



ISSN 1648-2603 (print)
ISSN 2029-2872 (online)

VIEŠOJI POLITIKA IR ADMINISTRAVIMAS
PUBLIC POLICY AND ADMINISTRATION
2018, T. 17, Nr. 4 / 2018, Vol. 17, No 4, p. 568–585.

Effectiveness evaluation of implementation of target programs for municipal education: improvement of approaches

Elena Kolesnik

*Tyumen Industrial University
Street 50 let Oktyabrya, 38, 625039, Tyumen, Russia*

Larisa Pavlova

*Tyumen Industrial University
Street 50 let Oktyabrya, 38, 625039, Tyumen, Russia*

Tatyana Rybalova

*Institute of Earth Sciences
Tyumen State University
Volodarsky Street, 6, 625003, Tyumen, Russia*

DOI:10.13165/VPA-18-17-4-06

Abstract: *The paper is devoted to the study of the problem of effective quality evaluation of the implementation of municipal target programs in the regions of the Russian Federation. The evaluation of target programs is a methodologically complex process that requires not only specific knowledge, but also well-formed tools (approaches for effectiveness assessment). The authors revealed that there is no all-purpose approach to assess the effectiveness of municipal target programs in municipalities of the Russian Federation. However, municipalities develop different criteria and scales to evaluate the effectiveness of different programs. It is determined that the assessment is mainly based on two indicators, namely, the social outcome and budget efficiency resulting from the assessment of achievement of the planned targets of indicators. The authors emphasize the importance to interconnect the indicators of target programs' implementation and strategic industry-based plans. The method of integral assessment of program effectiveness is developed to*

make it possible to evaluate the implementation of programs at each stage to compare the results with the planned ones and to record critical moments that affect the effectiveness of program implementation to use tools to eliminate or minimize the impact of the risk events.

Key words: *target programs, municipal structure, evaluation, methods, efficiency, implementation, results, indicators, criteria.*

Raktažodžiai: *tikslinės programos, savivaldybės struktūra, vertinimas, metodai, efektyvumas, įgyvendinimas, rezultatai, rodikliai, kriterijai.*

Research topicality.

The *topicality* of our *research* is determined by the fact that it is necessary to improve the effectiveness of target program implementation in the management and monitoring of public finances to enhance the mechanism of budget planning and expenditure. Great importance is attached to the problem of effective evaluation of the quality of target program implementation and the analysis of program effectiveness. It is vital to evaluate the impact of program implementation on social and economic development of municipal structures at each stage of the process and to figure out the final impact. At the same time, effectiveness evaluation of implementation of state programs is a methodologically complex process that requires not only specific knowledge, but also well-formed tools (approaches for effectiveness evaluation).

From the perspective of modern legislation the issues of effectiveness evaluation of target programs are regulated by the *Budgetary Code of the Russian Federation*. According to the article 179, c.3 «The federal budget, the budget of a constituent entity of the Russian Federation and the local budget may provide for budgetary appropriations for implementation of departmental target programmes, whose development, endorsement and the implementation shall be carried out in the procedure established by the Government of the Russian Federation, the supreme executive state power body of a constituent entity of the Russian Federation and the local administration, respectively».

The main objective of effectiveness evaluation of target programs is to assess “... the planned contribution of the results of the state program to socio-economic development and provision of national security of the Russian Federation” (c.15 of the Order of the development, implementation and evaluation of the effectiveness of government programs of the Russian Federation)

The decree of the Government of the Russian Federation No. 588 of August 02, 2010 determines the obligatory condition that all state programs must comply with “the successful (complete) implementation of the planned ... target indicators and indicators of the government program, as well as actions’ completion within the established timeframe” (clause 16). These indicators include criteria for assessing economic and social efficiency considering the degree of the contribution of programs to socio-economic development of the Russian Federation and further impact of the

results of program implementation on the development and functioning of various spheres of the economy and social spheres of the Russian Federation.

Firstly, this statement triggers a debatable question which concerns social and economic effectiveness evaluation of government programs and the evaluation of the degree of their contribution and possible impact of successful implementation. Secondly, it is necessary to specify the methods for qualitative assessment. Thirdly, it is important to figure out whether the implementation of these methods is effective and objective.

Analysis of scientific publications shows that according to the United Nations, evaluation is defined as “a systematic and unbiased study ... of a project, a program ...”. It involves a comprehensive consideration of the object of evaluation at all stages, from the formation of ideas and planning to the analysis of the obtained results.

Patton M. interprets the evaluation of programs from the perspective of systematic collection of information necessary for a certain community of users. Therefore evaluations should be planned and conducted in ways that enhance the likely utilization of both the findings and of the process itself to inform decisions and improve performance. Carter *McNamara claims that* program evaluation is carefully collecting information about a program or some aspect of a program in order to make necessary decisions about the program. Program evaluation can include any or a variety of at least 35 different types of evaluation.

