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MUNICIPAL ASSIGNMENT AS AN EFFECTIVE SERVICE QUALITY CONTROL TOOL

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Abstract

At present, a state (municipal) assignment is a mandatory document that needs to be formed and executed to establish the quality indicators of the activity of an institution. This approach follows from Article 69.2 of the Budget Code of the Russian Federation, according to which, a state (municipal) assignment should contain indicators of the quality of the provision of state (municipal) services. Quality indicators for the provision of services provided by state (municipal) institutions should be developed based on the most important problems that service recipients face and comply with applicable regulations.

Keywords

Quality of service – Q quality indicator – Municipal assignment

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Introduction

When forming a state (municipal) assignment for an objective assessment of the quality of the service provided, it is advisable to choose several indicators (usually not less than two or three, but not more than seven or eight) characterizing the implementation of the main selected parameters of the institution. The state (municipal) assignment should contain the values of indicators for one or three financial years (based on the period, for which the budget is approved). It is recommended that, whenever possible, the composition of quality indicators is set in a uniform way for all state (municipal) institutions providing the same service (or performing similar work). The values of quality indicators should be set individually for each state (municipal) institution, taking into account its specific character.

Methodology

The collection of information to determine satisfaction indicators is based on the interaction of the state (municipal) institution with the service recipient. The sources of information that can be used for calculating such indicators are positive or negative reviews of service recipients, questionnaires, and interview materials. When developing indicators of customer satisfaction for a particular service, it is necessary to carefully consider how the information will be collected, and assess the degree of reliability of the information for a particular survey method. The work is based on a systematic approach, techniques, and tools of statistical, economic, and logical analysis.

Results and discussion

When developing quality indicators for the provision of services, one can take into account the composition of the institution's activities outlined in its constituent documents, as well as indicators established in reports on the results and main fields of its activities, long-term and departmental target programs. To simplify the development, we recommend distinguishing two groups of indicators for each kind of service:

- the ones characterizing the most important results of the institution's work, corresponding to the target indicators of the development of the relevant industry, including the service recipient satisfaction with state (municipal) services;
- the ones characterizing the state of the most problematic issues of material and technical support, personnel, safety of items and equipment, and organization of work on the provision of state (municipal) services, which may be affected by the institution providing the state (municipal) service.

The first group of indicators evaluates the result of the institution's provision of services. The indicators of this group characterize the institution in terms of fulfilling its main purpose. The second group of indicators determines the level of organization of the service delivery process. In this group, indicators assess the comfort of service provision: for instance, it states special requirements for personnel, material, and technical and information support for the process of providing services. The value of customer satisfaction indicators should not be underestimated, since the point of providing a service is to satisfy their particular needs. Based on the analysis of the degree of satisfaction of

target groups of service recipients, we can understand the specific needs of each group, which should help ensure an individual approach to the customer¹.

An analysis of the work experience of the constituent entities of the Russian Federation and municipalities shows how important it is to choose an effective form for presenting a municipal assignment so that its main elements can be clearly reflected in it and the activity of the institution can be represented in the best way in the context of services (or works).

In this regard, we can offer to present results in a tabular form built under the requirements of the Budget Code (Table 1).

In determining the form of the assignment, it is important to decide whether to include the indicators characterizing the cost of providing municipal services.

Although the Budget Code does not require that cost indicators are reflected in the assignment, some regions and municipalities have included them in the assignment preparation forms. As a result, institutions and main managers of budgetary funds are faced with the need to perform a huge amount of calculations regularly to assess the cost of services and work, which is not required universally at the present stage of implementation of result-aimed budgeting. Cost indicators are not taken into account when forming government assignments at the federal level either².

Assignment section under the requirements of the Budget Code	Contents of the section
Extract from the expenditure obligations register for expenditure obligations required to fulfill the municipal assignment	This section specifies the code of the expenditure obligations register, as well as the main regulatory acts under which the service is provided (or work is being performed). The legal acts of federal, regional and local significance that determine the functioning and activities of the municipal institution need to be indicated
Definition of categories of individuals and (or) legal entities that can be considered the recipients (clients) of municipal services	The categories of service recipients can be the following: <ul style="list-style-type: none"> - a group of individuals identified on the basis of their social status, demographic status, income level, place of residence or other characteristics; - a group of legal entities identified under a legal act; - the population of the municipality as a whole (if a specific group of service recipients cannot be distinguished, and the benefits of the service are received by all residents of the given territory). The service recipients should be indicated as specifically as possible. This section may contain an indication of the number of service recipients requiring particular services if the determination of this quantity is possible and appropriate (it is allowed to indicate the minimum and/or interval values). When indicating the category of

¹ N. V. Khavanova; A. G. Panova; E. V. Bokareva; L. N. Saburova; A. A. Silaeva y E. A. Gozalova, "Sovershenstvovanie zhilishchno-kommunalnoi sfery v upravlenii malogo i srednego biznesa", *Ekonomika i predprinimatelstvo* NUM 1 Vol: 102 (2019): 781-785.

