

METHODOLOGY OF ASSESSING THE EFFICIENCY OF SPECIAL ECONOMIC ZONES IN FISCAL STIMULATION OF PRODUCTION ACTIVITIES AND SUPPORT OF EMPLOYMENT OF THE POPULATION

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ABSTRACT

The relevance of the study of special economic zones is explained by the complexity and ambiguity of the application of this instrument of regional policy and strategic development of the region. It has been established that they are one of the most important economic regulators, helping to ensure favorable conditions for attracting direct investment and diversifying the economy of individual territories, contributing to the creation of new jobs and positively influencing employment. The subject of the study is the efficiency of activities, including measures of fiscal stimulation of industrial activity and support for employment of the population applied by the state. The purpose of the work is to develop methodological recommendations for improving the existing criteria for assessing the effectiveness of activities. The work used institutional and systemic approaches to the study of the features of the activity, content analysis of the legal framework and scientific papers on the issues of performance assessment, economic and statistical analysis of the dynamics of performance indicators in recent years. The practical significance and scientific value of the article lies in the formation of the author's approach to the problem of performance assessment, including the assessment of the effectiveness of fiscal incentives and employment support measures. Conclusions are made that it cannot yet be considered an effectively operating instrument of regional development, since they do not always successfully stimulate industrial production and employment growth in the surrounding area; affect the increase of labor productivity in the region. Based on the analysis of scientific positions of domestic and foreign researchers, recommendations have been put forward for adjusting the current methodology for assessing the effectiveness of activities at different stages of their functioning.

Key words: special economic zone, regional policy, efficiency assessment, increasing labor productivity, supporting employment, budgetary-fiscal relations, fiscal incentive measures, fiscal expenditures of budgets.

АННОТАЦИЯ

Актуальность исследования особых экономических зон объясняется сложностью и неоднозначностью применения данного инструмента региональной политики и стратегического развития региона. Установлено, что они являются одним из важнейших экономических регуляторов, способствуя обеспечению благоприятных условий для привлечения прямых инвестиций и диверсификации экономики отдельных территорий, способствуя созданию новых

рабочих мест и положительно влияя на занятость населения. Предметом исследования является эффективность деятельности, в том числе мер фискального стимулирования промышленной деятельности и поддержки занятости населения, применяемых государством. Целью работы является разработка методических рекомендаций по совершенствованию существующих критериев оценки эффективности деятельности. В работе использованы институциональный и системный подходы к изучению особенностей деятельности, контент-анализ нормативно-правовой базы и научных трудов по вопросам оценки эффективности, экономико-статистический анализ динамики показателей эффективности за последние годы. Практическая значимость и научная ценность статьи заключается в формировании авторского подхода к проблеме оценки эффективности, в том числе оценки эффективности фискального стимулирования и мер поддержки занятости. Сделаны выводы о том, что их пока нельзя считать эффективно действующим инструментом регионального развития, поскольку они не всегда успешно стимулируют рост промышленного производства и занятости на прилегающей территории, влияют на повышение производительности труда в регионе. На основе анализа научных позиций отечественных и зарубежных исследователей выдвинуты рекомендации по корректировке действующей методики оценки эффективности мероприятий на разных этапах их функционирования.

Ключевые слова: особая экономическая зона, региональная политика, оценка эффективности, повышение производительности труда, поддержка занятости, бюджетно-налоговые отношения, меры налогового стимулирования, фискальные расходы бюджетов.

Initially, the goals of creating special economic zones in Uzbekistan were to attract domestic and foreign investment to the country, use the best foreign experience, the latest technologies, increase the level of employment and, as a result, improve the socio-economic situation of the territories. Despite the accumulated centuries-old experience of European special zones and almost thirty years of practice in forming Uzbek special development zones, a number of aspects of their functioning remain controversial: there is no uniform terminology for defining such territories (special economic zone, free economic zone, free zone, economic zone, etc.); not only the criteria for determining efficiency are criticized, but also the results of the functioning of such territories by the state and business; fiscal expenses of budgets arising during their creation and their impact on the budgetary security of the regions are negatively assessed. Therefore, Uzbek and foreign scientists continue to actively study the methodological, theoretical and practical aspects of functioning.

