

РОЛЬ МЕЖОТРАСЛЕВЫХ (СКВОЗНЫХ) ИНДИКАТОРОВ В ГАРМОНИЗАЦИИ СТРАТЕГИЧЕСКОГО ПЛАНИРОВАНИЯ И ПРОГРАММНОГО БЮДЖЕТИРОВАНИЯ

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Аннотация. В статье исследовано теоретическое и практическое значение межотраслевых индикаторов в гармонизации процессов стратегического планирования и программного бюджетирования. Проанализированы этапы формирования бюджетной системы, ориентированной на результат, в государственном управлении, раскрыта роль межотраслевых индикаторов в согласовании финансовых ресурсов со стратегическими целями. На основе сравнительного анализа опыта Узбекистана и зарубежных стран разработаны научные предложения по совершенствованию системы индикаторов.

Ключевые слова: стратегическое планирование, программное бюджетирование, межотраслевые индикаторы, бюджет, ориентированный на результат, показатели эффективности, бюджетные программы, управление государственными финансами, мониторинг, среднесрочная бюджетная рамка.

THE ROLE OF CROSS-CUTTING INDICATORS IN HARMONIZING STRATEGIC PLANNING AND PROGRAM BUDGETING

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Abstract. The article examines the theoretical and practical significance of cross-cutting indicators in harmonizing strategic planning and program budgeting processes. The stages of forming a results-oriented budget system in public administration have been analyzed, and the role of cross-cutting indicators in aligning financial resources with strategic objectives has been revealed. Based on a comparative analysis of the experiences of Uzbekistan and foreign countries, scientific proposals for improving the indicator system have been developed.

Keywords: strategic planning, program budgeting, cross-cutting indicators, results-oriented budget, performance indicators, budget programs, public finance management, monitoring, medium-term budget framework.

In modern public administration, the issue of closely linking financial resources with strategic objectives has become one of the most important reform directions on a global scale, driven by the need to enhance the efficiency of public expenditures, ensure the rational use of budgetary funds, and achieve results that meet the needs of society. Transforming the budget process from a purely financial accounting instrument into a tool of strategic management is a pressing challenge for both OECD member states and developing countries alike. Consequently, the performance indicators established within the framework of government programs are acquiring not merely sectoral but cross-cutting characteristics, simultaneously encompassing multiple spheres, which marks a new stage in budget policy.

Cross-cutting indicators are metrics that enable the tracking of public expenditures across such dimensions as climate, gender, digitalization, and social protection, fundamentally differing from traditional sector-specific assessment. Through these indicators, it becomes possible to accurately evaluate the degree to

which the state budget aligns with strategic objectives, strengthen inter-sectoral coordination, and enhance the overall effectiveness of public policy.

In recent years, Uzbekistan has been implementing large-scale reforms to establish a system of strategic planning and program budgeting. Specifically, Presidential Decree PF-201 of October 30, 2025, "On Organizational Measures for Introducing the System of Strategic Planning and Development," is aimed at creating an integrated strategic planning system based on the principle of "goal — action — result." Furthermore, Cabinet of Ministers Resolution No. 4 of January 4, 2024, "On Approval of the Regulation on the Procedure for Developing Budget Programs, Conducting Monitoring, and Evaluating Their Effectiveness in Implementing the Program Budgeting System," established the procedure for setting target indicators and direct result indicators for budget programs. Additionally, the Strategy for Improving the Public Finance Management System for 2025–2030, approved by Cabinet of Ministers Resolution No. 210 of April 8, 2025, envisages a phased transition from results-oriented budgeting to full program budgeting, as well as the introduction of green budgeting and gender-responsive budgeting principles.

At the same time, in practice, a unified methodological system of cross-cutting indicators has not yet been fully established; the indicators of budget programs are predominantly set within sectoral frameworks, and cross-cutting assessment mechanisms have not been adequately developed. This circumstance necessitates an in-depth study of the theoretical foundations of cross-cutting indicators and the development of scientific proposals for their practical implementation.

The theoretical foundations of the program budgeting system have been developing since the second half of the twentieth century, with the evolutionary progression of budget reforms encompassing the stages of control, management, and planning. Although the concept of results-oriented budgeting has been explained through various approaches in the academic literature, the role of cross-cutting

indicators within the budget system represents a relatively new and rapidly evolving field of scholarly inquiry. Research in this domain has formed around the issues of enhancing the efficiency of public financial management, aligning budgetary resources with strategic objectives, and measuring results that serve the public interest. In this regard, cross-cutting indicators, as instruments that provide a transversal measurement of public policy and extend beyond the boundaries of individual sectors to assess the degree of achievement of overarching state objectives, acquire particular significance.

