

**DAVLAT MOLIYASINI BOSHQARISHDA FISKAL SIYOSATNI  
TAKOMILLASHTIRISH MASALALARI DAVLAT MOLIYASINI  
BOSHQARISHDA SAMARALI FISKAL SIYOSAT YURITISHNING  
AHAMIYATI**

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*Surxondaryo viloyati Iqtisodiyot va moliya bosh boshqarmasi Hududlarni  
iqtisodiy tahlil qilish, mahalliy budjetni shakllantirish va budjetlararo  
munosabatlar bo'limi yetakchi mutaxassisi  
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Fiskal siyosat – bu davlat budjetining xarajatlari va daromadlari ustidan olib boriladigan siyosat hisoblanadi. Budjet daromadlarining asosiy qismi hisoblangan soliq tushumlari oid davlat siyosatini yuritish ham fiskal siyosatning eng muhim yo'nalishidan biri hisoblanadi. Fiskal siyosatning to'g'ri yo'lga qo'yilganligi mamlakatda tadbirkorlikni rivojlantirishga, soliq to'lovchilarning kelajakda ko'payishiga va yashirin iqtisodiyot hajmi qisqarishiga hamda soliq tushumlarining yuqori darajada bo'lishiga xizmat qiladi. Aksincha vaziyatlarda esa yashirin iqtisodiyot hajmi o'sib soliq tushumlari kamayib ketishi kuzatiladi.

**Kalit so'zlar:** fiskal, soliq, iqtisodiyot, budjet, defisit, konsolidatsiyalashgan budjet.

**Kirish:** Davlatning jami xarajatlarni to'liq moliyalashtirishi uchun yetarli darajada soliqlarni yig'ib olish qobiliyatining mavjudligi, uzoq muddatli davr uchun to'g'ri siyosat hisoblanishi keltirib o'tilgan. Iqtisodiy hamkorlik va taraqqiyot tashkiloti<sup>1</sup>, Monterrey konsensusi<sup>2</sup>, rivojlanishni moliyalashtirish bo'yicha "Doha

<sup>1</sup> OECD (2014a). Development Co-operation Report 2014: Mobilizing Resources for Sustainable Development. OECD publishing. Internet resurs: [https://www.observ-ocd.org/sites/observ-ocd.org/files/2018-04/informe\\_coop.desen\\_2014\\_ocde.pdf](https://www.observ-ocd.org/sites/observ-ocd.org/files/2018-04/informe_coop.desen_2014_ocde.pdf)

<sup>2</sup> United Nations (2003). Monterrey Consensus on Financing for Development. Final text of agreements and commitments adopted at the International Conference on Financing for Development. Monterrey, Mexico. 18-22 March 2002. Internet resurs: [https://www.un.org/en/development/desa/population/migration/generalassembly/docs/globalcompact/A\\_CONF.198\\_11.pdf](https://www.un.org/en/development/desa/population/migration/generalassembly/docs/globalcompact/A_CONF.198_11.pdf)

deklaratsiyasi”<sup>3</sup> va “Addis-Abeba harakat dasturi”<sup>4</sup> ichki moliyaviy resurslar (soliqlar) mamlakatning tashqi omillar ta'siriga chidamlilik darajasini oshirishi va barqaror rivojlanishning kafolati hisoblanishi haqida ko'plab xulosalarni bergan.

### O'zbekistondagi mavjud holat tahlili

O'zbekistonda 2018-yildan beri surunkali budjet defitsiti davom etib kelmoqda. 2018-yilda konsolidatsiyalashgan budjetining defitsiti YAIMning 0.8% (2 690.2 trln so'm) teng bo'lgan bo'lsa, 2023-yilga kelib bu ko'rsatkich 5.5%ni (59 020.2 trln so'm) tashkil etdi.

O'tgan 5 yil davomida davlat xarajatlari 24.4%dan oshib borgan bo'lsa, daromadlar 22.3%dan o'sib kelgan (jadval 1).

Jadval 1.