Kuzmina A.I., R. O’Sullivan and N. Kosheleva consider evaluation as one of the functions of program management whose main task is aimed at a certain problem solution to make the situation better [Kuzmina A.I., R. O’Sullivan ..., 2009; Denisova I.P., Rukina S.N., 2013; Zavyalova N., 2017]. According to their interpretation, the evaluation of a program is based on a deep analysis of the progress of its implementation and the obtained results, as well as the reasons that caused deviations from the plan. The evaluation of programs is carried out to make necessary decisions about the program, to enhance the effectiveness of the program and / or to develop plans for the future [Kuzmina A.I., R. O’Sullivan ..., 2009; Gilmour J.B., 2007; Kolesnik E.A., Pavlova L.L., 2017].

Thus, evaluation servers an important role, it ensures the compliance with the activity of the organization in the process of program implementation. Moreover, it guarantees the effectiveness of the program implementation and the impact of company activity on program implementation and vice versa - the impact of program implementation on the activities of the organization and its environment. Consequently, the findings of evaluation are based on reliable results.

In turn, evaluation of the effectiveness of target programs’ implementation is based on acquiring exact and reliable information of the effectiveness of the use of budget resources. Evaluation results can be used by regional executive bodies and local authorities to analyze and adjust the implemented programs (sub-programs, activities), and to optimize mechanisms to evaluate the effectiveness of future projects of programs financed from the budget of different levels.

Main part. A certain understanding of the mechanism for the development and implementation of government programs of the Russian Federation as well as the criteria for their analysis and evaluation were laid down in the Methodological Guidelines for the Development and Implementation of Government Programs of the Russian Federation (the Order No. 690 of the Ministry of Economic Development of Russia of November 20, 2013). The document specifies a typical methodology for effectiveness evaluation of the government program implementation considering specificity and peculiarities of its implementation. In essence, the responsible executor and co-executor of the government program are its developers and implementers; they also develop parameters (indicators) to evaluate the effectiveness of the government program. The parameters are actualized considering the effective achievement of the goals and objectives set by the President and the Government of the Russian Federation in the framework of qualitative implementation of strategic and program documents. Figure 1 shows the criteria for assessing the effectiveness of government programs included in the standard methodology; these criteria also contain a mathematical tool to evaluate key indicators.

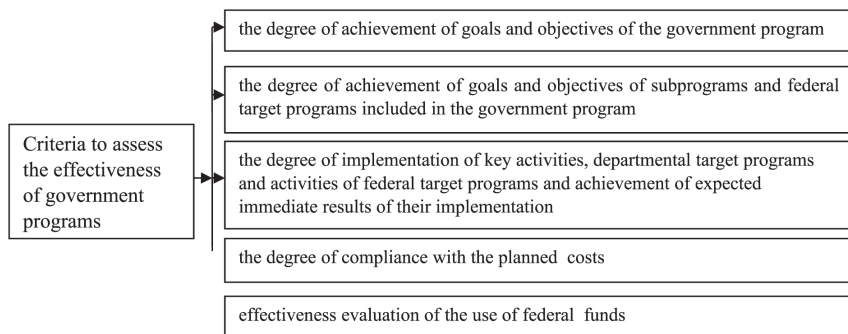


Figure 1 – Criteria of effectiveness evaluation of government programs

Source: according to the appendix №2 of the Methodological Guidelines for the Development and Implementation of Government Programs of the Russian Federation (the Order No. 690 of the Ministry of Economic Development of Russia of November 20, 2013)

In turn, it should be noted that the unified criteria and overall evaluation indicators do not correspond in their entirety to the peculiarities of all programs implemented by municipalities. Consequently:

- it makes it possible to take undue freedom with the interpretation of the results of evaluation at each stages as well as the final results of implementation,
- it contributes to an unjustified overestimation of planned indicators of the program implementation,
- it presupposes the formalization of quantitative and qualitative indicators of effectiveness which complicates the objective assessment of the effectiveness of each program and its components,

- it makes it possible not to consider the risks (damage) that lead to unplanned costs and, accordingly, a decrease in the planned indicators of program implementation.

International practices of effectiveness evaluation of the government and municipal programs

According to international practice, a clear system for specification of effectiveness indices of government and municipal programs is established. It shall correspond to the established social indicators of development, methods and procedures for assessing [Granin Y.D., 2014; Dmitrievskii A.N., Mastepanov A.M...2014; Chistyakova N., Gromova T...2016]. The entire complex complies with legal regulations and reflects the responsibility of authorities for the quality of effectiveness evaluation of government measures.