A relatively new direction of spatial development of the economy of Uzbekistan, expressed in the creation of separate territories with preferential conditions for economic management in Uzbek regions, is theoretically based on works that have become classics in the domestic regional economy.

Currently, the study pays special attention to state programs of general stimulation and implementation of innovative clusters, which play an important role in increasing the efficiency of such zones.

Of the modern studies conducted on the topic of activity assessment, one can highlight the work of E. I. Zharullina, which separately analyzes the problem of cost assessment of social performance indicators. I. R. Tazutdinov considers in the system of economic security, arguing that the general state of the economic security system is affected by economic zoning.

A special block for scientific discussion is fiscal expenditures of budgets, lost income from the fiscal preferences provided to residents of the zones, which exacerbate the problem of budget security of the region.

Economically developed countries bear the main responsibility for environmental pollution. They are home to about 20 percent of the world's population. But in order to maintain a high level of well-being for their citizens, countries consume 70% of the world's energy, 75% of metal and 85% of wood. Developed countries account for more than 65% of global pollution, including 2/3 of the carbon dioxide emitted into the atmosphere of the Kurma region over the past twenty years.

The economic damage from environmental pollution in developed countries is estimated at 4-6% of their GDP. The severity and importance of environmental problems force governments to seek solutions and pursue active environmental policies, which occupy an important place in the system of public administration in developed countries.

Environmental policies are especially effective in countries such as the Netherlands, Germany, Austria, the Nordic countries, the USA and Japan. Their environmental ministries (agencies) are properly organized, well equipped and adequately financed. State programs in this area include both general goals and ambitious objectives, as well as specific measures (legislative, financial, insurance, etc.). A large amount of funds, material, technical and financial resources are allocated for the development and implementation of environmental policy. Currently, the share of expenditure on environmental protection in GDP is 2.5% in the Netherlands, 1.9% in Austria, 1.7% in Germany, 1.5% in Japan and 1.3% in the USA. Countries such as Italy, Greece, Spain and Portugal are less active in environmental policy. These countries spend less than 1% of their GDP on nature protection. Due to insufficient funding, many environmental programs are not implemented, and existing technical services are falling apart. Environmental policy in these countries is superficial, which is determined by the relative weakness of the ministries dealing with environmental issues, the lack of a clear division of powers between the central and regional authorities, the lack of coordination of regional

authorities, and the lack of a clear division of powers between the central and regional authorities. the fact that the population does not take environmental laws seriously enough (Mediterranean syndrome). After joining the EU, environmental policy has become more active in the countries of Central and Eastern Europe. Expenditures on combating environmental pollution have increased. In particular, in Poland and Slovakia these costs currently amount to 1.7% of GDP, and in the Czech Republic and Hungary - 1.3%. State environmental protection programs developed in these countries provide for strengthening the bodies of control and enforcement of environmental management rules, increasing their role in coordinating environmental and economic policies. The economy of the Republic of Uzbekistan is multifaceted and multi-sectoral, including coal, mining, ore mining, metallurgy, chemistry, oil and gas production and processing, defense industry, as well as a powerful agro-industrial complex. Therefore, in our republic, the formation of effective mechanisms for social protection and labor protection of workers, their protection from occupational hazards is becoming increasingly relevant. In these conditions, the creation of safe working conditions that contribute to the preservation of life and health of workers in the process of work remains one of the promising areas of socio-economic development of Uzbekistan. Uzbekistan ranks eleventh in natural gas production, third in cotton exports and sixth in production, seventh in uranium reserves (4% of world uranium reserves), fourth in total gold reserves and seventh in gold production. In the period 2021-2023, the structure of the economy changed radically.

