relations on the standard of living of the population of the regions of Uzbekistan, analyzes the dynamics of the structure of budget security and effectiveness in the regional context, identifies directions for improving the effectiveness of the system of inter-budgetary relations and reducing interregional differentiation of socio-economic development in Uzbekistan. It is concluded that the impact of inter-budget transfers on the lives of residents of the regions can be both positive and negative. On the one hand, receiving transfers allows solving social and economic problems, creating new jobs and improving the standard of living of the population. On the other hand, dependence on them can lead to gratuitousness and irresponsibility, deterioration of the economic independence of the region and low motivation of residents to develop.

Keywords. state budget, revenues and expenditures of the state budget, budget security, budget efficiency, regional development, interregional differentiation, economic growth, quality of life of the population.

БЮДЖЕТЛАРАРО МУНОСАБАТЛАРНИНГ ХУДУДЛАРНИНГ ЎСИШИ ВА АХОЛИ ТУРМУШ ДАРАЖАСИГА ТАЪСИРИ

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Аннотация. Мақолада минтақавий ўсиш ва ривожланиш назарияларининг асосий қоидаларини ва уларнинг ахоли табақаланишини бахолашдаги ахамиятини тизимлаштиришга, бюджетлараро муносабатларнинг Ўзбекистон худудлари ахолисининг турмуш даражасига таъсири тенденцияларини аниклашга харакат килинади, бюджет хавфсизлиги тузилмаси динамикаси тахлил қилинади ва минтақавий контекстда самарадорлик, бюджетлараро муносабатлар тизимининг самарадорлигини ошириш ва Ўзбекистонда ижтимоий-иқтисодий ривожланишнинг минтақалараро табақаланишини камайтириш йўналишларини белгилайди. Бюджетлараро ўтказмаларнинг минтақалар ахолиси хаётига таъсири хам ижобий, хам салбий бўлиши мумкин деган хулосага келишди. Бир томондан, пул ўтказмаларини қабул қилиш ижтимоий ва иқтисодий муаммоларни ҳал қилиш, янги иш ўринлари яратиш ва аҳоли турмуш даражасини яхшилаш имконини беради. Бошқа томондан, уларга қарамлик беғаразлик ва масъулиятсизликка, минтаканинг иктисодий мустакиллигининг ёмонлашишига ва ахолининг ривожланиш мотивациясининг пастлигига олиб келиши мумкин.

Калит сўзлар. давлат бюджети, давлат бюджетининг даромадлари ва харажатлари, бюджет хавфсизлиги, бюджет самарадорлиги, минтақавий ривожланиш, минтақалараро табақаланиш, иқтисодий ўсиш, ахоли хаёт сифати.

ВЛИЯНИЕ МЕЖБЮДЖЕТНЫХ ОТНОШЕНИЙ НА РЕГИОНАЛЬНЫЙ РОСТ И УРОВЕНЬ ЖИЗНИ **НАСЕЛЕНИЯ РЕГИОНОВ** (НА ПРИМЕРЕ РЕСПУБЛИКИ УЗБЕКИСТАН)

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Аннотация. В статье предпринята попытка систематизировать основные положения теорий регионального роста и развития и их значение при оценке дифференциации населения,



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выявлении тенденций влияния межбюджетных отношений на уровень жизни населения регионов Узбекистана, проанализирована динамика структуры бюджетной обеспеченности и эффективность в региональном контексте, определены направления повышения эффективности системы межбюджетных отношений и снижения межрегиональной дифференциации социальноэкономического развития Узбекистана. Сделан вывод о том, что влияние межбюджетных трансфертов на жизнь жителей регионов может быть как положительным, так и отрицательным. С одной стороны, получение трансфертов позволяет решать социальные и экономические проблемы, создавать новые рабочие места и повышать уровень жизни населения. С другой стороны, зависимость от них может привести к безвозмездности и безответственности, ухудшению экономической независимости региона и низкой мотивации жителей к развитию.

Ключевые слова. государственный бюджет, доходы и расходы государственного бюджета, бюджетная обеспеченность, бюджетная эффективность, региональное развитие, межрегиональная дифференциация, экономический рост, качество жизни населения.

Introduction:

The current stage of development of the world economy and the social sphere is characterized by the presence and increasing severity of regional problems associated with imbalances in the socioeconomic development of territories. This means that some regions or population groups lag behind others in terms of development and access to resources.

