

O'ZBEKISTONDA QISHLOQ XO'JALIGINI DAVLAT TOMONIDAN MOLIYAVIY QO'LLAB-QUVVATLASH: MUAMMO VA ECHIMLAR

Qishloq xo'jaligini tartibga solish hamda moliyaviy qo'llab-quvvatlashning eng maqbul va samarali uslubiyotini joriy etish har bir mamlakat oldida turgan muhim vazifalardan biri hisoblanadi. Bu yo'lda to'g'ri tanlangan uslubiyot esa, birinchi navbatda xo'jaliklarning moliyaviy natijalariga ijobiy burilish yasab, ularning barqaror rivojlanishi uchun tayanch bo'ladi. Qolaversa, qishloq xo'jaligi bozorida barqarorlikni mustahkamlagan holda iste'molchilar manfaatlariga ham xizmat qiladi. Shu bois, ushbu maqolada O'zbekiston qishloq xo'jaligini rivojlantirishning moliyaviy jihatlari, bu boradagi mavjud muammolar va ularning echimlari xususida gap boradi.

Tayanch so'zlar: fermer xo'jaligi, moliyaviy qo'llab-quvvatlash, paxta subsidiyalari, fermer xo'jaligi foydasi, tuproq boniteti, qishloq xo'jaigi bozori.

O'zbekistonda mustaqillikning dastlabki yillaridan boshlab bugunga qadar hukumat tomonidan qishloq xo'jaligini rivojlantirishga qaratilgan ko'p qirrali iqtisodiy islohotlar amalga oshirilib kelinmoqda. Bularning natijasi o'laroq, o'tgan davrda respublikada g'alla mustaqilligiga erishish, paxta monopoliyasini tugatish va qishloq hududlarida xususiy mulkchilikka asoslangan yangi ishlab chiqarish shakli, ya'ni fermer xo'jaliklarini tashkil etish kabi qator ijobiy o'zgarishlar ro'y berdi. Xususan, qishloq xo'jaligi ishlab chiqaruvchilarini, ayniqsa fermer xo'jaliklari daromadlarini oshirishga qaratilgan moliyaviy chora-tadbirlar tizimining ishlab chiqilishi va uni amalga tadbiiq etilishi xo'jaliklarda qator qulayliklar yaratib, ularning moddiy-texnik ta'minotini sezilarli darajada yaxshilanishiga muhim turtki bo'ldi. Shunga qaramay, hali-hanuz qishloq xo'jaligi korxonalarida moliyaviy resurslar tanqisligi muammosi ustuvorlik kasb etib, bu soha ishlab chiqarishida nafaqat mexanizatsiyalashtirish va avtomatlashtirish jarayonlarining sustlashuviga, shu bilan bir qatorda ishlab chiqarishning tabiiy omillarga haddan ortiq tob'e bo'lib qolayotganligiga sabab bo'lmoqda. Bu esa, sohada moliyaviy munosabatlarni boshqarishga zamon talablariga mos yangicha yondashuvni, jumladan, sohani davlat tomonidan moliyalashtirishning amaldagi uslubiyotini qayta ko'rib chiqish hamda rivojlangan xorij mamlakatlarining bu borada orttirgan amaliy tajribalarini chuqur o'rgangan holda uni takomillashtirishni taqazo etmoqda.

Bizga ma'lumki, bugun respublikada qishloq xo'jaligini davlat tomonidan moliyalash asosan quyidagi yo'nalishlarda amalga oshirilmoqda:

- paxta ishlab chiqarishga subsidiyalar ajratish;
- erlarning meliorativ holatini yaxshilash bo'yicha investitsiyalar ajratish;
- ishlab chiqaruvchilarni past foizda imtiyozli shartlarda kreditlash.

