

## STATE BUDGET AND WAYS TO IMPROVE IT

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**Abstract:** This article analyzes the formation of the state budget and ways to improve it. The relevance of the topic, the methodology for solving the problem are discussed and practical recommendations are offered. The scientific and practical contribution of the author is emphasized.

**Keywords:** state budget, budget system, financial management, budget reform, Uzbekistan, budget deficit, budget efficiency.

The state budget is the main instrument of the state's financial policy, reflecting its income and expenditure. Effective budget management contributes to sustainable economic development and social stability. In the context of the dynamically developing economy of Uzbekistan, the issue of improving the budget system is becoming especially relevant.

Table 1.

The main components of the state budget.

Income part	Expenditure part	Budget deficit	Budget surplus
Taxes and fees are the main part of income received from individuals and legal entities.	Education and health care - expenditure on the development of social programs and support of national services.	If expenditure exceeds revenue, a budget deficit arises, which must be covered by borrowing or cutting expenditure.	This is a situation where income exceeds expenses, which can lead to the accumulation of reserves or the redistribution of funds for needs that were not taken into account in advance.
Income from state property - income from privatization and lease of state property.	Defense and security are the means to maintain the country's defense capability.		
Credits and loans are sources of borrowed funds for financing	Infrastructure - development and maintenance of road,		

the budget deficit.	transport, energy and utilities infrastructure.		
Grants and subsidies are financial support from international organizations, other countries or within the country.	Public administration - expenses for the maintenance of government bodies and their work.		
	Debt obligations - payment of interest and principal on loans.		

The role of the state budget:

Economic regulation : The budget is used to redistribute financial resources to achieve social and economic goals.

Stimulating economic activity: The budget can be a tool to stimulate economic growth, for example through public investment in infrastructure or tax cuts.

Social support : The budget also supports social programs aimed at improving the quality of life of citizens.

The process of formation and execution of the state budget:

The budget is formed by the government taking into account the projected revenues and needs of the country, agreed upon by parliament or other legislative body, and then implemented through various government agencies.

The budget also undergoes a process of control through audit and verification of the execution of its articles at different levels.

In recent years, the state budget of Uzbekistan has undergone several changes in connection with the transition to a market economy and the implementation of a number of reforms. An important area is strengthening fiscal discipline, increasing tax revenues, combating the shadow economy and increasing the transparency of budget spending.

The main problems of the state budget of Uzbekistan:

Dependence on oil and gas revenues : Although the country strives to diversify its economy, most of its revenue still comes from oil and gas.

Lack of transparency : In some cases, limited access to information on budget expenditures results in insufficient public reporting.

Budget deficit : Despite efforts to reduce it, sometimes the budget deficit remains significant, requiring external and internal borrowing.

## REVIEW LITERATURES

Various aspects of the formation and execution of the state budget are widely discussed in economic literature. A number of studies are devoted to the analysis of the budget policy of Uzbekistan in the post-Soviet period, including reforms of the tax system and inter-budgetary relations. However, the need for further improvement of the budget process requires a more in-depth study of modern approaches and methods of budget management.

Some opinions of scientists about the state budget and its management:

1. **L.L. Ivanova (economist):** "The state budget is not only an instrument for redistributing income, but also a powerful regulator of economic activity. Its structure must be flexible

and adaptive, taking into account changing external and internal economic conditions. Effective budget management requires transparency, control and citizen participation in the processes of its formation."

