

**IMPROVING THE PROCEDURE FOR EVALUATING THE EFFECTIVENESS AND
EFFECTIVENESS OF SUBSIDIES AND PREFERENCES IN THE PUBLIC SECTOR**

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Abstract: In this article, the issues of improving the procedure for evaluating the effectiveness and efficiency of subsidies and preferential in the public sector today are studied in detail by the author. In addition, proposals and recommendations for performance evaluation have been developed.

Key words: Public sector, subsidies, efficiency, effectiveness, evaluation methods.

Introduction. Systematization of socio-economic processes in our country, studying the needs of the population in order to optimize management processes, and providing them with various assistance is one of the main tasks of the government. It is appropriate to introduce various types of assistance from the state in the performance of these tasks. One of them is subsidies.

The main part. Subsidies are non-refundable funds from the state budget intended to cover a part of the initial contribution or loan interest payments for low-income persons to purchase housing on the basis of mortgage loans [1]. A down payment is money set aside to buy a home in the primary market (that is, newly built). Their value is different in urban and rural areas.

Until recently, when developing the “budgeting by results” management system, insufficient attention was paid to budget policy instruments that, outside of additional incentive systems, ensure high controllability and effectiveness of the corresponding types of budget expenditures. The above fully applies to the sphere of interbudgetary relations, where such an instrument is a system of subsidies for lower budgets.

To receive a subsidy, a citizen must be 18 years old. If a citizen is a labor migrant, his family members can also apply on his behalf.

Subsidy does not mean that every applicant who applies for it will receive money. For this, it is necessary to meet a number of requirements and circumstances. In order to grant the subsidy, a special commission formed primarily from the representatives of the responsible bodies gives points to the applicants according to the criteria.

Responsible bodies - internal affairs department, finance department, state tax inspection, employment assistance center, cadastral enterprise, neighborhood and family support department, district council of the Youth Union, district (city) hokimities, participating commercial banks. All this is necessary to verify the authenticity of the documents submitted by the applicant.

Results. Social criteria serve to identify citizens who need to improve housing conditions. The criteria for scoring are the income of the applicant and/or his family (separate indicators are set for urban and rural areas), housing status (rental or private property), those in need of social protection (migrant workers, orphans and fathers -children deprived of their mother's care, single women, etc.), as well as persons with disabilities in the family were taken into account.

First of all, it is necessary to emphasize the purposeful nature of providing budget funds in the form of subsidies. The requirements for determining the objectives of subsidizing legal entities are regulated and strengthened in industry regulations and agreements on providing subsidies to a specific recipient [2]. It is important that the subsidies are distributed within the individual CWR and strictly correspond to the direction of expenditure reflected in the classification.

In this regard, it is proposed to change the name of the CWR and the results of provision, using the indicator of compliance with the purpose of providing subsidies specified in the Regulations as the first criterion for evaluating the effectiveness of budget expenditures on subsidies. It is important to use the same type of subsidies and subsidies for recipients.

Thus, assessing effectiveness is impossible without correlating the result with the amount of budget funds actually spent. Methodologically, such an assessment is even more complex than summing up the program using the scoring method discussed above. The solution to the problem may be to construct an assessment of the final effectiveness of the target program and the subsidiary financing mechanism on the principle of “predominant result” (effect) or “predominant results” (effects). In other words, a reliable assessment of the effectiveness of target programs can only be carried out by reducing the entire set of achieved results to two main components: social results and budgetary results.

We believe that social results should be assessed by an integral indicator of the quality of life of the population of the constituent entity of Uzbekistan. From these positions, the target program is considered effectively implemented if (per unit of budget costs in real terms) quality of life indicators reach or exceed the planned values (if they are planned to increase) or below the planned values (if they are planned to decrease). Analysis of changes in the social effectiveness of programs is possible within one region over time, between regions, and also when using various mechanisms for financing programs, their management and control.

Budgetary results are secondary in nature compared to social performance. Essentially, the budget efficiency indicator denotes a measure of the “self-sufficiency” of a program. This indicator is fundamentally important both when the program is financed from one (regional) budget, and when the program is financed from budgets at various levels through its subsidizing mechanisms, as well as when attracting various extra-budgetary sources.

Conclusions and suggestions. Thus, we propose to determine the effectiveness of budget expenditures in the form of subsidies to individuals based on the assessment of the following criteria:

- ensuring compliance of the purpose of providing subsidies with individual characteristics by changing the results of providing the same type of subsidies and subsidies for recipients;
- determination of compliance of the goals and performance indicators of subsidies with the relevant goals and indicators set in the public sector programs (in their structural elements);
- existence of a monitoring system for achieving the results of subsidization, use of monitoring results in financing the costs of providing subsidies.

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