States use various tools and policies to solve these problems. These can be measures to stimulate economic growth, create new jobs, increase the level of education and vocational training, as well as social support and social security programs. In addition, it is important to strengthen the infrastructure and economic base in less developed regions in order to reduce the inequality in development between territories.

In the conditions of the formation of a democratic structure of society and the formation of local self-government, as one of its fundamental foundations, issues of development of the financial potential of the territory and financial support of local authorities are of particular importance for the implementation of the tasks of improving the quality of life of the population. Satisfaction of a number of citizens' needs, in particular, such as the need for public goods, is closest to the local level, which determines the importance of local finance in the distribution of financial resources of society and the relevance of improving the efficiency of the system of inter-budgetary relations.

Methodology:

General scientific logical methods of analysis and synthesis, induction and deduction, statistical data processing were used in the research process. The information base of the study was the materials of domestic and foreign research institutions, international organizations.

Results:

Within the framework of the thematic focus of this article, we will consider in more detail the elements of the conceptual apparatus that are directly related to inter-budgetary relations. Thus, in the works of the Russian scientist Yandiev M.I., the following formulation of the concept of inter-budgetary relations is given: "inter-budgetary relations are financial relationships between authorities of different levels, both vertically and horizontally" [1].

Domestic researchers Vakhobov A.V., Zhamolov H.N. believe that «inter-budgetary relations, first of all, are a form of financial relations that arise in the process of formation, distribution and use of the fund of monetary resources and express a systemically organized set of cash flows between subjects of interbudgetary relations» [2]. The authors divided the subjects of inter-budgetary relations into: legal forms of the fiscal mechanism and objective financial processes (budget flows) and the system of budget funds.

The authors Gorbunova O.N., Selyukov A.D., Drugova Yu.V. define inter-budgetary relations as relations between state authorities at the federal, regional levels and local self-government bodies regarding the budgetary structure, the implementation of budgetary federalism, including the distribution and redistribution of income and expenses between budgets [3]. This definition limits the competence and practically realizable powers of the authorities.

The Republic of Uzbekistan belongs to centralized unitary states, which means the appointment of regional authorities from the center. On the basis of autonomy, Uzbekistan is a complex unitary state, since it includes the Republic of Karakalpakstan, which has the attributes of its own statehood. In this









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regard, at present, for the majority of local budgets of Uzbekistan, ensuring balance has become an acute problem due to the excess of socio-economic obligations over the financial and budgetary capabilities of the regions.

The regulatory and legal basis for the functioning of the budget system of the Republic of Uzbekistan is formed by a number of legislative acts, first of all, the Constitution of the Republic of Uzbekistan, the Budget Code, the Tax Code, other laws and by-laws.

In accordance with the legislation of Uzbekistan, "inter-budgetary relations are relations between the republican budget of the Republic of Uzbekistan, the republican budget of the Republic of Karakalpakstan, regional budgets of regions, the city budget of the city of Tashkent, budgets of districts, cities, as well as budgets of state trust funds to provide the relevant budgets with financial resources necessary for spending:

Transfer of part of the income from higher budgets to lower ones:

- part of the income from the Republican budget, in accordance with the annually established standards, is transferred to the budget of the Republic of Karakalpakstan, the budgets of the regions and the city of Tashkent;
- from the budget of the Republic of Karakalpakstan, the budgets of the regions and the city of Tashkent, in accordance with the annually established standards, are transferred to the budgets of districts and cities.
 - Inter-budget transfers:
- transfer of funds from one budget to another in the form of: subventions, transferred income, grants, budget loans, funds for mutual settlements, targeted social transfers [4].

However, as practice shows, subsidies, subventions and subsidies as methods of budget equalization existed until 2006, from 2006 to 2011 - subventions were abolished, only subsidies and subventions remained. In 2011-2017, regions were provided with financial assistance to lower budgets from higher ones only in the form of subventions to finance wages and a single social payment of public education institutions and social benefits. In 2018-2019 only the so-called targeted social transfers were issued from the Republican Budget of Uzbekistan to pay for salary and unified social payment expenses of medical institutions and partially for similar expenses of educational institutions financed from the budgets of districts and cities, and starting from 2020 they were transformed into inter-budgetary regulated transfers to cover the difference between revenues and expenditures of local budgets [5]. However, all over the world there is a concept of «subsidy», «subvention». In our opinion, it makes sense to return to providing subsidies to some regions in need. In our opinion, in order to improve the practice of application and transparency of the system of providing inter-budgetary transfers, all forms of transfers indicated in the legislation of the republic should be used.