Analyzing international practice in the sphere of management and evaluation of government and municipal programs, it is necessary to choose the countries whose budgeting process is similar to the Russian one. A detailed consideration of international practice of the evaluation and management of government and municipal programs made it possible to determine a group of countries whose experience would be useful in constructing methods to evaluate effectiveness of programs. A general overview of budgeting processes in different countries which apply special-purpose program is presented in Table 1.

Table 1 – A review of peculiarities of the evaluation of special-purpose program in western countries

Country	Scope of application	Peculiarities of the evaluation and application of special-purpose program
Japan	To promote new industries and to stimulate the development of the private sector and science-intensive industries, the development of infrastructure	Indicative nature of economic programs
New Zealand	To reform the public sector and improve its effectiveness	Target priorities are set for a seamless control of the effectiveness of public services and the weight of socio-economic outcomes.
France	To maintain the balance of all spheres of state regulation of the economy	The availability of a clear methodology for the development of plans with the availability of target indicators and the expected way to achieve them. Criteria for the evaluation of programs include the quality and effectiveness of provided services and their socio-economic impact. Transition to the result-oriented budgeting is emphasized.

Canada	It is aimed at state stimulation of innovative activity of enterprises, fundamental research and the establishment of infrastructure for scientific activity	Compliance of programs with strategic priorities is evaluated.
USA	To improve the efficiency and effectiveness of government programs	Specific procedures are established to link the expenditure of budget funds and the results obtained.

Source: analyzed by the authors

The time period for budget implementation of the aforementioned countries lasts for three or five years and the budget is revised once per one or two years.

We believe that it is possible to adopt certain elements of a tool for effectiveness evaluation of government programs developed in the USA to design our own evaluation system.

The tool looks at all factors that affect and reflect program performance including program purpose and design; performance measurement, evaluations, and strategic planning; program management; and program results. It is particularly interesting to evaluate program management, which allows solution of the problem of reducing government spending. However, assessment tool copying is not acceptable and it must be adjusted to Russian reality [Afanasyev M.P., Alekhin B.I., ... 2010; Afanasiev M.P., Shash N.N., 2013; Ilysheva N.N., Bazhenov O.V. ... 2015; Cherepanova N., Tukhvatulina L. ... 2015]. It is necessary to take into account Russian peculiarities. For instance, planning of public expenditure in the Russian Federation is carried out through the development of state and municipal programs. The method of program planning is chosen as an “indicative method” (widespread in countries with market conditions of management) whose peculiarity includes advisory rather than mandatory completion of planned parameters. In other words, completion of parameters of the most important social and other programs in the Russian Federation is not mandatory (directive). For example, in the USSR the planning system was directive (mandatory) and the plans were strictly enforced on the basis of the relevant law.

This approach deserves a particular attention for Russia because the document looks at financial data and the parameters for the evaluation of program performance thanks to which “it is possible to measure the effectiveness of the state policy” [Afanasyev M.P., Shash N.N., 2013; Kolesnik E.A., Pavlova L.L., 2017; Gilmour, J. B., 2007].

Thus, the study of existing practices for effectiveness evaluation of the implementation of government programs provides the basis for critical analysis and can be instrumental in specifying both positive features and ineffective experience that shall be taken into account when improving Russian evaluation model or interpreting them based on Russian realities.

An overview of some approaches for effectiveness evaluation of municipal programs in municipalities of the Russian Federation

We now consider the methodologies for effectiveness evaluation of municipal programs in municipalities of the Russian Federation (Table 2).

We have chosen municipal entities, which, according to the ranking of Russia's best places to live, released in 2017, are the leaders by the life quality statistics. The criterion "living standard of the population" was chosen because the implementation of the program-oriented and goal-oriented approach in public finance management is aimed at living standard improvement of the population. Consequently, we can state the hypothesis that target programs are effectively and qualitatively performed in these municipal structures contributing to positive social and economic environment.

Table 2 – Criteria and parameters of effectiveness evaluation of municipal programs in the methodologies of municipal structures leading in the ranking of Russia's best places to live, released in 2017

№	Municipal structure	Assessment bodies	Criteria for assessing the effectiveness of municipal programs, applied in the methodology of the municipal entity	Evaluation parameters		
				Weighting coefficient of final evaluation	Quantitative characteristic of final evaluation	Qualitative characteristic of final evaluation
1.	Tyumen	The department of the Economy and Strategic development of Tyumen	performance of actual values of criteria; fulfillment of planned volumes of financing the performance of the municipal program; Implementation of planned activities	It is not used	Evaluated	Evaluated
2.	Moscow	1. the <i>Department of Economic Policy and Development of Moscow</i> 2. the Department of finance of Moscow	the criterion of economic efficiency (can include both direct impact of the implementation of the government program as well as indirect impact on the adjacent sectors of the city's economy); the criterion of social effectiveness.	It is not used	Evaluated	Evaluated
3.	Kazan	1. The Committee for Economic Development of Kazan Executive committee. 2. Finance department of Kazan Executive committee.	1. the criterion of economic efficiency (evaluation of the program's contribution to the economic development of the city as a whole and the impact of the expected program results on various areas of the city's economy); 2. social performance criteria (expected contribution from program implementation to social development).	It is used	Evaluated	Evaluated