Paxta ishlab chiqarishini subsidiyalashning Buxoro viloyati fermer xo'jaliklari bo'yicha olib borilgan tahlillari shuni ko'rsatdiki, 2009-2015 yillarda viloyatda erlarning meliorativ holatini yaxshilashga qaratilgan qator chora-tadbirlarning olib borilishi, shuningdek, bu borada byudjetdan ajratilgan katta hajmdagi investitsiya mablag'larining o'zlashtirilishiga qaramay, o'rtacha 84 foiz paxta ekin maydonlarini 60 ball bonitetdan past tuproq unumdorligiga ega bo'lgan unumdorligi past erlar tashkil etgan. Agar viloyatda fermer xo'jaliklarining 99 foizdan ortiq paxta ekin maydonlariga egalik qilishi va ularning paxta hosilini etishtirishdagi salmog'i ham

shunchani tashkil etayotganini e'tiborga oladigan bo'lsak, ularda ishlab chiqarish xarajatlarining oshishi hamda daromad pasayishining birlamchi omilini nimada ekanini anglash qiyin emas. Sababi, bunday tabiiy qiyin sharoitda paxta etishtirish har jihatdan xo'jaliklarda ishlab chiqarish xarajatlarining o'sishiga olib kelishi tabiiy. Albatta, tahlil etilgan davrda xo'jaliklarning kam hosilli erlarda etishtirilgan paxtadan ko'rgan zararlari byudjet subsidiyalari hisobiga qoplangan va shuning hisobiga ulardagi mavjud kreditorlik qarzlarning katta qismi bartaraf etilgan. Qolaversa, paxta tolasini sotishning ichki va amaldagi narxлари o'rtasidagi tafovutning bir qismini jamlash va undan fermer xo'jaliklarining foydalanishini yo'lga qo'yish orqali xo'jaliklarning ta'minotchi va infratuzilma korxonalarini xizmatlaridan o'z vaqtida foydalanishlarida katta imkoniyatlar yaratilganligi diqqatga sazovor. Biroq, mavzu yuzasidan olib borilgan tadqiqotlar va tahlillar subsidiyalashning ushbu tizimi samaradorligi va soha rivojidadagi o'rni quyidagi sabablarga ko'ra past ekanligini ko'rsatmoqda:

- moliyalash bilvosita yo'naltirilganligi bois, ishlab chiqarishni to'g'ridan-to'g'ri rag'batlantirishga qodir emas;
- moliyaviy chora-tadbirlar bir-birini to'ldirmay, mustaqil funktsiyani bajaradi;
- ushbu chora-tadbirlarining qishloq xo'jaligi bozorini tartibga solishdagi o'rni etarli darajada deb baholash qiyin.

Yuqoridagilarni kam hosilli erlarda paxta ishlab chiqarishni subsidiyalash misolida ko'rib chiqamiz. **Birinchidan**, mablag'lar to'g'ridan-to'g'ri xo'jaliklarning kreditorlik qarzlarni qoplashga yoki bunday qarz mavjud bo'lmagan hollarda, ta'minotchi va servis korxonalariga ishlab chiqarish resurslari yoki xizmatlar uchun oldindan to'lovlar sifatida o'tkazib beriladi. Bunday holda, ushbu yo'naltirilgan mablag'lar ishlab chiqaruvchiga moliyalanganlik ruhini to'laqonli shakllantirmaydi, ya'ni ta'sir bilvosita kuchga ega. **Ikkinchidan**, ushbu moliyalashda asosiy maqsad xo'jaliklarning daromadlarini oshirishga qaratilgan bo'lsa-da, moliyalash jarayonida erlarni sifat ko'rsatkichlari pasayishini oldini olishga yo'naltirilgan hech qanday qat'iy shartlarning o'rnatilmaganligi tufayli xo'jaliklar o'z tasarrufidagi er resurslaridan ixtiyoriy ravishda oqilona foydalanishdan manfaatdor emas, aksincha, bu moliyaviy yordamni qo'shimcha talablarsiz o'zlashtirish ularda boqimandalik kayfiyatini shakllantirishga moyil. Ya'ni, moliyalash faqatgina xo'jaliklarning daromadini oshirish bilan chegaralanib, ishlab chiqarish resurslari sifatini nazorat qilish vazifasi e'tibordan chetda qolmoqda. Shu sababli, erlarning meliorativ holatini yaxshilash vazifasi faqatgina davlat zimmasida qolib ketmoqda. **Uchunchidan**, bu shaklda moliyalash mamlakat qishloq xo'jaligi bozorida deyarli ta'sir doiraga ega emas. Sababi, amaldagi moliyaviy chora-tadbirlar tizimi bozorga yo'naltirilmagan. Shu sababga ko'ra, respublika qishloq xo'jaligining va ishlab chiqaruvchilarning paxta ishlab chiqarishiga bog'liqligi hali-hanuz saqlanib qolmoqda.

