



## **FOREIGN EXPERIENCE OF FINANCING AND MANAGING EXPENDITURES OF SOCIAL SPHERE**

**Kasimova Gulyar Akhmatovna**

Associate Professor of Budget Accounting and Treasury

Tashkent Institute of Finance, Republic of Uzbekistan

jasurbek156@gmail.com

### **Abstract**

*The purpose of this study is a comprehensive exploration of the mechanism of financing the social sphere in foreign countries, a theoretical justification for the need to improve it and the development of practical recommendations on creating tools for budget financing of the social sphere that are adequate to the modern period of the country's development. This study discusses international experience in improving the efficiency of social sector financing and the use of budgeting methods based on budgeting system in the practice of budget planning of budgetary organizations in foreign countries, as well as increasing the role of "performance-based budgeting" technology in budgeting and implementation. At last, conclusions are drawn on the use of outsourcing techniques in the public sector to assess the effectiveness of budget expenditures.*

*Keywords: Budget, public expenditure, financial resources, budget planning, labor market*

### **INTRODUCTION**

The social sphere is a complex of networks, institutions, offices and organizations that are directly related to each other and determine the lifestyle, standard of living, welfare and needs of people (Fakhrutdinova, 2009). The Republic of Uzbekistan was justified by the fact that it is important to expand the scope of social sector financing to become one of the countries with medium-term income by 2030. The state must act as a prerequisite for socio-economic development, with a focus on education, science, health, and culture as the basis



for sustained, high-quality and safe economic growth, as the state implements its national interests.

Increasing the efficiency of financing in the social sector is primarily a human factor. Social sector financing is a whole set of primary impacts on the development of the national economy (Rakhmonov, 2017).

The purpose of this study is a comprehensive exploration of the mechanism of financing the social sphere in foreign countries, a theoretical justification for the need to improve it and the development of practical recommendations on creating tools for budget financing of the social sphere that are adequate to the modern period of the country's development.

If you look at the history of the developed countries of the world, it is clear that they have undergone reforms in the social sphere, first of all in education and healthcare. The nature of public expenditure is characteristic of measures to provide financial resources for the economy and social sectors.

## RESEARCH METHODOLOGY

The study used methods of comparative analysis, classification, systematization, comparison and analogy. The general research methods used in the article are the dialectic method of studying economic phenomena and processes of financing the social sphere, the method of scientific abstraction, a systematic approach to the study of the objects under consideration, methods of analysis and synthesis, observation, comparison, and abstraction.

## RESULTS

There is a common view that “budget planning is an integral part of governance and the systematic management of the process of organizing, distributing, redistributing and using public funds” (Wilymsky, 2008). The budget planning phase is the most important and critical stage in all the stages of management. The social and political functions of the state are materialized and the governing bodies are entrusted with socio-economic objectives (Istomina, 2015).

The market economy as a very complex and organized socio-economic system requires separate quality financial planning. The budget organization itself is responsible for all the negative consequences and mistakes (Zolotarev, 2009). In the practice of financial planning of budgetary expenditures in foreign countries, the methods of financial management based on the budgeting system have shown its advantages. In practice, the notion of “budgeting” is focused on the final results, which result in different budget expenditures, which in turn are the most effective. Budget is a “targeted-program planning method” or program budget planning

(planning, programming and financing system - planning programming and budgeting system - PPBS). The "targeted-program planning method" was first used in the United States in the 60s of the last century by Secretary of Defense Robert McNamara, and gradually the method was used by other ministries of the Federal Government. The purpose of this method is to improve decision-making on allocation of resources to increase the effectiveness of budgetary funds in public finance. Foreign experience has shown that in practice the social sector uses the "cost" method of spending planning, the "input" method, and the "result" method. Some of the public funding in educational institutions goes either through student spending or by student spending (Reuter, 2005).