4.	Krasnodar	Coordinators of municipal program	They are based on the principle of comparing the actually achieved values of the target indicators with their planned values based on the results of the reporting year	It is not used	Evaluated	Not evaluated
5.	Saint Petersburg	The Committee for Economic Policy and Strategic Planning of Saint Petersburg	The effectiveness of the implementation of the government program is based on evaluation of the degree of achievement of the program's target indicators and the effectiveness of the implementation of subprograms of the government program, different activities of the government program for the reporting year.	It is used	Evaluated	Evaluated

Source: analyzed by the authors; the analysis is based on methods approved by the relevant orders of administration of municipalities.

Thus, an overview of the criteria and parameters for evaluating the effectiveness of municipal programs in the municipalities of the Russian Federation allows us to conclude that methods based on the assessment of achievement of planned target values of parameters are used in the evaluation process. It is undoubtedly positive trend which proves their effectiveness by the level of social and economic development of these municipalities.

At the same time, methods used by municipalities are not universal to evaluate the performance of all programs, because different programs require various methods, criteria, scales to evaluate their effectiveness. Moreover, they do not consider the performance parameters of strategic industry documents that specify additional parameters. Besides, incorrect application of assessment data can be misleading and in the process of program implementation resource saving can be considered as negative parameters due to a low level of expenditure. At the same time, planned parameters of program implementation can be achieved, and vice versa, some government programs have a high level of expenditure, but the achievement of planned parameters is low. However, the program is considered as highly effective. Presented shortcomings of the methodologies for government program evaluation often have a formal approach to their development and applications, it results in inefficient completion of government tasks and to inefficient spending of budget funds.

Performance of municipal programs in Tyumen

The implementation of municipal programs in Tyumen is carried out in accordance with the requirements of the Resolution of the Administration of Tyumen № 39-PK of 14.06.2011 “Decision-making approval process for the development of mu-

municipal programs in Tyumen, their enhancement and implementation, effectiveness evaluation of programs of Tyumen”. 20 municipal programs are included in the list.

According to the data presented in the Annual Report of Tyumen Administration on the implementation and effectiveness evaluation of the performance of municipal programs of Tyumen in 2016, the effectiveness of programs’ implementation is 100%, despite the fact that their effectiveness has fluctuated over the past few years. Thus, the share of performance parameters and achievement of the planned annual values has an average percentage of 85% (2013 - 95.5%, 2014 - 93.7%, 2015 - 94.2%, 2016 - 96, 1%).

Compliance percentage of the activities of municipal programs with the planned time period increases every year. For instance, in 2013 this indicator was 84.6%, in 2014 - 85.3%, in 2015 - 93.6%, and in 2016 - 96, 2%. According to the Resolution of the Administration of Tyumen № 39-PK of 14.06.2011 “Decision-making approval process for the development of municipal programs in Tyumen, their enhancement and implementation, effectiveness evaluation of programs of Tyumen” compliance percentage increase is a positive trend that emphasizes effective planning and achievement of tasks [Kolesnic E.A., Pavlova, L.L., 2017].

There is downward trend in the number of complaints about actions’ completion of municipal programs. 13 complaints were recorded in 2013, 5 complaints in 2014 and 2015, in 2016 complaints were not recorded.

At the same time, we have analyzed major municipal programs of Tyumen and can draw the conclusion that:

1. Accomplishment of planned annual values for 178 effectiveness parameters of implementation of municipal programs out of 189 (94.2%) is equal to more than 85%. Consequently, planned values of 11 performance indicators for 7 municipal programs were not achieved.
2. 1001 actions out of 1069 activities of municipal programs were completed in accordance with the planned time periods, 68 actions (6.4% of the total number of planned activities in 2015) were not fulfilled. Thus, the time period to complete 48 actions was postponed to 2016, 20 actions are planned to be removed from municipal programs.

The main reasons of failure to complete the actions were:

- contracting organizations’ non-compliance with the deadlines of actions completion;
- lack of resources to finance the activity in the process of program implementation.

Contracting organizations which do not comply with the performance schedule of municipal contract are not qualified as eligible and it might result in the unilateral cancellation of municipal contracts.