To achieve a comprehensive understanding of the theoretical foundations of this field, it is necessary to define the following key concepts:

Strategic planning is the process of establishing long-term (over 7 years), medium-term (4–7 years), and short-term (1–3 years) objectives in public administration, identifying pathways to their achievement, and allocating resources. In Uzbekistan's legislation, strategic documents are systematized in a three-tier hierarchy: concepts, strategies, and programs.

Program budgeting is a budget system based on the allocation of public budgetary funds not according to traditional expenditure line items but within the framework of specific targeted programs, with evaluation of their results. This system relies on the logical chain of "inputs — outputs" and presupposes the assessment of budgetary funds not by the volume of amounts expended but by the results achieved.

Cross-cutting indicators are integrative metrics that simultaneously encompass multiple sectors and spheres, extend beyond the boundaries of individual ministries or agencies, and serve to evaluate the transversal dimensions of public policy (climate, gender, digitalization, anti-corruption, and others).

Performance indicators are quantitative and qualitative parameters used to measure the effectiveness of budget programs, classified into input indicators, direct output indicators, efficiency indicators, and outcome indicators.

The scientific works of world-class scholars play a vital role in developing the theoretical foundations of results-oriented budgeting. In particular, Professor Allen Schick of the University of Maryland, analyzing the evolutionary development of budget reforms through the stages of control, management, and planning, scientifically established that contemporary forms of program budgeting represent "a constantly changing concept that resists standardization" [1]. According to Schick, performance data are better suited to informing budget decisions than to mechanically determining them, which theoretically substantiates the information-analytical function of cross-cutting indicators.

World Bank specialist Dr. Marc Robinson scientifically demonstrated the necessity of correctly defining program classification in order to link budgetary resources to results in program budgeting, showing that the budget structure must be designed in a manner that enables evidence-based decision-making [2]. This approach theoretically confirms the coordinating function of cross-cutting indicators across programs.

Professor M.P. Afanasyev of the Higher School of Economics (HSE University) and Dr. N.N. Shash, in developing the toolkit for evaluating the effectiveness of government programs, established that a necessary condition for ensuring effectiveness is a direct causal link between program measures and evaluation indicators [3]. The scholars emphasized that the measurability, reliability, and direct linkage of indicators to program objectives are essential for preventing formalism.

Leading World Bank specialist Professor Anwar Shah developed a multidimensional system of performance indicators, in which inputs, outputs, efficiency, service quality (timeliness, accessibility, accuracy, citizen satisfaction), and outcome indicators are distinctly delineated [4]. According to Shah's approach,

without an incentive environment that links results to rewards and accountability measures, results-oriented budgeting cannot achieve its objectives.

It should be particularly emphasized that the issue of cross-cutting indicators is closely interconnected with the fields of economics, education, and social protection. In the education system — when assessing the alignment between learning outcomes and budgetary resources, in economics — when measuring the efficiency of public investments, and in the social sphere — when monitoring the impact on the standard of living of the population, cross-cutting indicators acquire interdisciplinary significance.

The approaches examined in the theoretical analysis reveal the role of cross-cutting indicators in public financial management from various perspectives. However, the comparative analysis of these theoretical approaches and the formulation of an integrated, practically applicable concept on their basis constitutes an important scholarly task.

Schick's evolutionary approach theoretically substantiates the gradual development of the budget system but does not provide direct recommendations for the practical implementation of cross-cutting indicators. Robinson's structural approach creates the possibility of measuring results through precise definition of program classification; however, it does not fully encompass the inter-sectoral coordinating function of cross-cutting indicators. In this regard, the causal linkage approach of Afanasyev and Shash enables a deeper understanding of the logic behind the formation of cross-cutting indicators — in the absence of a direct connection between the indicator and the program measure, cross-cutting assessment assumes a formal character. Shah's multidimensional approach, in turn, provides the possibility of systematizing cross-cutting indicators along several dimensions: inputs, outputs, efficiency, and outcomes.

Based on the synthesis of these theoretical approaches, the practical application of the cross-cutting indicator system holds significant importance in the following processes: first, in the process of verifying and monitoring the alignment of budget programs with strategic objectives, cross-cutting indicators serve as unified assessment criteria; second, in the process of inter-sectoral coordination, a unified system of indicators is necessary for evaluating and coordinating the interrelated activities of multiple ministries and agencies; third, in determining the degree to which public financial resources align with cross-cutting policy directions such as climate, gender, or digitalization, cross-cutting indicators yield practical results through the budget tagging mechanism.

