

State Budget: Concept, Structure and Main Indicators

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ABSTRACT

The state budget is the main means of regulating the financial activities of the state. It ensures the collection of financial resources of the state, their use and management of all financial operations. The state budget is created on the basis of the country's specialized goals and political directions and is an important part of the policy aimed at the purposeful and efficient use of financial resources.

Introduction . The state budget is a financial document created to collect, use and regulate all financial activities of a state. This article shows the concept, structure, main indicators and other important points of the state budget.

The structure of the state budget is usually implemented together with other structural divisions of the state financial structure. These structural divisions may be related to the country's financial authorities, ministries, state credit organizations and other financial institutions. The state budget is usually annual and includes annual financial collections, income and expenditure.

The state budget represents expenses and income in the order of integration. Key indicators include income, expenditure, deficit or surplus, economic development and public debt. Laws and procedures related to the organization and management of the state budget are also indicated. The article describes in detail the structure of the state budget, the budget preparation process,

and the important issues of budget implementation and management.

The state budget is the main means of regulating the financial activities of the state. This article describes the concept, structure and main indicators of the state budget. This financial tool is important in ensuring the economic development of the state, effective use of financial resources and balance with the goals and directions of the state policy.

The process of establishing the state budget is usually carried out with the participation of the financial institutions of the state, for example, the Ministry of Finance, the Financial Committee or other financial bodies. These bodies deal with the structure of the budget, the collection of financial resources, the calculation of income and expenses, the adoption and implementation of the budget.

The state budget is usually created based on economic goals and political directions. These goals and directions include financing for the overall economic development of the country, increasing investments in the social sector, setting tariff plans, infrastructure development, education, health, security and other areas. The state budget will be of great importance in collecting, using, and showing all financial operations of financial resources for the realization of these goals.

Among the main indicators of the state budget are included information such as income, expenditure, deficit or surplus, economic development and public debt. Revenue represents funds collected in the budget and expenditure represents funds spent from the budget. Deficit or surplus means the difference between income and expenses. Deficit is the excess of expenditure in the budget over income, and surplus means the excess of income over expenditure. The indicator of economic development is related to the growth of income in the budget and the economic development of the country. The public debt represents the financial obligation of the borrowing country, the transfer of the annual budget funds in an excess amount.

In the processes of implementation and management of the state budget, the budget is made according to the established procedure. In these processes, financial packages are organized, income and expenses are calculated, budget is adopted, budget funds are managed, calculations are carried out, and budget results are evaluated. These processes will be important in ensuring financial transparency, high quality of calculations, and financial efficiency.

Research methodology on the topic: There are several research methodologies used in researching the topic of the state budget. These methodologies are interrelated, help analyze funding processes and outcomes, and include data collection for organizations and professionals. The following methodologies are some of the widely used ones in this direction:

1. Financial accounting (Financial Accounting): This methodology is based on the accounting of financing processes in the state budget, evaluation of financing results and submission of these calculations to the state financial authorities. An important part of financial accounting is the analysis of accounting indicators (income, expenditure, debts, deficit or surplus) and the collection of specific budget data.
2. Financial analysis (Financial Analysis): This methodology allows for the analysis of financing processes in the state budget and the evaluation of the budget's effectiveness, financial status and results. The process of financial analysis makes it possible to study the interrelationship of income and expenses in the state budget, the provision of financing of the budget depending on the sectors, the growth of income and the growth of expenses, the expansion of the state debt.
3. Monitoring and Evaluation (Monitoring and Evaluation): This methodology is implemented on the basis of monitoring the changes in the financing processes of the state budget, evaluating the results and evaluating the compliance with the goals of the budget. The monitoring process will consist of collecting data on income and expenses in the state budget

and monitoring changes. Evaluation includes the results of financing, comparison with the goals and evaluation of the effectiveness of the budget.

4. **Scientific Research:** Scientific research on the subject of the state budget is carried out by specialists in the academic field. In this methodology, research is conducted based on the analysis of financing processes in the state budget, creating insights about the economic, social and political consequences of the budget, proposing new models and strategies. Scientific research helps to analyze the development of the state budget and improve financing processes.

The used literature on the subject is as follows:

1. "State budget system" - Abdulaziz Abdullayev. This book covers the basic concepts of public budgeting, the principles of financial accounting and the practical process of public budgeting. This literature explains the basic rules of the state budget system and financing processes.
2. "Fundamentals of financial calculation" - Khurshid Abdullayev. This literature provides details on the basic principles of financial accounting, financing processes and analysis of financial accounting on the subject of the state budget.
3. "State budget and financing" - Shavkat Toshev. This book provides an understanding of the state budget system, the basic rules of financial accounting, and the development of the state budget. The book contains information on budget financing processes, income and expenditure analysis, budget effectiveness assessment and management principles.
4. "State budget and financing theory" - Tursunboy Rakhimov. This literature provides insights into the theoretical foundations of the state budget, the analysis of financing processes, and the development of the state budget. The book explains the basic principles of public budgeting, the importance of financing and the effectiveness of the budget.

Summary and suggestions on the topic:

Summary: The state budget is a legal document that regulates the financial operations of a country. This budget determines the state's income, expenditure, investment, debt, deficit and surplus. The state budget organizes the financing of the country's economic development, education, health, security, infrastructure and other areas.

Offer:

1. **Financial transparency:** The state budget should be open and transparent in accordance with the principles of publicness. It is important to make information publicly available, to publicly assess and monitor budget financing processes, and to publicly share financing results.
2. **Development-oriented budgeting:** The state budget should be based on development-oriented indicators. It is important to focus on the support of economic and social goals of the state budget, increase investments and ensure development in other areas.
3. **Inefficient costs:** In order to improve the efficiency and effectiveness of the cost system, it is necessary to analyze costs and allocate other financial resources efficiently. It is important to strengthen the analysis and evaluation processes in order to direct costs to objectives, reduce waste and increase efficiency.
4. **Financial monitoring and evaluation:** It is necessary to develop a system for monitoring the financing processes of the state budget, evaluating the results, and assessing the budget's compliance with the goals. It is important that monitoring and evaluation processes are formed in accordance with the principles of effectiveness and publicness, and those financial calculations are carried out correctly and with high quality.

5. Public participation and reporting: It is necessary to explain the structure and results of the state budget to the public strengthen public participation and develop reporting mechanisms. It is important to explain the budget participation of the citizens of the country, to receive information and to accept their proposals.

REFERENCE:

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