3. The level of planned volume of municipal programs’ financing ranged from 26.1% to 100%.

At the same time, the Department of the Economy and Strategic development of Tyumen’s administration considers that the implementation of all municipal programs

is effective and complies with effectiveness criteria specified in the Procedure № 39-PK of 14.06.2011 of effectiveness evaluation of municipal programs' implementation in Tyumen. However, some deviations from program implementation are pointed out in our study and they are the evidence of non-compliance with criteria in their analysis and evaluation. Consequently, it affects quality of evaluation and reliability and validity of the results. Thus, it is necessary to evaluate the effectiveness of special-purpose program at municipal level.

The process of evaluation of municipal programs

Evaluation of the effectiveness of municipal targeted programs allows increase of the role and importance of the program approach as a vital means of solving social and economic problems. In modern conditions the factors of flexibility and timely program adjustment to the constantly changing social requirements and challenges have become of great importance which is directly related to the evaluation of the outcomes of municipal program implementation. The process of program evaluation is complex, comprehensive and takes place at all stages of the development of the target program. Figure 4 shows the process of effectiveness evaluation of the implementation of target programs. The process includes four major stages, namely, program development, program implementation, evaluation of results and achieved consequences and impact of program implementation.

Thus, having analyzed the approaches to evaluation of target programs in the framework of theoretical review, we can draw the conclusion that the system of their evaluation is based on two parameters, namely, social impact indicator and budget effectiveness.

Criteria of effectiveness evaluation of target programs create a system which encompasses two groups of criteria. Indicators reflecting the degree of accomplishment of the set tasks of the program and its results at each stage of implementation are referred to main criteria; additional ones specify quantitative and qualitative indicators of its implementation and influence the decision-making process of future program financing (table 3).

Weighting coefficient (W_j) is determined for each criterion (Table 3), it specifies value of the coefficient and its importance in the system of effectiveness evaluation target program implementation.

Table 3 – Weighting coefficient of effectiveness evaluation of target program implementation

Criteria (C)	Criterion weight coefficient (Wi)
Effectiveness of municipal programs' implementation (C1)	0,6
The degree of achievement of target indicators of compliance with social and economic performance of the company, social and economic activity (C2)	0,2
Compliance of program and its activities' implementation with legislation, established principles and regulations (C3)	0,01
Balance of target program and the strategy of social and economic development of municipal structure (C4)	0,01
Quality of management and achievement of program tasks (C5)	0,04
Quality of execution of planned program financing; attraction of additional funds for its implementation (C6)	0,03
Evaluation of activity-based effectiveness of budget funds' spending (C7)	0,05
The degree of achievement of target indicators and parameters of the program; overall effectiveness of target program implementation (C8)	0,04
Program importance for the implementation of other interrelated programs and actions (C9)	0,02
Total:	1

Source: calculated by the authors

Figure 2 shows the model of effectiveness evaluation of target program implementation, it complies with the aforementioned key criteria.