Bizning fikrimizcha, bunday holatdan chiqish uchun mamlakatda bozorga yo'naltirilgan moliyaviy chora-tadbirlarni ishlab chiqilishi va ular nafaqat xo'jaliklarning daromadini oshirishga, balki qishloq xo'jaligini tartibga solishda richag vazifasini o'tamog'i lozim. Buning uchun esa, birinchi navbatda, respublikada

qishloq xo'jaligi bozorining ichki va tashqi holatini chuqur tadqiq etish hamda ishlab chiqarishning ixtisoslashuv darajasini oshirish madsadga muvofiq.

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THE STATE FINANCIAL SUPPORT FOR AGRICULTURE IN UZBEKISTAN: ISSUES AND SOLUTIONS

Introducing the most appropriate and effective methodology for agricultural regulation and financial support is one of the leading tasks facing each country. And the properly chosen method on this path will be the groundwork for sustainable development of farms, having a positive impact on their financial results. In addition, it serves the interests of consumers by strengthening steadiness in the agricultural market. Therefore, this article discusses the financial aspects of agricultural development of Uzbekistan, its current problems, and their solutions.

***Key words:** private farms, financial support, cotton subsidies, farm income, soil bonitet, agricultural market.*

ГОСУДАРСТВЕННАЯ ФИНАНСОВАЯ ПОДДЕРЖКА СЕЛЬСКОГО ХОЗЯЙСТВА В УЗБЕКИСТАНЕ: ПРОБЛЕМЫ И РЕШЕНИЯ

Внедрение наиболее подходящей и эффективной методологии сельскохозяйственного регулирования и финансовой поддержки является одной из ведущих задач, стоящих перед каждой страной. И правильно выбранный метод на этом пути станет основой для устойчивого развития хозяйств, оказав положительное влияние на их финансовые результаты. Кроме того, он служит интересам потребителей путем укрепления устойчивости на сельскохозяйственном рынке. Поэтому в данной статье рассматриваются финансовые аспекты развития сельского хозяйства Узбекистана, его текущие проблемы и пути их решения.

Ключевые слова: фермерское хозяйство, финансовая поддержка, хлопковые субсидии, доход фермерских хозяйств, почвенный бонитет, сельскохозяйственный рынок.

Introduction

After the declaration of independence in 1991, a set of economic reforms have been carrying out designed at improving the agricultural sector in Uzbekistan. Implemented reforms such as land and water, property, finance-credit, price liberalization, and abolition cotton monopoly are among them. As a result, recently, a number of alterations have observed in agricultural production. The production volume and labor productivity have significantly increased over the years, achieved to wheat independence, etc. Another important thing a new producer group - private

farms based on private property have formed in the sector. Despite implemented measures, still the financial situation of agricultural enterprises does not satisfy the current market conditions. By reason of lacking financial resources in farms, the processes of mechanization and automation are going slowly in the sector and a low level of agro-industrial integration is remaining in the country. This is requiring a new approach to financial relationship management in the sector based on modern requirements. Considering the importance of the financial relations of agricultural enterprises with the state budget, in this article, we discuss issues related to improve financial support system of Uzbekistan for agriculture and will develop scientific recommendations on strengthening the Republic's current methodology for the sector's state regulation and financial support system.

Literature review

Many local and foreign authors have discussed the system of state regulation and financial support of Uzbekistan for agriculture. Their debates are mainly related to improve agricultural taxation and overcome financial issues of cotton production. Most of them estimated the republic's current tax and subsidization system for agriculture as an implicit form and recommended to liberalize the cotton market of the country. For instance, Guadagni, Rudenko I, Khan and Müller consider state procurement prices for cotton as implicit taxation assessing them at a low level, and recommend liberalizing the country's agricultural market, namely the cotton market.