### Davlat budjeti daromadlari va xarajatlarining o'sish tendensiyalari (mlrd. so'm)

	2018	2019	2020	2021	2022	2023
Xarajatlar	105 388,0	159 814,4	187 971,1	246 012,2	321 773,5	380 923,0
Xarajatlar o'sishi		52%	18%	31%	31%	18%
Daromadlar	102 711,0	146 714,4	161 882,6	205 929,4	286 520,7	322 454,4
Daromadlar o'sishi		43%	10%	27%	39%	13%
Defitsit	- 2 677,0	-13 100,0	-26 088,5	-40 082,8	-35 252,8	-58 468,6
Defitsit (YAIM %)	-0,6%	-2,5%	-4,3%	-5,5%	-4,2%	-5,5%

Xarajatlar va daromadlar o'sishidagi nomutonosiblik bugungi kundagi budjet defitsitining bosh sababi bo'lib ko'ringani bilan, bugungi kunda Davlat budjeti oldida turgan muammo yana'da chuqurroq ahamiyat kasb etadi.

1. So'nggi 5 yil mobaynida Davlat budjeti daromadlarining qazilma boyliklar savdosidan tushumlarga qaramligi keskin ravishda ortdi. Oltin va mis

<sup>3</sup> United Nations (2008). Doha Declaration on Financing for Development: Outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus. Doha. Internet resurs: [https://www.un.org/esa/ffd/wp-content/uploads/2014/09/Doha\\_Declaration\\_FFD.pdf](https://www.un.org/esa/ffd/wp-content/uploads/2014/09/Doha_Declaration_FFD.pdf)

<sup>4</sup> United Nations (2015). Addis Ababa Action Agenda of the Third International Conference on Financing for Development. Final text of the outcome document adopted at the third International Conference on Financing for Development. Addis Ababa. 13-16 July. Internet resurs: [https://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA\\_Outcome.pdf](https://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf)

narxining hozircha baland bo'lishi qisqa muddatli davrda davlat budjetiga qo'shimcha imkoniyatlar yaratib berishi mumkin, lekin uzoq muddatli istiqbolda mamlakatning tashqi shoklar oldida zaiflashtirib qo'ydi.

Ma'lumot uchun. 2018-yilda NGMK(5.0%) va AGMK(3.1%) davlat budjetidagi ulushi 8.1% ni tashkil etilgan bo'lsa, hozirda bu ikki tashkilot davlat budjetining 28.0% ni ta'minlab bermoqda.

2018-yilda 1 unsiya oltinning narxi yillik o'rtacha 1 242,67 AQSH dollarini tashkil etgan bo'lsa, 2023-yilga kelib 1 967,23 AQSH dollarini tashkil etmoqda.

2. Budjet xarajatlarini amalga oshirishda esa budjet intizomidan surunkali ravishda chetga chiqish kuzatib kelingan, ya'ni 2019-yildan beri davlat budjeti daromadlar bo'yicha prognozlar har doim o'rtacha 4,7% dan (Konsolidatsiyalashgan budjet daromadlari bo'yicha – 9,4%) oshirilib bajarilganiga bir vaqtda, Davlat budjeti xarajatlarida ham yil boshidan rejalashtirilmagan harajatlarning ko'payishi evaziga 16,9 %lik (Konsolidatsiyalashgan budjet xarajatlari bo'yicha – 13,5%) o'sish kuzatilgan(Jadval 2.1).

Jadval 2.1

**Konsolidatsiyalashgan budjet daromadlari va xarajatlarining o'sish tendensiyalari (mlrd. so'm)**

Yillar	Konsolidatsiyalashgan budjet daromadlari			Konsolidatsiyalashgan budjet xarajatlari		
	Reja	Ijro	Farq	Reja	Ijro	Farq
<b>2019</b>	121 830,0	146 714,4	17,0%	129 625,3	159 814,4	18,9%
<b>2020</b>	158 960,1	161 882,6	1,8%	162 385,0	187 971,1	13,6%
<b>2021</b>	178 712,4	205 929,4	13,2%	216 246,6	246 012,2	12,1%
<b>2022</b>	254 582,5	286 520,7	11,1%	280 128,7	321 773,5	12,9%
<b>2023</b>	310 677,9	322 454,4	3,7%	343 212,6	380 923,0	9,9%