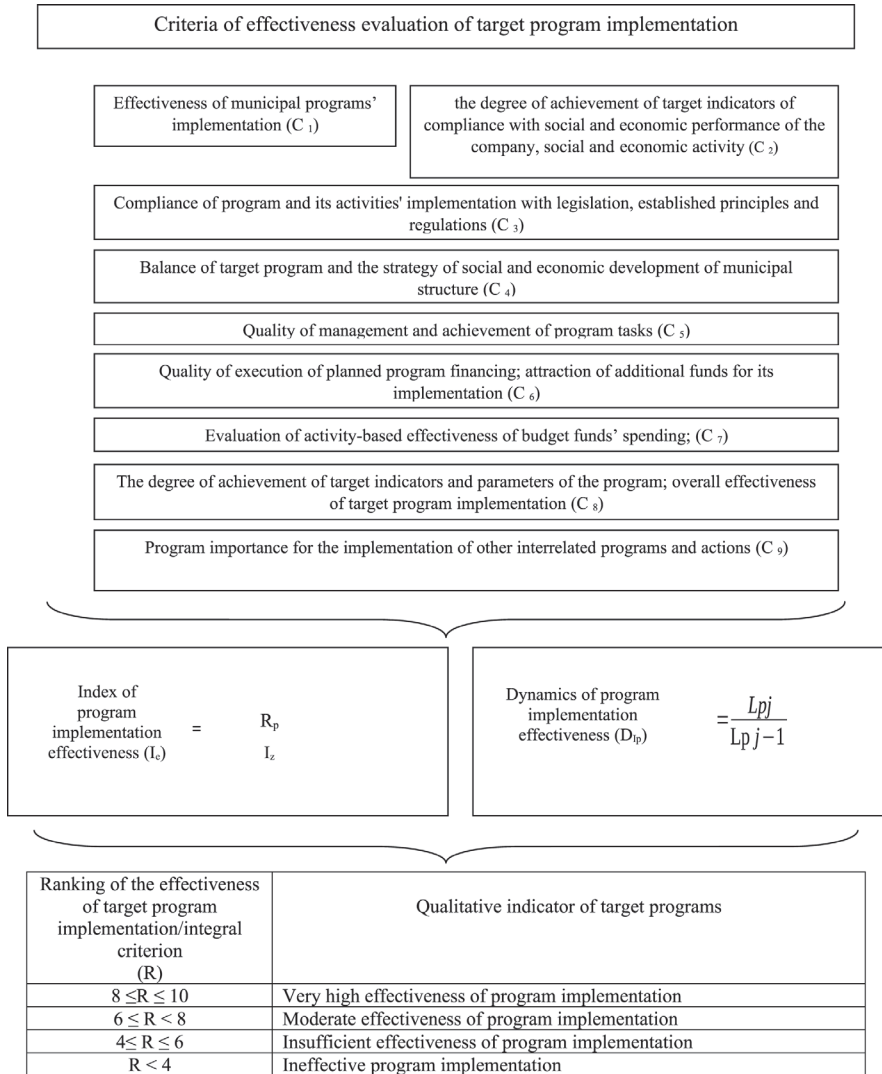


Figure 2 – Model of effectiveness evaluation of target program implementation

Source: developed by the authors

$$\frac{E_j}{E_{j-1}}$$

Integral criterion of effectiveness evaluation for the actions of municipal program

The algorithm to evaluate the effectiveness of municipal programs encompasses the following stages:

- calculation of the effectiveness index (Ie) of program implementation;
- calculation of the cost index (Iz) of budget funds allocated for implementation of the program and its subprograms;
- assessment of the degree of achievement of target indicators (parameters) (Lp) of the quality of municipal program implementation;
- calculation of the integral criterion of effectiveness evaluation for the targets of quality indicators of municipal program implementation (R).

The index of the effectiveness of target program implementation is calculated as the ratio of the degree of achievement of program target indicators to expenditure completeness:

$$I_e = \frac{R_p}{I_z}, \quad (1)$$

where:

- I_e – Index of target program implementation effectiveness;
- R_p – the degree of achievement of program target indicators;
- I_z – expenditure completeness.

The degree of achievement of program target indicators is as below:

$$R_p = \frac{\sum_{i=1}^n R_i}{n}, \quad (2)$$

where:

- R_i – the degree of achievement of i indicator;
- n – a number of indicators.

Expenditure completeness is as below:

$$I_z = \frac{F_c}{P_c}, \quad (3)$$

where:

- P_c – planned expenditure;
- F_c – factual expenditure.

Formula 3 is created to calculate expenditure index (I_z) of budget funds allocated for program implementation. Subprogram formula is as below:

$$I_{zp} = \frac{\sum F_c}{\sum P_c}, \quad (4)$$

where:

I_{zp} – subprogram expenditure index;
 P_c – planned expenditure of subprogram;
 F_c – factual expenditure of subprogram.

Calculation of the degree of achievement of target indicators (parameters) developed for quality of municipal program implementation is carried out for each action or action plan for which the amount of funds and corresponding effectiveness criterion are determined.

Calculation of the degree of achievement of target indicators (parameters) (L_p) for an action or an action plan is as below:

$$L_p = \frac{R_{fi}}{R_{pi}}, \quad (5)$$

where:

R_{fi} – actual value i of effectiveness parameter which determines quality of completion of an action or an action plan;

R_{pi} – planned value i of effectiveness parameter which determines quality of completion of an action or an action plan;

The integral criterion of targets' achievement of municipal program implementation (R) is calculated by using the data of formulas 1 and 5 and the value of weighting coefficients:

$$R = \frac{Ie_1 * Lp_1 * W_1 + Ie_2 * Lp_2 * W_2 + \dots + Ie_i * Lp_i * W_i}{n}, \quad (6)$$

where:

n – a number of effectiveness evaluation criteria of target program implementation.

Thus, the presented calculation of integral criterion of targets' achievement allows evaluation of their contribution to program implementation and achievement of program objectives. Furthermore, the integral criterion makes it possible to determine the degree of objectives' achievement and degree of achievement considering separately each evaluation criteria by multiplying obtained effectiveness criteria, effectiveness and weighting coefficient of the criterion.

We propose to evaluate the final effectiveness of implementation of municipal programs by making the matrix of evaluation of municipal programs which is based on the data of effectiveness integral criterion (R) considering the period of its performance.