OECD experience demonstrates that 97 percent of developed countries utilized performance indicators in budget expenditure review processes by 2023 [5]. At the same time, OECD specialists emphasized that using performance data as an information source is more effective than their direct influence on budget decisions. This approach is termed "performance-informed" budgeting and is employed in the majority of OECD countries.

The application of cross-cutting indicators in international practice may be systematized through the following table:

Table 1. Forms of application of cross-cutting indicators in international practice

Type of cross-cutting indicator	Sectors covered	Application mechanism	International practice
Climate indicators	Energy, transport, agriculture, industry	Budget tagging	PEFA climate indicators — 14 cross-cutting metrics (2024)
Gender-responsive indicators	Education, healthcare, social protection, labor	Gender analysis and budget documentation	PEFA gender indicators — 9 metrics (2020)
Digitalization indicators	Public services, administrative governance, finance	Digital platform monitoring	OECD digital government indicators

SDG indicators	All sectors	UN SDG indicator system	17 goals, 169 targets, 232 indicators
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As evident from the table, cross-cutting indicators are implemented through various mechanisms and serve as an important instrument for measuring the alignment of the state budget with cross-cutting policy directions. Specifically, the PEFA system has developed 14 climate-responsive and 9 gender-responsive cross-cutting indicators, applied at all stages of the budget process — preparation, approval, execution, and reporting [6]. The 232 indicators of the Sustainable Development Goals represent the most comprehensive example of cross-cutting assessment on a global scale.

In Uzbekistan, the formation of a cross-cutting indicator system is at an initial stage: Cabinet of Ministers Resolution No. 210 has established the introduction of green budgeting and gender-responsive budgeting principles in 2025–2026. However, at present, the indicators of budget programs are predominantly set within sectoral frameworks, and their inter-sectoral coordinating function remains insufficiently developed. The digital platform for public finance management and the "Open Budget" portal are creating the infrastructural foundation for implementing cross-cutting indicators; nonetheless, the methodological base of indicators, inter-sectoral coordination mechanisms, and the procedure for their integration into the budget process require comprehensive development.

As Professor Philip Joyce noted, there are extensive opportunities for utilizing performance data at all stages of the budget process — preparation, approval, execution, and audit; however, these opportunities often remain underutilized [7]. This observation is equally relevant to the conditions of Uzbekistan, confirming the necessity of consistently implementing cross-cutting indicators at each stage of the budget process. In this sense, the theoretical approaches and international experience

analyzed in the article create a robust scientific foundation for developing cross-cutting indicators within Uzbekistan's program budgeting system.

The results of the analysis conducted demonstrate that cross-cutting indicators constitute an important instrument for harmonizing the processes of strategic planning and program budgeting. They provide the capability to assess the alignment of the state budget with strategic objectives through transversal measurement, strengthen inter-sectoral coordination, and enhance the degree to which public financial resources serve overarching state policy. The theoretical significance of the article lies in the fact that it provides a scientific definition of the concept of cross-cutting indicators, determines their role in the program budgeting system based on a comparative analysis of various theoretical approaches, and formulates a conceptual framework adapted to the conditions of Uzbekistan.

The international experience and theoretical approaches examined in the article confirm that the effective functioning of the cross-cutting indicator system requires their measurability and reliability, the establishment of causal linkages with program measures, and integration at all stages of the budget process.

The following proposals for improving the cross-cutting indicator system in Uzbekistan are put forward on a scientifically substantiated basis:

First, it is proposed to develop a unified methodological base for cross-cutting indicators — within which a standard system of cross-cutting metrics for the dimensions of climate, gender, digitalization, and sustainable development goals should be established, with their integration into the budget classification system.

Second, it is proposed to introduce a budget tagging mechanism into the chart of accounts coding system — this mechanism would enable the identification of the relevance of public expenditures to cross-cutting policy directions and facilitate inter-sectoral performance assessment.

Third, it is proposed to establish an inter-sectoral dashboard system within the framework of the "Digital Platform for Strategic Planning and Development" for monitoring cross-cutting indicators — this system would enable real-time tracking of the interrelated activities of multiple ministries and agencies.

Fourth, it is proposed to develop a methodology for evaluating the effectiveness of budget programs based on cross-cutting indicators and to integrate it into the monitoring system established by Cabinet of Ministers Resolution No. 4.

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