Theories of regional growth and development are of great importance in assessing the differentiation of the population, as they allow analyzing the causes and consequences of uneven development of various regions within the country or between countries [6].

One of the main tasks of the theory of regional growth and development is to explain the reasons why some regions are thriving, while others remain in backwardness or stagnation. These theories explore factors such as resource availability, infrastructure, investment, education level, institutional environment, and other socio-economic conditions that may contribute to or hinder the growth and development of regions.

Assessing the differentiation of the population within the framework of these theories allows us to explore how the inequality of regional development affects the wealth, income and opportunities of the population. This can manifest itself in differences in education, healthcare, access to jobs, income, infrastructure, and other socio-economic indicators.

Theories of regional growth and development also help to assess the effectiveness of government policies and support measures aimed at reducing differences in the development of regions. They offer tools for identifying priority areas of development and developing strategies that can contribute to a more even and sustainable development of all regions.

Historically and logically, four directions are distinguished in a variety of theories of regional growth and development - neoclassical theories based on the production function), theories of cumulative growth, which are a synthesis of neo-Keynesian, institutional and economic-geographical models, new theories of regional growth based on increasing returns to scale and imperfect competition, other theories explaining particular or individual issues of regional growth [7].

Neoclassical theories of regional growth and development provide important tools for measuring

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and analyzing regional effects. They allow us to explore various aspects of regional development and determine the factors influencing its pace and direction. These theories allow us to study the interaction of factors of production, goods and services between regions. They help to determine which factors contribute to growth, which are constraints, as well as how accumulated capital and resources are distributed in different regions.

Theories of cumulative regional growth offer an approach that takes into account the real factors of regional development, recognizes the importance of innovation and the spread of innovations, and provides tools for leveling development levels and developing regional development policies.

New theories of regional growth seek to explain the complex interrelationships and dynamics of regional development, taking into account spatial factors and features of market competition.

Other theories of regional growth can offer value in solving particular and specific problems that arise in the process of regional economic growth without using general growth theories. These theories may pay more attention to certain factors or aspects of regional development, which makes it possible to more accurately investigate problems and propose appropriate solutions.

In general, the growth of income inequality is a complex problem that can be solved only through an integrated approach that includes economic, social and political measures.

Therefore, it is important to develop an integrated approach that combines various theories and takes into account both general and specific factors of regional growth. Such an approach may include analysis and combination of various models and theories, collection of empirical information and research to obtain a more complete and accurate understanding of the dynamics of regional growth, as well as an important tool for smoothing interregional differentiation is the system of inter-budgetary relations [8].

Analysis:

The Republic of Uzbekistan is a fairly large country with unevenly developing regions. In this regard, the implementation of regional policy plays an important role in stabilizing the economic, social and political development of the State. The level of security in the regions is influenced by the following factors: the level of GRP per capita; budget security of the population; the share of agriculture and industry in GRP; income of the population and other factors [9].

Analysis of the dynamics of the gross domestic product per capita of the Republic of Uzbekistan in recent years shows that this indicator has a stable upward trend and by the end of 2022 amounted to almost 25.0 million soums against 5.1 million soums in 2013.

The most developed regions of Uzbekistan, based on GRP data per capita in 2022, include: Navoi region (63.8 million soums.), Tashkent (50.7 million soums.) and Tashkent region (31.5 million soums). Judging by this indicator, Surkhandarya (12.6 million soums) and Namangan (13.9 million soums) regions should be attributed to the most depressed regions of Uzbekistan. At the same time, the largest increase in GRP per capita was observed in the same developed areas: Tashkent - 7.4 times, Navoi region - 6 times.

The main objective of the system of inter-budgetary relations is to increase the supply of public goods at the subnational level. Based on this, it is important to determine the dynamics of the size of the budget provision with per capita income. In 2023, Navoi region (2.7 million soums/person) and Tashkent (2.5 million soums/person) were among the leaders of the republic in absolute value of per capita local budget revenues. Surkhandarya region (1.0 million sum./person) In the size of the entire republic, the indicator of budget security with per capita income has increased 4.2 times over the past ten years, and budget efficiency - 4.4 times.