Findings

1. We conducted the research to demonstrate the importance of evaluating economic and social effectiveness of municipal target programs, the effectiveness of methods and their credibility. Effectiveness evaluation of target program performance indicates the effectiveness of allocation of public funds which is necessary for regional executive authorities, local authorities to improve and adjust implemented programs. Furthermore, effectiveness criteria of municipal target programs are unique indicators of the living standard of the population in a particular entity of the Russian Federation.
2. An overview of approaches for assessing the effectiveness of municipal programs in the municipalities of the Russian Federation showed that methods based on the assessment of achievement of planned target values of parameters underlie the evaluation process. At the same time, methods used by municipalities are not universal to evaluate the performance of all programs, because different programs require various methods, criteria, scales to evaluate their effectiveness. Moreover, they do not consider effectiveness criteria of strategic industry documents that specify additional parameters.
3. The presented calculation of integral criterion of targets' achievement allows evaluation of its contribution to program implementation and achievement of program objectives. Furthermore, the integral criterion makes it possible to determine the degree of objectives' achievement and degree of achievement considering separately each evaluation criteria by multiplying obtained effectiveness criteria, effectiveness and weighting coefficient of the criterion. The effectiveness of target programs' implementation is ranked comparing the obtained values of the integral criterion and the scale.
4. This approach allows effectiveness evaluation of program implementation at each stage to compare planned results with program outcomes and to specify critical moments which have an influence on the effectiveness of program performance. It will allow competent determination of critical moments in program implementation and development of effective tools to minimize the consequences of risk combination.

References:

1. Berkalov S.V., Plucheyskaya E.V. and Kozlova N.V. Quality of life - the factor of Russia success at present and in the future Published online: 15 June 2016 DOI: <https://doi.org/10.1051/shsconf/20162801012>

2. Cherepanova N., Tukhvatulina L., Eremina A. Communication Technologies in Contemporary Corporate Social Responsibility Management *Procedia - Social and Behavioral Sciences*. 2015. N.166. P. 583 – 588
3. Chistyakova N., Gromova T., Soloviev M. and Braychenko A. Influence of social-economic institutions on innovative environment development: Russian case study Published online: 15 June 2016 DOI: <https://doi.org/10.1051/shsconf/20162801121>
4. Dmitrievskii A.N., Mastepanov A.M., Bushuev V.V. Resource-innovative strategy of Russia's economic development (Moscow: Herald of the Russian Academy of Science). 2014. N. 84 (5) P. 329-334
5. Filippova T., Kashapova E., Nikitina S. Financial literacy as a key factor for an individual's social and economic well-being Published online: 15 June 2016. DOI: <https://doi.org/10.1051/shsconf/20162801037>
6. Gerashenkova T. Theoretic-methodological approaches to determine the content and classification of innovation-investment development strategies Published online: 15 June 2016. DOI: <https://doi.org/10.1051/shsconf/20162801042>
7. Gilmour J.B. Implementing OMB's Program Assessment Rating Tool (PART): Meeting the Challenges of Integrating Budget and Performance // *OECD Journal on Budgeting*. – 2007. – Volume 7. – No. 1, p. 26.
8. Granin Y.D. Globalization and national forms of global strategies *Herald of the Russian Academy of Science*. 2014. N. 84 (2) P. 135-141
9. Handan T. Sustainable Development and Quality of Urban Life *Procedia - Social and Behavioral Sciences* 2015. Vol. 202. P. 10 – 14
10. Stepanova N.V., Razumakov A. A. The 8 international forum on strategic technologies (IFOST 2013). 2013. N. 1. P. 240-242
11. Zavyalova N. Dataset for an analysis of communicative aspects of finance *Data in Brief*. April 2017. Vol.11. P. 197-203. DOI: <http://dx.doi.org/10.1016/j.ribaf.2016.07.039>
12. Afanasyev, M.P. Tools to evaluate the effectiveness of budget programs / M.P. Afanasyev, N.N. Shash // *Issues of state and municipal management*. 2013. № 3, P. 48-69.
13. Afanasyev, M.P. Technology of program budget development. / M.P. Afanasiev, B.I. Alekhin, A.I. Kravchenko et al // *Financial Journal*.2010. № 3 (5). P.28-56.
14. Vizgalov, D.V. Methods of 'municipal programs' evaluation / D.V. Vizgalov. - Moscow: The Institute for Urban Economics, 2004. - 108 p
15. Denisova, I.P. Evaluation of the effectiveness of target programs when shifting to the „program budget“ / I.P. Denisova, S.N. Rukina // *Fundamental Research*. – 2013. – № 8-2. – P. 399-404; URL: <https://fundamental-research.ru/ru/article/view?id=31931> (accessed: 01.10.2017).
16. Ilysheva, N.N. Development of methods for assessing the effectiveness of regional executive power / N.N. Ilysheva, O.V. Bazhenov, H.M. Bogatyrev // *Discussion*. -2015. -№ 1 (53). -P. 51-60.
17. Kolesnik E.A. Import substitution: functioning and development of the regional labor market: monograph / E.A. Kolesnik, L.L. Pavlova. - Tyumen: TIU, 2017. - 167 p.
18. Program Evaluation: approaches and practice, Edited by A.I. Kuzmina, R. O'Sallivan, N.A. Kosheleva. - M.: Presto-RK Publishing House, 2009. – 396 p.
19. Yuzhakov, V. How to evaluate the effectiveness of government programs: methodology issues/ V. Yuzhakov, E. Dobrolyubova, O. Aleksandrov // *Economic Policy*.-2015. -№6. - P. 79-98.
20. Yandiev, M.I. Effectiveness evaluation of the implementation of target programs of federal subjects / M.I. Yandiev // *Finance*. - 2013. - № 2. - P. 24-28.