2022-yilda yil boshida rejalashtirilgan ko'rsatkichga nisbatan 20,5%dan ko'proqga ortgan bo'lsa, daromadlar shu davr uchun rejaga nisbatan atigi 1%ga ortiq bajarilgan. 2023-yilda esa daromadlar rejaga nisbatan 0,2%ga kam bajarilgan bir paytda xarajatlar 18,9%ga ortiq bajarilgan (Jadval 2.2).

Jadval 2.2

**Davlat budjeti daromadlari va xarajatlarining o'sish tendensiyalari (mlrd. so'm)**

Yillar	Davlat budjeti daromadlari			Davlat budjeti xarajatlari		
	Reja	Ijro	Farq	Reja	Ijro	Farq
<b>2019</b>	102 627,6	112 165,4	8,5%	107 118,4	118 008,7	9,2%
<b>2020</b>	128 460,0	132 938,0	3,4%	121 856,4	144 142,7	15,5%
<b>2021</b>	147 202,3	164 680,3	10,6%	149 950,5	188 633,9	20,5%

<b>2022</b>	199 500,0	201 863,7	1,2%	188 911,5	236 692,0	20,2%
<b>2023</b>	232 107,1	231 721,3	-0,2%	227 866,6	281 097,4	18,9%

3. Bir vaqtlar tashqi shoklar uchun havfsizlik yostiqchasi bo'lib xizmat qilgan Taraqqiyot va tiklanish jamg'armasi mablag'laridan so'ngi yillarda faol xarajat qilinishi natijasida, hozirda fond mablag'larining barqarorligiga ham putur yetgan

Jadval 3.

**Taraqqiyot va tiklanish jamg'armasining daromadlari va xarajatlari haqida ma'lumot (mlrd. so'm)**

	2018	2019	2020	2021	2022	2023	JAMI
<b>Daromad</b>	5 483,0	9 597,0	4 144,0	6 774,4	8 615,2	10 100,4	44 714,0
<b>Xarajat</b>	2 536,0	15 362,0	7 977,0	20 734,1	7 398,4	18 400,9	72 408,4
<b>defitsit/ profitsit</b>	2 947,0	-5 765,0	-3 833,0	-13 959,7	1 216,8	-8 300,5	- 27 694,4

4. Budget tashqari pensiya fondi 2018-yilgi davrgacha yetarli miqdordagi o'z resurslari va zaxira jamg'armasiga ega bo'lgan bo'lsa, hozirda fondning 50%ga yaqin xarajatlari budjetdan transfertlar evaziga qoplanmoqda.

2019-yilgi ish haqi fondiga soliq yukini kamaytirib, iqtisodiyotdagi rasman bandlar sonini oshirish orqali pensiya fondi daromadlarini mustahkamlash to'g'risidagi rejalar juda sekinlik bilan amalga oshmoqda.

Ma'lumot uchun. 2019-yilda iqtisodiyotdagi rasman bandlar soni 4,03 mln nafarni tashkil etgan bo'lsa, pensiya va nafaqalar oluvchilar soni 3,88 mlnga teng bo'lgan (har bir rasman band bo'lgan ishchiga to'g'ri keladigan pensionerlar soni – 0,96). 2022-yilda rasman bandlar – 5.02 mln nafarni, pensiya va nafaqalar oluvchilar esa – 4,58 mlanni tashkil etmoqda (har bir rasman band bo'lgan ishchiga to'g'ri keladigan pensionerlar soni – 0,91).

Yuqoridagi xavflarni oldini olish maqsadida fiskal qoidalarni tezroq joriy qilish bilan birga xarajatlarni ustidan jiddiy nazorat o'rnatgan holda rejadani tashqari past samarali xarajatlarni amalga oshirish amaliyotidan voz kechish taklif etiladi.

**Foydalanilgan adabiyotlar ro'yxati**

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