The more the state grants higher education institutions the greater freedom they can afford to spend, the more 'in-house' financing technology is used. "In-entry" funding also leads to higher uniformity of higher education institutions when decisions made by higher education institutions are contrary to the requirements of the labor market. Most cost-based financing mechanisms do not provide incentives to improve the efficiency of the educational process. If the state only funds education activities, it does not guarantee that these funds will be used to improve the quality of education or to find the best way to allocate resources for educational institutions. "Results-based" method of financing is based on the effectiveness of training of graduates of educational institutions. The main components of needs-based costing planning in targeted-program planning are cost analysis and outputs for each program. Three elements of targeted-program planning are shown. A study of the foreign budgeting method in Poland shows that many so-called "supportive" budgets are created for the development of the main budget. At the same time, attention is paid to the elements of operational budgeting, which will be at the heart of the report on financial performance.

In the social expenditure research, a systematic literature review on "performance-based budgeting" was undertaken. It is worth noting that "performance-based budgeting" has been studied in various literature as technology, model, method, method, system. In world practice, the budget planning and execution method is used in order to increase the efficiency of budget spending and optimize public expenditure management. This method is called Performance-Based Budgeting - NYB. Targeted-program planning method" ("program-based method") and "budgeting for efficiency" have been used (Lavrov, 2007).

In our opinion, one of the most important areas of budget reform in many countries is the introduction of performance-based budgeting. The NYSE is intended to enhance the transparency, control, evaluation and efficiency of the allocation and use of financial resources.

Table 1 Comparison of “Cost Management” and “Performance-Based Budgeting” technologies

<b>Criteria for comparison</b>	<b>«Efficiency Budgeting»</b>	<b>Cost Management</b>
The purpose of planning	Execution of current and accepted obligations; Expansion of powers of the heads of budgetary organizations	Budget expenditure financing; indexing current costs
The object of planning	Budget expenditures and results	Budget Expenditures
The subject of planning	Focusing on spending on efficiency	Spending funds in accordance with the plan
The planning period	Approval of mid-term, three- to five-year budget	Approval of the annual budget
Planning details	High	Not high
Responsibility of the heads of the budgetary organization	Increasing accountability of the heads of budgetary organizations and improving the results of their activities	Determination of budget expenditures by the heads of budgetary organizations on the basis of established procedures
Powers of the main administrators of budgetary funds	Effective management of financial resources, including budgetary funds, for better results	Comparison of budget expenditures based on established procedures
Economic interest of the chief budget distributors	Chief budget administrators have an interest in effective budget management	Chief budget administrators have an interest in effective budget management
Object of control	The results of activities of the main administrators of budgetary funds	Targeted budgeting
Control bodies	External control bodies, internal control	External oversight bodies
The basic principle of choosing a new cost financing	Depending on the expected outcome and efficiency	Based on established budget procedures

Source: Compiled by the researcher

Cost-effectiveness budgeting has the benefits of cost planning for items. The table below shows the comparison of technologies for cost management and cost-effectiveness budgeting (Table 1).

“In budget planning, it is difficult to determine the outcomes of budget-funded services (education, health care). In this system, only actual expenditures and savings are taken as results.

“Efficiency Budgeting” technology shows (Emirov, 2017):

- a) natural indicators of budgetary performance at the end of the reporting period (for example, the number of patients treated, the number of students enrolled in higher education institutions);
- b) the amount of financial expenditures per unit of budgetary organization activity.

In this case, the amount of budgetary funds required for budget services is illustrated in the following economic and mathematical model.

$$B_i = P_i * H_i + B_{oi}$$

In:

Indicator of performance in service of  $P_i$  -  $i$  type.

$H_i$  - Normative level of financial resources calculated per unit of useful result.

$B_{oi}$  is the amount of regular expenses not directly related to the volume of services provided.