Elena Kolesnik, Larisa Pavlova, Tatyana Rybalova

Efficiency Assessment of the Special-Purpose Municipal Programmes' Implementation: Improvement of the Approaches

Abstract

The paper deals with the efficiency assessment of the special-purpose municipal programmes' implementation in the regions of the Russian Federation. The assessment of the special-purpose programmes is a methodologically complicated process requiring not only special knowledge but also the elaborated tools (the methods for the efficiency assessment). The authors have revealed there are no universal methods for the efficiency assessment of the special-purpose municipal programmes in the municipal structures of the RF; the municipal structures develop various criteria, and the grading scales to evaluate the efficiency of various programmes. It has been found that the assessment is mostly based on the following two indicators – the social effect and the budget efficiency, based on the assessment of the achievement of the indicators' planned target values. The authors have proved the necessity to integrate the indicators of the special-purpose programmes' implementation with the strategic sectoral plans. They have also suggested the methods for the integral assessment of the programmes' efficiency, which allows assessing the programmes' implementation at each stage, comparing the obtained results with the planned ones; recording the critical issues affecting the efficiency of the implementation, which also enables to apply the tools for the minimization of the risks' consequences.

Elena Kolesnik, Larisa Pavlova, Tatyana Rybalova

Specialiosios paskirties savivaldybių programų įgyvendinimo efektyvumo vertinimas: metodų tobulinimas

Anotacija

Straipsnyje nagrinėjamas specialios paskirties savivaldybių programų įgyvendinimo efektyvumas Rusijos Federacijos regionuose. Specialiosios paskirties programų vertinimas yra metodiškai sudėtingas procesas, reikalaujantis ne tik specialių žinių, bet ir parengtų priemonių (efektyvumo vertinimo metodikos). Autoriai atskleidė, kad Rusijos Federacijos savivaldybių struktūrose nėra universalių metodų, skirtų specialios paskirties savivaldybių programų efektyvumui vertinti; savivaldybių struktūros kuria įvairius kriterijus ir vertinimo skales, kad įvertintų įvairių programų efektyvumą. Nustatyta, kad vertinimas daugiausia grindžiamas dviem rodikliais - socialiniu poveikiu ir biudžeto efektyvumu, kurių pagrindas – rodiklių planinių tikslinių verčių pasiekimo įvertinimas. Autoriai įrodė būtinybę integruoti specialiosios paskirties programų įgyvendinimo rodiklius su strateginiais sektorių planais. Jie taip pat pasiūlė integruoto programų efektyvumo vertinimo metodus, kurie leidžia įvertinti kiekvieną programų įgyvendinimo etapą, lyginant gautus rezultatus su planuojamais rezultatais; registruoti kritines problemas, turinčias įtakos įgyvendinimo efektyvumui ir taikyti priemones, skirtas rizikos pasekmėms kuo labiau sumažinti.

Elena Kolesnik, Associate Professor, Candidate of Economics Sciences, Department of Marketing and Government Administration.
E-mail: eakolesnik-10@mail.ru

Elena Kolesnik, Rinkodaros ir Vyriausybės administravimo departamento docentė, Ekonomikos mokslų daktarė.

El. paštas: eakolesnik-10@mail.ru

Larisa Pavlova, Associate Professor, Candidate of Economics Sciences, Department of Marketing and Government Administration.

E-mail: pavlova68@yandex.ru

Larisa Pavlova, Rinkodaros ir Vyriausybės administravimo departamento docentė, Ekonomikos mokslų daktaras

El. paštas: pavlova68@yandex.ru

Tatyana Rybalova, Candidate of Culturology, Head of the Department of Service, Tourism and Hospitality Industry, Institute of Earth Science.

E-mail: t.v.rybalova@utmn.ru

Tatyana Rybalova, Kultūros mokslų daktarė, Žemės mokslų instituto Turizmo ir svetingumo industrijų Paslaugų departamento vadovė.

El. paštas: t.v.rybalova@utmn.ru