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## FORMING APPROACHES TO CONTROLLING STATE BUDGET DEFICIT

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### ABSTRACT

The article deals with the formation of approaches to regulating the state budget deficit. It is established that the budget deficit is an effective tool for controlling socio-economic processes, the formation and implementation of budgetary policy in terms of regulating the budget deficit. All this requires conceptual approaches to determining the optimal size, sources of financing the budget deficit, and the mechanism for its use, considering the debt sustainability margin, the cyclical nature of economic development, and the need to finance budget expenditures for the government to perform its functions. It is determined that it is feasible to use the budget deficit as a component of the budgetary control system during economic transformations and post-crisis economic recovery to stabilize the macroeconomic situation and promote economic growth. It is proved that the formation and implementation of budgetary policy to regulate the budget deficit requires a special approach to determining the optimal amount of financing the budget deficit, considering the country's debt safety.

**Keywords:** control, deficit, state budget, economy, economic growth, stabilization, crisis.