In international practice, this method of budget planning is used in the planning of the state budget in order to increase the efficiency of budget spending and optimize public expenditure management. Practitioners believe that one of the best ways to implement and improve the "efficiency-oriented budgeting" method is to optimize budget spending. Budget expenditures at different levels are used to deliver the ultimate results that can be achieved in the most efficient way. Most importantly, the results of the budget execution in the country will be evaluated as well (Batina, 2008). Budget expenditures in technology management are not based on the expected results; It should be noted that such a planning system may have difficulty in assessing budget priorities and effectiveness, or in determining budget spending trends, which do not allow for innovative decision-making and effective budgeting to reform the budget process. “Effective budgeting will be created in accordance with the priorities of public policy in order to reform the budget process with “efficiency-oriented budgeting” ( Emirov, 2017).

Achieving the Millennium Development Goals in Uzbekistan the following has been addressed:

- Supporting the level of funding for programs and projects in strategic development areas such as education and health care;
- Development of a system of medium-term budget planning as the basis for the formulation and implementation of practical medium-term policies and programs;
- Increasing the efficiency of using public funds through the introduction of efficiency-oriented budgeting;
- Increasing the transparency of the budget process through the full introduction of the treasury system and the improvement of information provision.

In conclusion, we can say that “efficiency-oriented budgeting” technology is a modern form of budgeting and execution. This technology represents the interrelationship between budget

expenditures and the expected effect of these costs, the results achieved by the provision of budget services, and their social, economic, and efficiency. Effective budgeting is a method of budget planning, execution and control, which ensures the allocation of budgetary resources for state goals and objectives, taking into account the social significance and public policy priorities expected from direct and final results of budget expenditures.

The methodological potential of “efficiency-oriented budgeting” as a technology of purposeful management of financial resources is enormous.

In our opinion, it is advisable to divide innovative technologies, which can be used in the management and financing of the social sphere, based on the level of coverage of social facilities:

- a) Basic technologies group (target-programming method, social state programs, priority national projects, social standards, foresight technologies), aimed at forming strategic approaches to address the country's social problems;
- b) Functional Technology Group (Performance Budgeting Technology, E-Government, Social Standards, Outsourcing) used to improve the management and financing of social sector organizations.

“Outsourcing is very common in the most developed countries: Anglo-Saxony (UK, USA, Canada, Australia, New Zealand), Scandinavian countries (Sweden, Denmark, Finland) and Far East countries (Singapore, Hong Kong, South Korea). Outsourcing in the OECD countries, based on this method, was 10.0% of GDP in 2009. Organization for Economic Cooperation and Development constantly analyzes and evaluates the share of outsourcing in the public sector» (Vaksova, 2012).

B.G. Auguste (2002) in his research paper *The Other Side of Outsourcing* outlined the benefits of outsourcing for government agencies. Landfeld-Smith, A.Kim's (2006) *Managing the Outsourcing Relationship. Strategic Resource Management Series* analyzes the role and importance of outsourcing in a resource management system strategy. An alternative budgeting service should be evaluated from the point of view of its financing effectiveness. Methodology for assessing the effectiveness of budget expenditures. It is based on the calculations of indicators that allow me to optimize budget expenditure and budget service outcomes in the research papers of myself and N.Parison (2003), O.A.Aleksandrov and V.K.Mokry (2004), A.V.Gukova and V.V.Tarakanov (2009) and other scientists. The research by D.A. Amelin (2008) states that some budget services will be transferred to competitive market entities.

“Outsourcing functions of government agencies in foreign countries can be divided into three groups. The first group includes functions such as feeding, cleaning of buildings, disposal of waste and protection services. These functions can easily be outsourced, as these are not

the main functions of budgetary organizations and governing bodies, their use is relatively standardized and does not require high performers and high levels of knowledge. The functions of the second group include functions that require a sufficiently high professional qualification from performers. The functions of this group include finance and accounting, human resource management, legal services, document management and the use of information technology. In recent years outsourcing in the public sector in foreign countries may be seen as the most commonly used outsourcing function related to the functions of this group. The functions of the third group outsourcing include the main functions performed directly by the public authorities, and this type of outsourcing is rare in foreign countries (Kazakovtseva, 2013).