² Decree No. 1065 of the Government of the Russian Federation. "On the procedure for the formation and financial support of the fulfillment of state assignments by federal executive bodies and federal state institutions". December 29, 2008.

	recipients of certain services provided on a partially paid basis, one can indicate the groups that are entitled to the free provision of services.	
Indicators characterizing the quality and (or) the scope (composition) of provided municipal services (or performed work)	Name of service (or work)	Quality and scope (composition) indicators
	Service 1	<p>When determining quality indicators, the calculations are based on standards, in-kind norms or requirements of financing a particular activity approved by regulatory legal acts of the federal or regional level, charters of institutions and other information on the activities of institutions.</p> <p>The scope of the municipal assignment in kind is determined following the forecast of the need for the provision of municipal services. If indicating the exact values is impossible or inappropriate, it is allowed to use minimum and/or interval values. It should be noted that the scope of the municipal assignment (the number of service or work units) does not always coincide with the number of customers.</p> <p>Indicators may include:</p> <ul style="list-style-type: none"> - requirements for the number of services (works) rendered; - requirements for the frequency and duration of the provision of services (or work); - requirements for the contractor to have a license to provide a service (or perform work), if it is subject to licensing; - requirements for qualifications, work experience of the personnel providing the service (or performing work); - requirements for equipment and tools used to provide services (or work); - requirements for consumables used to provide services (or work); - other requirements for the quality of the service (or work).
	Service 2	
The procedure for the provision of municipal services	<p>This section contains general characteristics of the institution's working process and the process of providing services (or a type of service) as a whole. This section may contain a link to regulatory documents containing information on the procedure for the provision of services (relevant regulatory legal acts or a direct description of the procedure for the provision of services).</p> <p>The procedure for the provision of services to individuals and (or) legal entities as part of the assignment may include:</p> <ul style="list-style-type: none"> - description of the organization of the process of obtaining services; - requirements for registration of relations between the institution and service recipients; - the term for the provision of municipal services, the term for the performance of actions (decision making) in the process of providing the service; - the procedure for accessing and applying to the institution for a service; if necessary, a list of documents required for receiving a municipal service or appealing against the denial of service; - accounting for the provision of services; - the grounds on which the provision of service to service recipients may be suspended or terminated; - the procedure for informing customers about services; - the procedure for appealing against substandard provision of services. 	
Reporting requirements for the execution of a	This section reflects the content and frequency of reporting on activities, as well as the form of its presentation. Reports should give an	

municipal assignment	exhaustive answer to the question about the institution's compliance with the approved assignment, and in the case of a decrease in the scope of municipal services (or work), an analysis of the reasons for rejection	
The procedure for monitoring the execution of a municipal assignment, including the conditions and procedure for its early termination	This section contains the description of forms, order, frequency of control, and the design of its results. It may also contain conditions for early termination of the assignment.	
Price (tariff) limits for the payment for municipal services by individuals in case the legislation provides for the provision of relevant services on a paid basis or the procedure for their establishment	This section contains data on the level and procedure for setting tariff limits for paid services. In this case, it is mandatory to present tariffs in the context of the services previously allocated in the assignment.	
	<i>Name of service</i>	<i>Cost of the service</i>
	Service 1	
	Service 2	

Table 1
Municipal assignment for the provision of municipal services (works)³

The issue of establishing quality indicators for the provision of services is relevant both for state (municipal) institutions, which must comply with established requirements and comply with established values of indicators and for the main managers of budget funds that form the state (municipal) assignment for subordinate institutions⁴.

Depending on the priorities of the institution, these indicators will be laid down in the state (municipal) assignment and, therefore, they will determine the main guidelines for the institution. That is why the correct and competent approach to setting quality indicators for the provision of services is so important⁵.

When determining the composition of indicators, it is also necessary to take into account the difference in approaches to their formation for state and budget-funded/autonomous institutions. Under the current legislation, the municipal assignment for the selected groups of institutions is formed in different ways, namely:

- for municipal budgetary and autonomous institutions of the municipality: by the executive authority and (or) its industry-specific (functional) units, performing the functions and powers of the founder;

- for municipal treasury institutions of the municipality, determined by the decision of the main manager of the budget of the territory: by the main manager of the budget of the municipality in charge of the institution.