According to the results of 2023, the share of agriculture, forestry and fisheries in the structure of GDP increased from 28.0% to 28.2%, construction - from 6.6% to 7.0%, the share of the service sector increased to 36.1%. to 36.3%, and the share of industry decreased from 29.3% to 28.5%. Agriculture, forestry and fisheries demonstrated positive growth rates of 3.0%. Positive dynamics in this sector were determined by the growth in feed production by 3.4% (increased by 4.8% in 2022, decreased by 4.2% in 2021) and by 2.1% (in 2022 by 1.6 increased by 5.7% in 2023). The share of manufacturing in the added value of the industrial sector increased to 76.5% compared to 69.9% in 2022. Accordingly, a decrease in the relative share of mining and quarrying in the added value of the industrial sector was recorded to 15.2% (23.0% in 2022). According to the results of 2023, the largest share in the added value of the manufacturing industry fell to metallurgy and metalworking industry (excluding machinery and equipment) and reached 40.5%. The share of production of food, beverages and tobacco products is 14.5%, the share of textiles, clothing, leather and similar products is 12.7%, the share of rubber, plastic products and other non-metallic mineral products is 8.5%, chemical products - 7.1%, the share of cars, trailers, semi-trailers and other transport products is 5.6%, the share of coke and oil refined products is 2.4%, the share of other products of the processing industry is 8.7%. In 2023, the volume of construction work amounted to 77 billion 823.8 billion soms. In the total volume of construction work, the share of large organizations corresponded to 27.6%, the share of small enterprises and microfirms - 52.8%, the share of individuals - 19.6%. According to the results of 2023, the gross

added value of the services sector amounted to 194 billion 363.5 billion soms and increased by 0.1% compared to 2022. Including trade services (including vehicle repair) by 1.7%, information and communication by 15.7%. At the same time, transportation and warehousing services decreased by 6.7%, accommodation and food services - by 14.1%. In 2023, 93.2 thousand new small enterprises and microfirms were created in the republic (excluding farmers and farms). The largest number of them - trade (38.8%), industry (19.9%), agriculture, forestry and fisheries (66.1%), construction (6.4%), accommodation and food services (6.0%), transportation and warehousing (2.6%) were created.

Economic growth contributes to improving the quality of life of the population. It is aimed at promoting and ensuring sustainable and inclusive economic growth based on increasing effective employment and decent jobs for men and women, creating conditions for people with decent work that stimulates economic development without harming the environment. The most important components of sustainable and inclusive economic growth are increasing labor productivity, especially reducing youth unemployment, as well as expanding the implementation of financial services. The economic development of the republic until 2030 is aimed at ensuring sustainable economic growth. The economic development goals provide for at least doubling the volume of GDP by 2030 based on increasing the competitiveness of the national economy, which will be achieved primarily by increasing effective employment. The growth rate of gross domestic (regional) product per capita in 2022 was 3.6%, and its volume was 15.2 million US dollars. amounted to sums. Such growth was achieved thanks to the measures and mechanisms taken to diversify and reform the economy. The annual growth rate of real GDP per employed person was 3.5% in 2022, compared to 3.9% in 2021.

A country's prosperity largely depends on its ability to create favorable conditions for the growth of stable employment. In 2022, the unemployment rate in Uzbekistan was 9.0% of the economically active population. Unfortunately, the number of registered unemployed women is higher than men, and in 2022 it was 12.8%.

The labor market in Uzbekistan is characterized by low economic activity of women compared to men. The main reason for this is that women are mainly engaged in housework and childcare. In 2022, the economically active population was 14.876 million people. people (43.9% of the total population). The number of people employed in the economy in 2022 was 13.54 million people. per person and 0.3 million compared to 2021. increased per person. The largest share of the economically active population is recorded in the Fergana (11.0%), Samarkand (10.8%), Andijan (9.5%) and Tashkent regions. There is also a large difference between the salaries of men and women. In 2022, the ratio of the difference in the average monthly salary of men and women to the average monthly salary of men was 36.2%.