In the first stage of determining the algorithm of using outsourcing in budgeting services, direct indicators and final indicators of budgetary services are determined. The second stage of the algorithm for outsourcing use of budgetary services is the calculation of these indicators. In the third stage, the final performance index is calculated. In the fourth stage, a decision will be made to outsourcing the budgetary service on the basis of an index of final results, which consists of the index of direct indicators and the index of final indicators. If the final result index is less than 0.25 points, it is possible to decide on outsourcing the budgetary service, and if the range is from 0.25 points to 0 points, it is necessary to outsource some of the budgetary services. If the index is 0, it is necessary to reorganize budgetary organizations and institutions, and if this figure is greater than 0, it is advisable to outsource budget services.

In our opinion, it is possible to use modern methods to improve the organization of healthy and safe nutrition of pupils in preschools (outsourcing, aftertreatment, children's nutrition centers).

In our opinion, when long-term prospective projects are proposed by the outsourcing organization for the establishment of healthy nutrition in the institutions, it is advisable to conclude a five-year contract between the district (city) preschool education department and the outsourcer.

In our opinion, it is advisable to use the end result index when developing a methodology for assessing the effectiveness of budget expenditures based on outsourcing in the social sphere.

In our opinion, the use of outsourcing mechanism in the implementation of public budget expenditures on health care in health care facilities will yield good results.

"One of the important aspects of ensuring the sustainability of the national economy through the development of innovation in Germany is that the government plays a crucial role in financing research activities of research centers and educational institutions. For example, 80% of higher education institutions are funded by five government-funded research organizations.

About 30% of the economically active population in Germany, 20% are engaged in research activities in universities”.

In foreign literature, concepts like endowment, financial endowment, endowment fund are used quite often. Generally speaking, an asset is a fund, an asset, in other words, a fund that is collected as a donation or a donation to an organization, group or individual. “The concept of title can also be understood by means of a variety of property (property rights), including the establishment of a gift or inheritance fund. Assets transferred to the trust fund are the assets. These assets and the proceeds from them will be used primarily to pay for colleges and universities, as well as to provide scholarships to support government agencies and budget organizations”<sup>1</sup>.

“The Electronic Encyclopedia (Wikipedia) defines, the financial provision is the transfer of money or any other property to an organization on the condition that charities are invested and that the main part of the donation is not touched. This allows the charity to have a positive impact on its survival rather than the immediate use of donations”<sup>2</sup>.

In fact, it should be noted that in the US, donations to a college or university are considered donations. “The main instrument for managing stocks in the United States is the Unified Institutional Fund Act of 1972.” (The Uniform Management of Institutional Funds (UMIFA). The new edition of the Uniform Prudent Management Institutional Funds Act (UPMIFA), 2006, is called for by the Institute. According to UPMIFA, the deferred fund is an institutional fund, or a specific part of it, and under the donation agreement, not all funds are spent on current costs of the institution.

Endowment is a targeted fund that is intended for non-commercial use in education, health and culture. The Targeted Capital Fund is a new source of funding for research and innovation programs. The Declaration - Targeted funds have been operating in foreign countries for a long time and are widely used as Nobel and Harvard funds. When the Nobel Prize Fund was established in 1900, there were 31.0 million Swedish crowns, in 2017 it reached 3.1 billion Swedish crowns. Harvard University's fund for more than \$ 32.0 billion in 2018 is more than just a year ago(Bokareva, 2018).

It can be concluded that targeted capital should not be considered as a key instrument for solving all the problems of budgetary organizations, but is one of the means of adequate attention from the government with additional funding for education, health, and culture. The target fund is used to finance strategic projects, in other words, public-private partnerships. It is necessary to harmonize the general and private interests in the development of targeted funds

---

<sup>1</sup><http://columbia.thefreedictionary.com/endowment>.