According to Guadagni et al. [1], a shift from implicit taxation of cotton producers to direct taxation - for example, through water charges and increased land tax-together with reforms of the procurement and input supply systems can guarantee an overall increase in the direct tax flows to the state budget. Djanibekov N, Rudenko I. et al. [2] cited that, possible losses of export revenue from a liberalized cotton market can be prevented if the government imposes export taxes in dollars on Uzbek companies involved in exporting agricultural commodities. Müller [3] notes further liberalization of agricultural markets, particularly the cotton market, is needed to increase production incentives as well as to raise agricultural productivity and producer incomes.

Unlike them, A.M. Amanov [4] recommends introducing a single income tax for private farms in order to link the taxable object with the financial-economic activity of farms. He emphasizes that in this situation, the income which gained at the end of the reporting period as a source of this tax should be a tax object. By this way, farmers pay attention to the increase in their income.

But, in our opinion, it is difficult to increase farm income solely by reforming state procurement policy or changing the taxable object. For this, the government needs to develop multilateral financial measures based on the experience of developed countries, which cover all aspects of agricultural production and serve its own interests along with producers and consumers. The following analysis also confirms our opinion.

Analysis and Results

In Uzbekistan, today, agriculture is financing from the budget through allocating cotton subsidies, investments to land reclamation, and preferential loans. These financial supports are aimed at improving land productivity, increasing income and accelerating current assets' turnover in farms. This can be seen in an example of cotton subsidization, and allocations for land reclamation. Cotton subsidies involve allocating payments for a harvest that is lost due to adverse land conditions if they sow cotton on acreages that is a ball bonitet less than 60 balls and refunding a part of the revenues that earned from the positive difference between internal and current prices of cotton fiber. Both of these subsidies are directed at discharging the debts of private farms.

For instance, since 2008, the first type of cotton subsidies has been allocating in accordance with the Presidential Resolution N725 dated 5 November 2007 “On measures to support Private farms that grow agricultural products for state needs on low-yielding lands”. The sum of payments calculates on the basis of a harvest that is lost due to the cultivation of cotton on low-yielding acreages. In 2009, 3153 farms applied for receiving this financial aid in the Bukhara region. 97.4 percent of the cotton sown areas of those farms or 90203.4 hectares of 92643.1 were low-yielding, with soil bonitet less than 60 balls. An average soil bonitet on low-yielding areas was 46.5. During 2009-2015, on average, 84 percent of cotton sown areas were in poor condition in the region. All aforementioned statistical data are summarized clearly in Table-1.

The size of cotton sown areas and their average soil bonitet in Private farms that are growing cotton in low-yielding lands for state needs in Bukhara, 2009-2015¹

Years	Number of subsidized PF	Total sown area of PF planted in cotton, ha	Sown area that are soil bonitet less than 60, ha*	Share of acreage that is soil bonitet less than 60 in total sown areas, %	Changes in the average soil bonitet in sown areas
2009	3153	92643.1	90203.4	97.4	46.5
2010	2501	86170.5	69127.3	80	48
2011	2110	109600	74342.8	68	47
2012	1765	68721.6	57375.3	83.5	50
2013	1678	64327.7	54721.4	85	49.5
2014	1706	62866.5	55488.6	88	49
2015	2053	68732.5	58747.3	85.5	49

¹ Own compilation based on data of the Finance Department of the Bukhara Region

In 2015 than 2009(+;-)	- 1100	- 23910.6	- 31456	- 12	+2.6
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The table shows that the share of cotton sown areas that are soil bonitet less than 60 balls has sharply decreased since the second year of subsidizing. It fell to 12 percent in 2015 than in 2005 while an average soil bonitet had grown to 2.6 points in low-yielding lands. It should be noted that a downward trend in a share of low-yielding areas in cotton has occurred for two reasons.

First, the fairness of applications is provided through monitoring previous requests of farmers, and it prevented the accumulation of misleading information on low-yielding lands. The analyses show that on average 0.2 percent of the allocated payments were refunded to the budget through a critical review of the submitted applications of farmers during 2009-2015 (see table-2).

