

IMPORTANT INDICATORS OF THE EFFICIENCY OF PUBLIC FINANCIAL CONTROL BODIES OF THE REPUBLIC OF UZBEKISTAN

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Abstract

In this article, the program of measures for the fundamental improvement of personnel policy and the system of state civil services in the republic, the results of the introduced legislation, the nature of the KPI system, the types of KPI system used in world practice, important indicators of efficiency, the urgency of its introduction, the existing KPI system in foreign countries experience, their negative and positive results are analyzed. Also, the need to introduce KPI system in Uzbekistan, the results expected from the introduction, the experience, problems and shortcomings and advantages of the sectors that have introduced this system were tried to be highlighted.

Keywords: Financial control, Accounts Chamber, internal audit, state budget, efficiency

The result of the wide-ranging reforms that are being carried out for the socio-economic development of new Uzbekistan depends to a large extent on the correct formation of state finances and their effective use. For this reason, the first program of measures related to the fundamental improvement of the personnel policy and the state civil service system in the republic has been determined. The program envisages the development of a strategy for the development of the state civil service until 2030 and the implementation of modern methods of management and performance evaluation of employees based on integrated key performance indicators (KPI).

Also, the Law of the Republic of Uzbekistan "On State Civil Service" specifies a number of requirements and tasks:

Implementation of the system for evaluating the effectiveness of the state civil service in the Republic;

determining the level of achievement of the main efficiency indicator of civil servants as a subject of performance evaluation;



promoting, promoting or demoting a civil servant, assigning a qualification level, rewarding and applying disciplinary punishment based on the result achieved in the performance of the activity;

formulating the activity plan of the state civil servant based on the main indicators of his activity efficiency;

it is envisaged to take into account the main indicators of the employee's performance when conducting the qualification exam.

In the speech of the President of the Republic of Uzbekistan at the joint meeting of the chambers of the Oliy Majlis on January 22, 2020, it was emphasized that "the feasibility of introducing an evaluation system based on performance criteria (KRI) to the activities of leaders and employees of executive authorities at all levels, starting with the Prime Minister and members of the Government."

It can be seen from the above tasks and the mechanisms of their implementation, as well as the laws, Presidential decrees and decisions, government decisions adopted in the following years, that improving the activity of the state financial control system and increasing the effectiveness of their activity in our country is of urgent importance.

Scientific studies aimed at studying the economic content of key performance indicators (KPIs) show that this concept itself covers a wide range of processes. Important performance indicators for organizations are a means to measure the level of achievement of the goals set for the organization, to evaluate the organization, its department and employees' activities expressed in numbers, in addition, the organization makes it possible to evaluate its situation and implement its strategy, and it ensures that it strives to increase the activity of employees.

The experience of foreign countries shows that the introduction of important indicators of efficiency is the basis for the formation of an effective and fair management system. For this reason, measures to effectively introduce SMK are being implemented in large enterprises and commercial banks in the Republic of Uzbekistan. In order to gradually introduce this system in state bodies, a number of institutional norms are being developed.

It is intended to assess the quality of public services through the implementation of the KPI system. Also, it is necessary to study the experiences of foreign countries, their methods, negative and positive results in implementing the system.

Several types of the KPI system used in world practice are used: based on the indicators of the achieved results, the results are evaluated in terms of quality and quantity; expenditure indicators are estimated by the amount of spent resources;



performance of production processes is assessed through performance indicators; performance indicators are evaluated based on the ratio of the results obtained and the time spent; performance indicators are evaluated based on the ratio of the results achieved and the resources spent.

Also, ISO 9001:2008 international standards provide for the management of direct and indirect factors affecting the management system, and KPI is interpreted as follows: effectiveness - the degree of achievement of planned results or the organization's ability to focus on results; efficiency is understood as the mutual ratio of resources spent with the achieved result, or the organization's ability to implement its goals and plans through certain quality indicators expressed by certain requirements - time, price, level of goal achievement. That is, important performance indicators are understood as important performance indicators. Because the effectiveness of the activity represents the level of achievement of the result and the costs of achieving the achieved results.