In 2023, the maximum (in the Republic of Karakalpakstan) and minimum (in the Andijan region) budget income security differs by more than 2.7 times in the administrative-territorial units of Uzbekistan (Fig. 1). This means that the financial capabilities of the regions depend primarily not on fiscal policy, but on how their economic and social sphere develops, what is the structure of the economy, how actively they participate in the territorial division of labor.







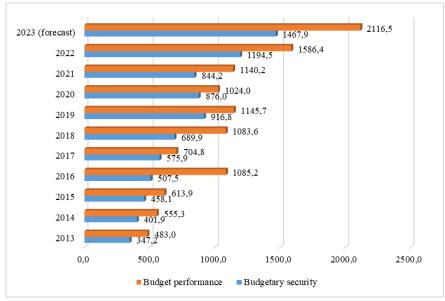


Fig. 1. Budget performance and budget security in Uzbekistan in 2013-2023, million soums/person [10, 11]

The coefficient of budgetary efficiency and budgetary provision of the population are to some extent interrelated, since they both depend on the size of the population. The first one shows that in income in 2023, 1.5 million soums were accounted for for each person living in the Republic of Uzbekistan, while goods and services were provided from the budget in the amount of 2.1 million soums for each person in the same year, that is, each person on average «gave» 600 thousand soums less to the budget than he received.

Based on the data in Table 1, it can be concluded that the majority - ten out of fourteen - regions of Uzbekistan belong to undeveloped regions with a low share of GRP per capita and a high share of the population.

At the same time, large volumes of inter-budget transfers have been and continue to be sent to these regions, which has its advantages and disadvantages. The first include the government's desire to equalize the budgetary provision of the territories, the second - the growth of decentralization of the distribution of public funds, which is associated with a decrease in independence and an increase in dependent sentiments of the regions of the republic.

Table 1 Polarization of the development of Uzbekistan's regions in 2013-2022 [10, 11]

	Per capita GRP to per capita GDP, %			Share in	hare in 2022, %		
Regions	2013	2016	2019	2022	The region's share in the population	Inter-budget transfers in the budget revenues	
Developed regions							
Navoi region	169,94	159,43	231,05	256,15	2,93	0,0	
Tashkent	166,75	192,38	210,19	203,35	8,21	0,0	
Medium - developed regions							
Tashkent region	112,22	105,88	118,21	126,40	8,31	0,0	
Bukhara region	94,22	98,08	92,32	92,20	5,58	15,2	
Undeveloped regions							
Syrdarya region	89,80	94,83	89,24	82,00	2,49	61,0	
Jizzakh region	73,30	75,16	74,03	74,62	4,10	47,7	
Andijan region	70,36	68,43	68,34	66,47	9,22	55,0	
Khorezm region	68,73	73,15	65,14	66,08	5,44	45,4	
Samarkand region	71,57	79,56	63,67	61,49	11,43	25,5	
Republic of Karakalpakstan	49,96	59,21	65,43	61,19	5,49	64,4	
Kashkadarya region	84,80	82,24	62,56	57,68	9,67	58,9	



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Ferghana region	64,42	63,86	55,14	57,06	11,04	40,2
Namangan region	57,37	61,09	53,85	55,64	8,32	58,7
Surkhandarva region	64,21	62,32	54,05	50,41	7,79	80.5

Conclusions and suggestions:

Thus, the impact of inter-budget transfers on the lives of residents of the regions can be both positive and negative. On the one hand, receiving transfers allows solving social and economic problems, creating new jobs and improving the standard of living of the population. On the other hand, dependence on them can lead to gratuitousness and irresponsibility, deterioration of the economic independence of the region and low motivation of residents to develop. In general, the problems of budget differentiation of regions lead to differentiation of the rates of socio-economic development of territories, quality of life, unemployment rate, growth rate (loss) and general behavior of the population.

The current situation in the budgetary sphere of Uzbekistan, one of the features of which is the presence of differentiation of budget provision in the regions, which is a consequence of significant differences in the levels of economic development of specific territories, indicates the need to develop and implement new technologies and techniques. In this regard, at the current stage of development, it is important to effectively organize and define the methodology for analyzing budget policy, which to a certain extent will increase the role and responsibility of territorial authorities and budgets in solving economic and social problems.

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