³ A. G. Panova, "Problemy kontrolya i otsenki kachestva predostavleniya gosudarstvennykh i munitsipalnykh uslug", *Servis v Rossii i za rubezhom* num 6 Vol: 25 (2011): 116-123.

⁴ M. E. Stadolin; A. P. Zhukov y O. A. Petrina, *Upravlenie zhilishchno-kommunalnym khozyaistvom v munitsipalnykh obrazovaniyakh: Uchebnoe posobie* (Moscow: 2016).

⁵ M. E. Stadolin; A. P. Zhukov y O. A. Petrina, *Upravlenie zhilishchno-kommunalnym...*

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In connection with the adoption of Law No. 83-FZ, significant changes have also taken place in the practice of forming state and municipal assignments. The main innovation here is that now services can be provided by state-owned institutions and without the formation of appropriate assignments, which the founder must have the right to decide, guided by their discretion and managerial expediency. For individual elements of the assignment, the procedure for its formation is somewhat simplified. It is worth noting another fundamentally important point: the exclusion of paid services in any form from the state (municipal) assignment and the formation of independent management accounting for paid activities of institutions⁶.

The latter seems to be a rather important decision, since it, on the one hand, eliminates the uncertainty for service recipients and, on the other hand, clearly directs the founder to form a transparent model of financing services and a correct accounting cost policy. The choice of the legal regulation option for the provision of paid services depends on the specific situation in each case: the answers to the questions on what kind of paid services is implied here, whether the market for relevant services exists, who should be entrusted with the formation of a tariff policy should be answered by the founder themselves. Ultimately, the procedure for the formation and completion of assignments is still the prerogative of each respective level of government and here the subjects of the Federation and municipalities must take legal decisions on their own.

The main managers of the budget funds of the municipality formulate draft municipal assignments for municipal institutions, taking into account their proposals for⁷:

list of municipal services (works) included in the Consolidated List that the municipal institution plans to provide to individuals and legal entities as part of the municipal assignment;

- list of municipal services (works) included in the Consolidated List that the municipal institution plans to provide to individuals and legal entities as part of the municipal assignment on a paid basis;

- contingent of municipal service (or work) recipients (customer category and the number of customers);

- capacity of the municipal institution, including the necessary for the performance of the municipal assignment;

- book value of the property assigned to a budgetary or autonomous institution, with the allocation of the value of the real estate and especially valuable movable property;

- information on immovable and especially valuable movable property of a budgetary or autonomous institution leased with the consent of the founder;

⁶ R. Zh. Sirazhdinov, "Sravnitelnyi analiz effektivnosti munitsipalnogo upravleniya v gorodskikh okrugakh", Munitsipalnaya akademiya num 2 (2016): 63-67.

⁷ A. G. Panova, Sovershenstvovanie organizatsii predostavleniya munitsipal'nykh uslug byudzhethnymi uchrezhdeniyami: avtoreferat dissertatsii na soiskanie uchenoi stepeni kandidata ekonomicheskikh nauk (Moscow: Rossiiskii gosudarstvennyi universitet turizma i servisa, 2012=.

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- number of personnel involved in organizing and performing the municipal assignment;
- estimated needs for financial support for the implementation of the municipal assignment;
- indicators of municipal institutions performing municipal assignments in the reporting financial year;
- planned scope of municipal services (performance of work), including the work performed on a paid or in-kind basis;
- indicators characterizing the ability of a municipal institution to provide municipal services (or perform work) under the municipal assignment (a description of the requirements for the premises, equipment, transport, energy, and resources necessary to complete the municipal assignment).

What should the founder do if the state (municipal) assignment is not executed by the institution? Here everything depends on the legal resolution of the question of whether the non-fulfillment of the assignment serves as grounds for applying any sanctions to the institution and its director, or whether this fact should be considered as a subject for making a management decision⁸. The newly introduced norms in Federal Law No. 7-FZ “On Non-Profit Organizations” dated January 12, 1996 and Federal Law No. 174-FZ “On Autonomous Institutions” dated November 3, 2006 are in favor of defending the latter position: “A decrease in the amount of the subsidy provided for the fulfillment of the state (municipal) assignment during the term of its implementation is carried out only with a corresponding change in the state (municipal) assignment⁹. This rule means that this is not about withdrawing inefficiently spent funds, but about further possible adjustment of the financial support volume of the assignment. Indeed, how does one withdraw funds that have already been spent? There are simply no legal mechanisms for this today and it seems that this issue needs to be resolved more clearly at the legislative level since over time its relevance and acuteness will only increase¹⁰.