The peculiarity of the KPI system used for civil servants, in particular for employees of the Chamber of Accounts, is that most of the results cannot be expressed by financial indicators, such as the reduction of expenses and the increase of profit, which are considered important for business entities. Also, the need to implement the KPI system is expressed by:

Due to the specificity of the activities of the Audit Chamber, the management and control body chosen as the object of research, the problems in the implementation of the KPI system and suggestions for their solution were given. In this management and control body, when assessing the effectiveness and efficiency of its employees through the KPI system, many tasks that require a large amount of labor, but the results of which are not visible or cannot be measured, are being ignored in the evaluation of the performance of the workers. Also, it is necessary to introduce the KPI system for the reasons of organizing the implementation of the policy of proper motivation of the employees working in the organization of work processes.

By introducing the KPI system in the Accounts Chamber, the goal is to prevent the imbalance of labor distribution among employees, and at the same time, to increase the personal initiatives and activities of high-potential personnel outside of work, and to encourage them to engage in additional activities that can bring high results. As a result, a mechanism for objective assessment of the employee's activity is created, the employee's personal motivation, self-confidence, loyalty and approach to work increase, and the desire for innovations occurs.



The results expected from the implementation of the KPI system in the implementation of these goals are as follows:

- as a result of healthy competition among employees, work efficiency and productivity increase;
- in addition to participating in control activities, employees identify problems and deficiencies, take measures to eliminate them;
- effectiveness of control measures increases;

In the short-term activity of the Accounts Chamber, which is considered a control body, a lot of positive work is being done in the implementation of efficiency indicators. As an example of this, it can be noted that the procedure for determining the effectiveness of the management staff of the Accounts Chamber, that is, the procedure for evaluating the work discipline, the volume of work performed and the discipline of execution, as well as initiative indicators, has been established. Also, taking into account that the main indicators of employee performance should be clear, measurable and aimed at achieving a specific result, the following approach was taken to evaluate the important performance indicators (Table 1).

This approach serves as the basis for the development of the procedure for evaluating the effectiveness of the employees of the Accounts Chamber. Also, several electronic online systems are used to determine employee performance and collect and analyze data.

Table 1 A new approach to the assessment of important performance indicators in the activity of the Accounts Chamber

№	The content of the work	Example	Approach
1.	Daily tasks that do not require skills, experience, or research	preparation of the project of the order of business trip, study program, certificates of business trip, letters to ministries, formalization of road tickets	minimal assessment
2.	Performing current tasks and functions	participation in control measures	minimal assessment
3.	Achieving results while performing assigned tasks	identification of errors and deficiencies, additional income, costs to be optimized during control measures	Applying a multiplier to the scores that participated in the control measure
4.	Implementation of the results of control measures	elimination of identified errors and shortcomings, restoration of deficits to the budget, acceptance of given proposals	highly rated
5.	Activities that are not directly related to work, but improve the quality and efficiency of work through self-improvement	Be engaged in scientific activities outside of working hours and have international certificates and scientific degrees	high valuation



There are 39 key performance indicators and they are as follows:

1. Participation in the preparation and conduct of control measures - 21;
2. Implementation of measures according to the results of the control event - 13;
3. Monitoring and analysis of the execution of documents of the Chamber of Accounts - 5.

Also, when determining employee performance indicators, directions are set for the following 4 stages.

1. The following main stages of the direction of participation in the preparation and conduct of control activities.
2. Measures according to the results of the control event in the main stages of the implementation direction.
3. In monitoring and analyzing the execution of documents of the Chamber of Accounts.
4. In additional important performance indicators.

This process serves to improve the work efficiency of employees, to increase their work and initiative, moral and material stimulation. In particular, employees with high KPI indicators are regularly encouraged, and on the contrary, actions are taken to influence the performance of those with low indicators. In conclusion, it can be said that the practical application of the KPI system serves to ensure the provision of high-quality and transparent public services by state employees. In order to further improve this system, it is advisable to implement the following measures for the full implementation of performance evaluation indicators of the employees of the Accounts Chamber:

- All branches study the aggregate indicators of the accounting chamber in depth and study the possibility of using the indicators of other branches for their own branches;
- development of guidelines for practical application of indicators;
- development of technical assignments of a special information program that allows to systematically assess the performance of employees, form reports of the Accounts Chamber, and create this program.

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