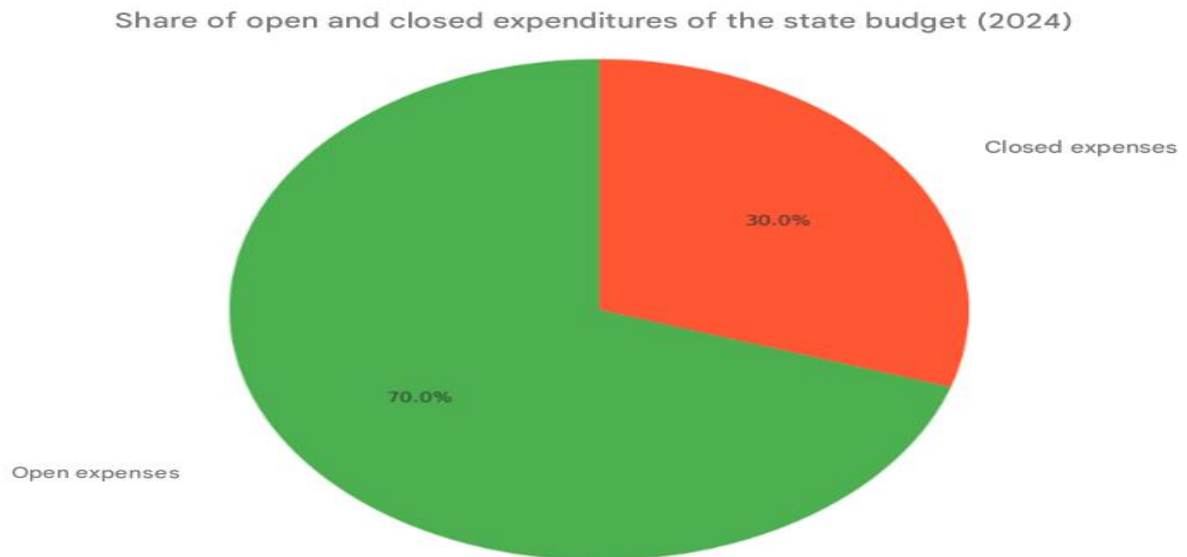
2. **S. A. Makarov (financier):** "Problems with the state budget are related to the deficit and the government's inability to effectively redistribute resources. Radical changes are needed in approaches to taxation and spending of public funds. The most important measures are the introduction of digital technologies for managing and controlling expenses, as well as integration into international financial systems."
3. **G. M. Fedorova (specialist in public administration):** "The main task for most developing countries is to increase transparency in budgeting matters. It is through openness and accessibility of information that it is possible to significantly increase citizens' trust in government bodies and create a system that will be able to effectively respond to economic challenges."
4. **Yu. A. Kuznetsov (economist and budget policy expert):** "State budgets need to update forecasting methods in order to cope with the high risks of economic and financial fluctuations. To do this, it is necessary to develop strategic planning tools that will allow managing not only current income and expenses, but also the long-term economic outlook."
5. **N. N. Surkov (social researcher):** "The role of the budget goes far beyond just financial calculations. It is a political document that defines the priorities of the country's development, including in the area of social policy. Sustainable development requires the integration of economic, social and environmental aspects into budget planning."

#### RESEARCH METHODOLOGY

This study uses methods of system analysis and comparative approach. The current structure of the state budget of Uzbekistan was analyzed, the main problems and limitations were identified. Comparative analysis with international experience allowed us to identify best practices applicable in the conditions of Uzbekistan.

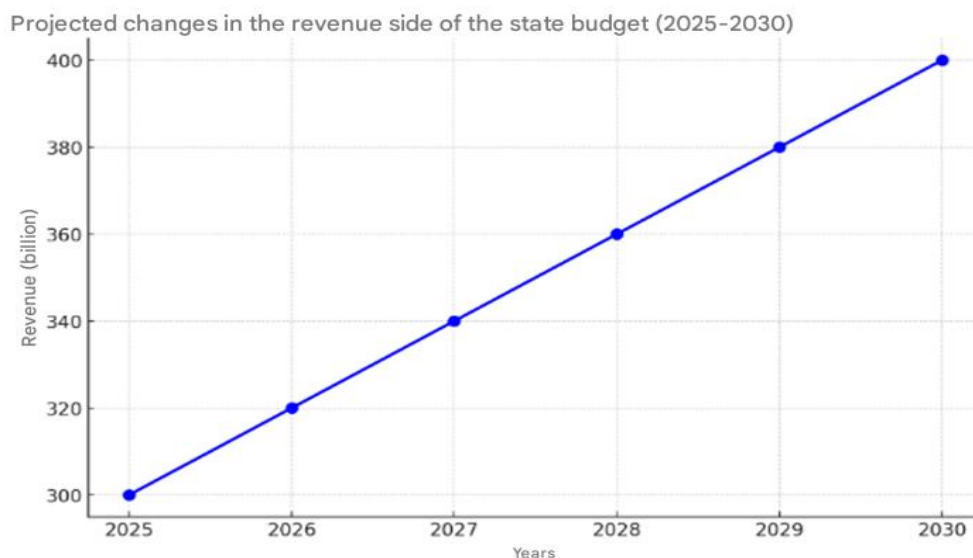
Several methodological approaches were used to study the topic:

1. **System analysis:** This method allows us to consider the budget as a complete system, studying all components - revenue and expenditure parts, as well as their interaction. Based on this approach, a graph was drawn up showing the relationship between budget revenues and expenditures in recent years.  
A diagram showing a hypothetical distribution of open and closed state budget expenditures in 2024. In this example, 70% of expenditures are considered open and 30% are considered closed.
  - Open expenditure : This is expenditure for which information is available for public scrutiny, such as expenditure on education, health, infrastructure and social benefits.
  - Closed expenditures : These are expenditures for which information is limited, such as defense expenditures, classified projects, or special funds.



**Chart <sup>1</sup>1. Relationship between revenues and expenditures of the state budget (2019–2024)**

2. **Comparative analysis:** This method was used to analyze budget systems of other countries and their applicability to Uzbekistan. Key principles and approaches were identified using the example of countries with developed budget systems.
3. **Forecasting:** Forecasting future changes in the budget is based on current trends in the economy of Uzbekistan and international practice. An example of a forecast of changes in the revenue side of the budget is shown in the graph below.



4.

<sup>1</sup> By the author

**Chart <sup>2</sup>. Projected changes in the revenue side of the state budget (2025–2030)****DISCUSSION AND RESULTS**

The analysis showed that the existing problems in the budget system of Uzbekistan include insufficient transparency of the budget process, limited efficiency of spending and a high level of dependence on certain sources of income. To improve the situation, it is proposed to:

1. **Increasing budget transparency:** implementing modern information systems to track budget flows and ensure public access to budget information.
2. **Optimization of the tax system:** reducing the tax burden on small and medium businesses, expanding the tax base through the legalization of the shadow economy.
3. **Strengthening control over expenditure:** introduction of a system for assessing the effectiveness of budget programs and projects, regular audit of the use of budget funds.
4. **Diversification of income sources:** development of new economic sectors, attraction of foreign investment and support of exports.

An analysis of Uzbekistan's budget system revealed several key issues that need to be addressed to improve the functioning of the state budget:

Lack of transparency in the budget process: In the current budget system, not all expenditures and revenues are open to the general public.

Limited efficiency of spending: Expenditures on social programs are often not properly monitored, leading to inefficient use of resources. An example of this is the low share of spending on infrastructure development, despite high demand from the population.

High level of dependence on specific sources of income: The budget revenue is largely dependent on oil and gas revenues.

To solve these problems, it is proposed:

Implementation of electronic monitoring systems, which will make budget flows more transparent.

Application of modern methods of cost control using analysis of the effectiveness of budget programs.

Diversification of income sources through the development of new industries and stimulation of private investment.

**CONCLUSIONS AND SUGGESTIONS**

**State budget** — is the main financial category that reflects the state's income and expenses, and also plans financial flows for a certain period, usually a year. It is the most important instrument in the state's economic policy, reflecting both internal and external financial strategies.

Improving the state budget requires a comprehensive approach, including institutional reforms, the introduction of modern management technologies and the active participation of civil society. The implementation of the proposed measures will improve the efficiency of the budget system of Uzbekistan and ensure sustainable economic development of the country.

Ways to improve the state budget:

Increasing the tax base: Reducing the shadow economy and expanding the tax base.

Increasing transparency: Implementation of electronic platforms for monitoring budget expenditure.

Investment promotion: Attracting private and foreign investors to diversify income sources.

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<sup>2</sup> By the author



Optimization of government spending: Efficient distribution of funds, reduction of inefficient spending.

The state budget is the most important instrument of public administration and socio-economic policy, and its effective management directly affects the development of the country and the quality of life of its citizens.

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