Secondly, land productivity increased due to public investments to land reclamation in accordance with the Presidential Decree PQ-817 “On the State Program for the Improvement of Irrigated Land Reclamation for 2008-2012” of which adopted on 19 March 2008. Within this State Program framework, the large-scale works have done in the region. Including, more than \$ 9866 thousand was spent on construction and reconstruction of land reclamation facilities in 2008-2012. During these years, collectors in lengths of 65 km were constructed and reconstructed; also, 14 units of vertical drainages were reconstructed, and 43 observation wells were built, installation works were completed in the amount of \$ 5778.1 thousand. Until today, land reclamation measures are ongoing. As a result, crop productivity increased along with the improvement of land productivity. It represented in figure 1.

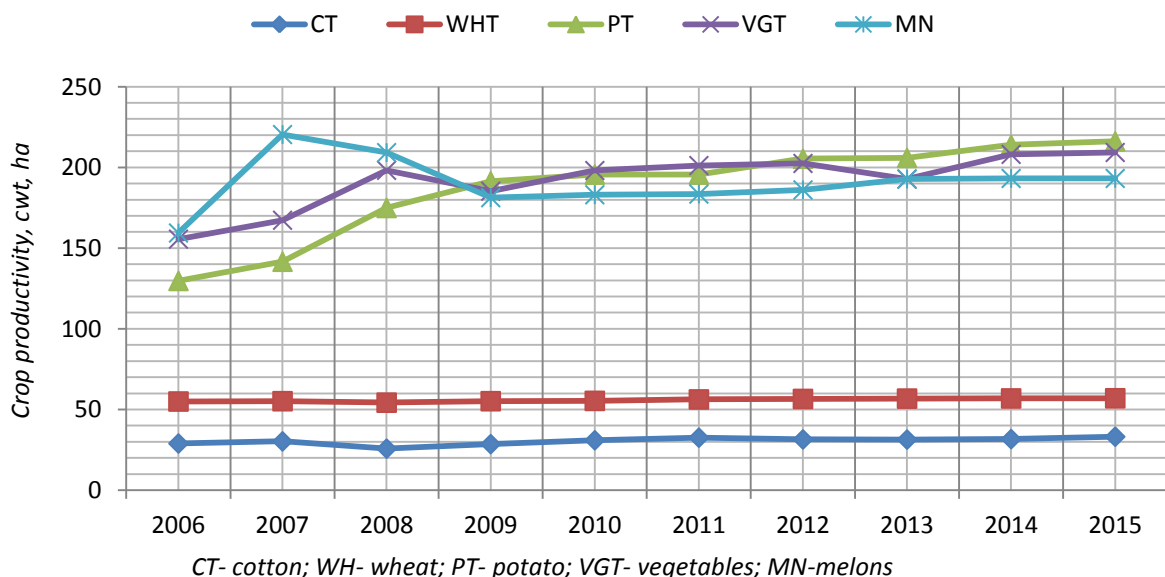


Figure 1 Dynamics of crop productivity by main crops in Private farms of Bukhara, 2006-2015

Source: SSTCUZB. (2017). *Statistical Yearbook of the State Committee of the Republic of Uzbekistan on Statistics. Tashkent.*

We suppose that despite the growth in crop productivity, nowadays, cotton is grown in difficult environmental conditions in the region’s Private farms due to the fact that approximately 84 percent of sown areas in cotton were low-yielding lands during 2009-2015. Naturally, this led to an increase in the costs of production of farms, as well as in their debt to the state and other organizations. In result, subsidies were distributed for paying off on their debts below.

Analysis of budget spending for financial aid to Private farms in the Bukhara region, 2009-2015 (thousand.USD)²

Table2

Years	Total	Refund of unfounded paid paayments	Taxes and fees	Fuel and lubricants	Mineral fertilizers	Electricity	MTP services and others
2009	12072	n.a	n.a	3925	7161	146	840
2010	6408	114	2833	1624	1294	109	433
2011	6940	24	2266	2151	1949	215	335
2012	7923	5.3	3827	1466	1951	114	559
2013	9467	n.a	3696	2049	1967	167	1588
2014	10283	n.a	n.a	4161	3998	n.a	2124
2015	11282	n.a	n.a	4885	5529	n.a	867.5
Total	64374	143,3	12623	20261	23849	751	6747