<sup>2</sup>[http://en.wikipedia.org/wiki/Financial\\_endowment](http://en.wikipedia.org/wiki/Financial_endowment).



activities so that the private business understands the interest of the non-profit organizations' trust fund(Kharlamova, 2016).

The potential donor as the potential donor is shown in the A.Primer for Endowment Granmakers, published by the Ford Foundation (this fund is also a dedicated fund)<sup>3</sup>: national and international donors; national and international non-private donors; national and international corporate donors. In many countries, the state encourages the development of the enforcement system through tax measures. For example, in the US, Canada, UK the income from investing in an endowment fund donated by the organization is not tax deductible, as well as other tax benefits. For example, the amount allocated to the endowment fund, or part thereof, is not tax-exempt, thus increasing the interest of donors to the endowment fund.

The purpose of the Russian Federation - the creation of targeted funds - is a timely reflection of modernity and legitimacy. In the past years, targeted funds have appeared in various budget organizations: universities, schools, hospitals, museums, and in recent years several targeted funds have been registered to support the social sector. Today, large businessmen, commercial organizations, international funds, university graduates, officials, political scientists, professors, and even teachers are the founders of the target capital, with a donation of 100 to 10 million rubles. dollars. For charitable fund beneficiaries, it is a guarantee of transparency in the use of donated funds, in addition, the funds will not be used for one year but will be used for a long time. The philanthropist is convinced that there is an institutional basis for the lifelong use of these funds(Shekova, 2012).

Our country now has to focus on the priority sectors of the economy to ensure long-term economic growth and competitiveness, and the social sphere is one of them. The country needs to expand the scope of social sector financing by 2030 in order to become one of the countries with medium-term income.

One of the problems of ensuring competitiveness of the social sphere in Uzbekistan in the modern conditions is the underfunding of social expenditures. In foreign countries, one of the solutions to these problems is the creation of endowment funds. The Declaration is that for many years, establishment of trust funds has been an important and widely used tool for self-financing in the social sphere. In our opinion, it is advisable to create targeted capital funds in the social sector budgetary organizations of the Republic of Uzbekistan.

“It is very important to choose the most universal model of health care system in the country, to effectively use material resources, to improve the quality and availability of medical care. The world has accumulated great experience in the proper organization and allocation of

---

<sup>3</sup>A.Primer for Endowment Granmakers Ford Fountion. March 12. 2001. <http://www.fordfound.org/elibrary/documents/5016/toc.efin-paje>

health care resources, and the creation and optimization of financing models. Although none of the modern models of the global health care system can claim universal, the parameters of these models are important in analyzing their strengths and weaknesses, as well as summarizing the experience of specific countries in reforming and optimizing the existing healthcare model in the Republic of Uzbekistan. Comprehensive analysis of health care systems funded from general health insurance is a good basis for developing mechanisms for changing health insurance principles in the Republic of Uzbekistan, enhancing financial control of insurance companies over health care facilities, and enhancing the effectiveness of health care management.

Social services as an important component of the social sector, contributes to the development, enhancement of cultural level and health of the health system. While the impact of the health care system on the health of the population is estimated at 8-14 per cent, the performance of the health care system is more in conflict with the interests of the population than any other social institution. Health, science and education are one of the key factors in the development of the state. The work on reforming the healthcare system and ensuring the implementation of quality changes in this system was continued.

Foreign experience shows that the cost of financing medical services comes from various sources:

- state budget;
- compulsory health insurance;
- private (optional) health insurance;
- extra-budgetary funds (purchase of medical services).