Creating jobs with high added value by 2030 is important for Uzbekistan to become an upper-middle income country. In 2022, there were 5.7 banking institutions per 100 thousand adults in the republic. The number of household deposits in banks is

increasing from year to year, which indicates that the population has become more trusting of banks, which, in turn, contributes to the development of the banking system. In particular, in 2022, the number of household deposits in banks reached 71.2 thousand per 100 thousand adults.

For sustainable economic development, labor protection and environmental protection should be closely linked. A safe and healthy working environment and environmental protection are two sides of the same coin. When developing measures to protect the environment from the negative impact of production processes, the health protection of workers, their families and society as a whole is taken into account. Green jobs offer hope that humanity will be prepared to address two of the most pressing challenges of the 21st century:

- Preventing the risk of climate change, the possibility of its uncontrollable consequences, and protecting the environment that supports life on Earth.
- In a period of massive and rapid population growth, almost a billion people are excluded from economic and social life, creating decent working conditions and thus creating the prospect of a prosperous and dignified life for all.

It should be noted that environmental protection is directly related to social development, ensuring occupational safety and health and promoting decent work for all.

Policies are also needed to develop enterprises more safely, stimulate job creation, improve the level of general and vocational education and improve the social support system. This is why tripartite social dialogue and collective bargaining are of particular importance.

In the modern world, the transition to an environmentally sustainable economy has led to an increase in "green" jobs - these are new types of work that play an important role in "greening" the economy and production, that is, painting it in "green". color. Today, green jobs are created in almost every sector of the economy, from waste management to construction and transportation. Such innovations can significantly reduce the consumption of raw materials, water, and energy, decarbonize the economy, reduce greenhouse gas emissions, and reduce all forms of pollution. Millions of green jobs have already been created, and the rate of their creation is growing especially rapidly in areas related to renewable energy sources. Renewable energy, for example, creates more jobs per dollar invested, per unit of installed capacity, and per unit of energy produced than traditional electricity generation. Public transportation provides more jobs than cars and trucks.

To some extent, newly created "green" jobs replace existing jobs, and thus the net employment benefit is much smaller than the number of jobs directly offered. For example, this happens when fossil fuel jobs are replaced by renewable energy jobs. Other types of jobs will cease to exist due to a decrease in demand for goods or services with a high environmental impact.

The analysis showed that there are interrelated problems and needs to ensure an efficient, resource-efficient and environmentally friendly economy in the context of

climate change. In particular, the following problems have a negative impact on the transition to a green economy:

- rapid industrialization and population growth significantly increase the economy's need for resources;
- increasing negative anthropogenic impact on the environment and growing greenhouse gas emissions;
- fuel
- owners of energy, oil and gas companies use every opportunity to stop the "green economy" process in order not to give up profits;
- low energy efficiency of the economy;
- irrational consumption of natural resources;
- slow updating of technologies;
- slow participation of small businesses in the implementation of innovative solutions for the development of a green economy;
- government intervention in the economy;
- increase in production costs;
- increase in the tax burden; - job cuts;
- rising prices for products and services.

The success of this strategy largely depends on ordinary citizens. Each person helps to improve the environment and preserve natural resources for future generations without serious inconvenience and financial costs. This also contributes to the improvement of management in the field of increasing the energy efficiency of the economy, rational consumption and conservation of natural resources, reducing greenhouse gas emissions, ensuring the use of green energy, creating green jobs and ensuring climate stability.

Proposals for new criteria and indicators for assessing the effectiveness at different stages of activity are given in The formation of indicators based on the criteria for assessing the effectiveness will make it possible to compile an up-to-date rating in different assessment periods and in different areas, including indicators of the effectiveness of residents for each type; profitability of investing budget funds in the creation of engineering, transport, social, innovative and other infrastructure; efficiency of planning activities and management, etc.

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