The table shows that the bulk of subsidies were directed towards settle debts on input purchases of fuel-lubricants and mineral fertilizers during 2009-2015 by representing 31.5 and 37 percent. To pay off a debt on taxes and fees, electricity and services of MTP together with interest rates of bank loans it represented 19.6, 1.7 and 10.5 percent respectively. It should be cited here that the same methodology uses in a distribution of the second type of cotton subsidies as well. It involves financing private farms by partially refunding of the proceeds that earned from the positive difference between internal and current prices of cotton fiber in order to stabilize their incomes. This subsidy has been introduced since 2011, and it also allocates by the above-indicated directions. If, initially, 25 percent of positive difference was refunded to private farms, it has increased to 50 percentsince 2012.

In our opinion, this introduced financial support methodology of the sector has following shortcomings:

- it has an indirect character and a narrow range in the agricultural market even if they are giving their positive results in the republic by offsetting Private farms’ debts and overcome their financial problems such as meeting the demands of suppliers

²Author’s compilation based on data of the Finance Department of the Bukhara Region

upon pre-payments for various types of products and services (MTPs, fuel and lubricants, fertilizers, seeds, etc.).

-producers are receiving payments without any additional requirements. This can cause farmers to become dependent on government subsidies and misuse of land resources. As a result, land reclamation issues will continue to be the responsibility of the government.

-this methodology does not allow stabilizing market prices for agricultural products, although price fluctuations in the domestic agricultural market are the main reason for the decline in farm income in the country, and farmers suffer from this. In order to avoid sales difficulties and financial losses due to market prices, farmers prefer to produce crops under state procurement prices, especially cotton. Naturally, it is increasing the attractiveness of cotton for farms and dependency of the country's agriculture on it.

All these give us a conclusion that in the current public support, the priority is given to increasing farm incomes, but its regulatory function is remaining in the second place. Thereby, the effectiveness of the measures is staying low. Unlike Uzbekistan, financial measures for agriculture perform several functions simultaneously in developed countries. That is, through financing, the state stimulates the production, regulates the agricultural market, and controls the utilization of production resources. Moreover, all financial measures supplement each other, and the main objective is to increase the income of producers.

For instance, in the EU, public support to agricultural producers is mainly provided via guaranteed prices, border protection, market intervention and direct payments [5]. Guaranteed prices involve purchase by authorities of the surplus supply of eligible products when market prices threaten to fall below established minimum (intervention) prices. The products are either stored temporarily or exported. In most market conditions, the intervention price acts as a market floor price. Products must meet minimum quality requirements to be accepted into intervention [6]. Border protection refers to determine high tariff rate quotas for agricultural import in order to protect EU producers by keeping import prices as high as EU internal prices. Market interventions are targeted at stabilizing the local and global agricultural market through export subsidies and taxes. Export subsidies are paid to exporters to cover price difference in the conditions of EU internal market prices above the world market prices. By this way, the government prevents a domestic price from falling. Conversely, an export tax may be introduced when EU internal market prices below the world market prices for limiting the outflow of an EU product to stabilize prices for EU consumers. Direct payments concern compensating farmers in the production processes. To receive these payments, compliance with EU regulations regarding the environment, animal welfare, and food quality and safety is required; in addition beneficiaries must be in possession of payment entitlements. So, as mentioned above, indicated all measures perform a regulation function on the agricultural market complementing each other and intended to serve the interests of the state, producers, along with consumers.

Conclusions

Our analysis leads to the conclusion that today, the followings need to be done in the country to improve the existing methodology for financing agriculture:

- develop new measures directed at stabilizing agricultural market based on the experience of developed countries;

- expand the list of agricultural products in subsidies to increase their attractiveness;

- set up mandatory requirements for producers in receiving state aid to ensure the rational use of production resources.

These all require, foremost, the development of a state market program that will be designed through the study of the internal and external agricultural market. Additionally, the level of specialization should increase in the country in order to avoid excessive budgetary spending on agriculture. The performance of these mentioned two tasks will be an essential factor to increase the efficiency of financial measures in the sector.

In conclusion, to determine new directions of financial measures in agricultural support and increase their effectiveness, the government should pay more attention to survey the agricultural market and to increase the level of specialization.

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