It is worth noting that there is no country in the world that uses only one of the aforementioned sources of health care financing. At the same time, it is important to note that all countries have a mixed use of national medical systems, prioritizing one or the other listed sources. For example, in Germany, the Netherlands, France, Japan, Canada, the system of compulsory health insurance is highly developed, while the UK, Sweden, Italy, Spain, and Greece are the most heavily funded. In the US, the private health insurance system has been operating steadily. While the system of budgetary funding is a priority in the CIS countries, parallel social insurance has been introduced in such countries as Kyrgyzstan, Russia, Georgia, Latvia, Lithuania, Estonia.

Germany and the United States can be included in the countries where the decentralized financing mechanism of health care is clearly represented. Germany has a long history of medical insurance development. The basis of the German health care system is a structured health insurance system that includes mandatory state health insurance and medical insurance

funds. Approximately 88.0% of the population is covered by state health insurance and 12.0% - by private health insurance. The government undertakes to cover the cost of health insurance for unemployed, senior citizens, children, government employees, and unemployed couples. In Germany, such types of social insurance as pension, medical insurance, and accident insurance are available. Medical insurance premiums are 15.5% of the salaries, of which 7.3% are paid by employers and 8.2% by hired workers. Worker Compensation provides insurance for employees and their non-working family members. At the same time, non-working family members must be insured in the same Hospital Treasury with the employee. The fee in this system is not dependent on the number of children in the family. With an annual income of less than € 44.5 thousand, a person is insured at the state insurance company at his own discretion. The German Social Code defines a set of public health insurance services as follows:

- disease prevention, workplace health;
- Medical check-ups for the detection of diseases;
- treatment (outpatient, inpatient, dental care, medicines, medical professionals bordering on medical profession, medical devices, home nursing, several types of rehabilitation therapy, social therapy) for the detection of diseases;
- urgent care, transportation of certain patients;
- Informing patients.

Private insurance is based on an individual approach, which provides an estimate of the potential risk associated with the cost of insurance premium for each insured person. In the system of private health insurance, the insured person has the right to choose the time of hospital stay, to choose a doctor in the hospital, to receive additional services in treatment in the hospital. A private insurance company may refuse to provide services for individuals with a particular demographic or may change the terms of their provision. Owners of private insurance policies have to make contributions for their spouses and children.

Payment of medical services was made by the patient and only after that he could receive compensation from the insurance agent. The German Hospital Treasury is a self-governing organization that is not a property owner but is a treasury of the Hospital Physicians Association, which mediates between doctors and the Hospital Treasury. The state treasury spends up to 5.0% for business, and private treasuries up to 15.0%. The Hospital Treasury collects statistical data on German regions, monitors data on the quality of medical expenses and patient satisfaction, conducts public awareness campaigns in schools, organizes health programs on television, and other social projects in association with the Hospital Association.

Medical insurance funds are formed from three sources: state budget, labor and employer contributions. In the establishment of compulsory health insurance, great attention is

paid to the Hospital Insurance Funds and the Hospital Physicians Association. Hospital Treasury is the main financial and insurance organization that forms insurance funds that pay for medical services and monitor the quality of medical services. There are currently over 1,200 different Hospital Treasuries in Germany. Hospital treasury operations are monitored at local and federal levels. Physicians' rights are protected by the Treasury of the Hospital Association, a public organization.

In Germany, health insurance covers 90.0% of the population and earns less than 6,000 marks. Each Hospital's Treasury has a set of federal, defined, standardized, comprehensive and approved health insurance benefits. Citizens with more than 6,000 marks can use the services of almost 50 commercial companies. The German healthcare system is a self-administered system of health insurance and medical services. Health care providers have developed close cooperation between payers with minimal interference from the federal government in the process of covering health care costs.

## CONCLUSION

While the social services of the state are characterized by the characteristics of any other service, the social services are unique. For example, social services are the wealth of the general public, the community is created to meet the needs, and all citizens in the country can use social services. A health care provider usually does not have enough information or knowledge about his or her own health problems or solutions. Only a specialist will be fully informed about his illness and treatment options, and this will lead to discrepancies between the physician's and the patient's information. This determines the economic conditions and advantages of health care providers (health care providers). Medical professionals can use this advantage to put their economic interests ahead of the health benefits of the people. The state licenses and regulates the activities of individual specialists and medical facilities. It sets the minimum level of quality of services provided to citizens, encourages health care providers to act in the interests of consumers.