The current legislation distinguishes two categories of municipal services provided by municipal institutions on a paid basis: the ones performed in the framework of the municipal assignment and the ones performed in addition to it. The problem of providing paid services provided by institutions as part of the assignment is related to the fact that while providing paid services along with services provided on a free basis it is practically impossible to correctly separate the costs of providing paid services from the costs of services provided at the expense of the existing accounting system budget funds¹¹. There is a problem of cross-subsidization of services at the municipal level: the budget co-finances the provision of paid services by institutions. At the same time, it is extremely

⁸ O. A. Petrina y M. E. Stadolin, “O realizatsii gosudarstvennoi zhilishchnoi politiki v regionakh Rossii”, Vestnik universiteta num 16 (2014): 140-144.

⁹ O. A. Petrina y M. E. Stadolin, O realizatsii gosudarstvennoi zhilishchnoi...

¹⁰ R. Zh. Sirazhdinov, “Issledovanie tendentsii v razvitii mestnogo samoupravleniya v Rossii”, Vestnik universiteta num 6 (2015): 162-165.

¹¹ E. V. Bokareva; A. A. Silaeva; V. A. Danilova; V. K. Romanovich; V. I. Boboshko y N. M. Boboshko, “Development of a business strategy based on project management”, International Journal of Engineering and Advanced Technology Vol: 8 num 5 (2019): 1020-1024.

difficult to determine the volumes of such co-financing. Due to this, in some cases, the efficiency of spending budget funds on providing municipal services free of charge for service recipients in connection with excess costs for “hidden” subsidizing of paid services decreases.

The solution to the problem is to change the existing accounting system under the new principle of calculating the funding of municipal institutions based on information on the full cost of the services they provide. However, changing the accounting system requires a long time and, therefore, at the moment, one can offer a simpler way to improve the system of providing paid services. This method implies establishing the possibility of providing only partially paid services within the framework of municipal assignment and establishing a formalized procedure for calculating that part of the costs of providing these services which will be financed by charging customers in the federal regulatory legal framework¹².

Another problem in the provision of municipal services on a paid basis within the framework of a municipal assignment is that the legislation of the Russian Federation does not contain approved lists of paid services.

In accordance with the provisions of the Civil Code of the Russian Federation (Clause 1, Article 69.2), the municipal assignment includes price (tariff) limits for payment of municipal services by individuals or legal entities in cases where the legislation of the Russian Federation provides for their provision on a paid basis or the procedure for establishing these prices (tariffs) in cases established by the legislation of the Russian Federation.

Thus, paid services provided by municipal institutions under the legislation of the Russian Federation may be included in a municipal assignment. However, federal laws providing for the provision of services on a paid basis in various industries (fields of work) contain only general indications of the possibility of providing paid services.

In this regard, the question remains unclear which paid services should be included in the municipal assignment¹³:

1) *All* services provided on a paid basis, if federal laws provide for the possibility of providing them for a fee;

2) Only *additional* paid services (concerning the services provided to municipal service recipients for free, where such services are implied but not clearly defined by the standard), if the federal legislation provides for such an opportunity;

3) Only those paid services, for which the possibility of providing within the framework of the municipal assignment is directly provided for by federal legislation (to date, only the list of paid services provided by organizations in order to provide public services by the federal executive bodies has been approved¹⁴.

¹² A. G. Panova, Problemy kontrolya i otsenki...

¹³ A. G. Panova, Problemy kontrolya i otsenki...

¹⁴ Decree No. 984 of the Government of the Russian Federation. December 2, 2009.

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Conclusions

All of the above allows us to talk about the need to clarify the norm of the Budget Code of the Russian Federation, which determines the need to include paid services in the state (municipal) assignment and to consolidate the possibility of including only partially paid services in the assignment. At the same time, the federal regulatory legal act should determine the principles for calculating the regulatory costs for the provision of partially paid services as part of the assignment, taking into account the fees charged from the customers for the corresponding services. Tariffs for the provision of partially paid services should be regulated by legal acts of the appropriate level of public authority.

It seems advisable to consider each paid service provided by the state (municipal) institutions in addition to the state (municipal) assignment as a separate service, clearly separated from the free service and the service partially paid by the state (municipal) service recipient where this service is provided as part of the assignment. Moreover, more comfortable conditions for the provision of state (municipal) services, the use of additional consumables for the provision of services, etc. should be considered as independent paid services.

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