## REFERENCES

- Aleksandrov O.A., Mokriy V.K. Methodological foundations for evaluating the efficiency and effectiveness of budget expenditures in the Republic of Karelia. Saratov: 2004. URL: <http://www.rdcentre.ru>.
- Amelin D.E. Outsourcing of municipal functions. M.: 2008. URL: <http://www.vscs.ac.ru>.
- Auguste, B.G. The Other Side of Outsourcing / B.G. Auguste, Y. Hao, M. Weigand // The MacKinsey Quarterly. 2002. - No. 1. – P. 3-15.
- Batina I.N., Tuskaya A.Yu. BOR - as a tool to improve the efficiency of budget services. // Finance. - M.: 2008. No. 8. – P.19-22.

- Bokareva E.V. Endowment capital of a non-profit organization: global experience of use and regulation in modern Russia. // Financial analytics: problems and solutions. 2013. No.15. – P.43-47.
- Emirov N.D., Emirova A.U. The system model of innovative management of the social sphere. Monograph. -Moscow: Prospect. 2017. P.-144.
- Fakhrutdinova E.V. The role of the social sphere and social policy in ensuring sustainable socio-economic development of the country. // Economic sciences. – M.: 2009.№ 8 (57). – P.7.
- Gukova A.V., Tarakanov V.V. Methodology for assessing the effectiveness of spending budget funds. // Finance and credit. M.: 2009. No. 17. – P.10-17.
- Istomina N.A. Medium-term budget planning in the region: stages of evolution and development prospects Vestnik Voronezh State University. -M.: 2015. No. 2.
- Kazakovtseva M.V. Methodological approaches to the application of outsourcing mechanisms for budget services. // Finance, money circulation and credit. Moscow. 2013. No. 3. – P.67-73.
- Kharlamova EE, Podolskaya A.P. Endowment capital as a source of financing for a non-profit organization. // Accounting in budgetary and non-profit organizations. 2016. No2. – P.22-31.
- Langfield-Smith, Kim. Managing the Outsourcing Relationship. Strategic Resource Management Series / Kim Langfield-Smith, David Smith, Carolyn Stinger // New South Wales University Press Ltd. May 2006. P.60-69.
- Lavrov A.M. Medium-term results-based budgeting: international experience and Russian perspectives. - Finances. 2007. No3. P.5-10.
- Maning N., Parison N. Reform of public administration: international experience: Per. with eng. M.: Weight is the world. 2003. – 431 p.
- Primer for Endowment Granmakers Ford Fountion. March 12. 2001. <http://www.fordfound.org>.
- Rakhmonov DA Theoretical methodological foundations of social sector financing in Uzbekistan. [www.interfinance.uz](http://www.interfinance.uz). // Electronic Journal of International Finance and Accounting. - Tashkent. 2017. -5. October.
- Reuter V. Education Financing: International Models, Paths, Experience and Thinking. University Management Practice and Analysis. No. 4 (15) 2005. Ekaterinburg. – P.39.
- Shekova E.L. Endowment capital as a new source of financing the activities of non-profit organizations. // Management in Russia and abroad. 2012. No4. -FROM. 92-102.
- Vaksova E.E., Karaseva A.S. Application of outsourcing mechanisms at the federal level. // Budget. M.: 2012. No. 5. – P.20-25.
- Wilymsky V. S. The basis of municipal office organization Feniks. 2008. –P. 351-356.
- Zolotarev S.N. Foreign experience of budgeting as a method of financial planning. Finance. - M.: 2009. No. 1. 69-70 pp.