

**RESULT-ORIENTED STATE SUPPORT FOR CIVIL SOCIETY  
INSTITUTIONS: FINANCIAL TRANSPARENCY AND  
ACCOUNTABILITY ISSUES**

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In the contemporary system of public governance, civil society institutions perform an important mediating function between the state, communities and vulnerable social groups. Their participation in social protection, education, health, ecology, youth policy and local development makes public policy more inclusive and responsive. However, the real contribution of civil society institutions depends not only on the amount of public funding allocated to them, but also on how clearly this funding is connected with social results, financial discipline and public accountability.

Result-oriented state support means that public resources are distributed, used and assessed on the basis of expected outcomes rather than on the basis of formal participation alone. In this approach, a civil society institution does not simply receive a grant, subsidy or social order; it undertakes an obligation to achieve measurable outputs, to present reliable financial information and to demonstrate the social value created by the allocated funds. Therefore, the quality of state support is directly linked with the transparency of selection procedures, the accuracy of cost planning, and the openness of reporting.

The relevance of this issue is increasing in Uzbekistan, where the institutional role of civil society has been strengthened through legal guarantees, social partnership mechanisms and public support instruments. At the same time, practical experience shows that the growth of state support does not automatically create higher effectiveness. If financial transparency is weak, if reporting remains mainly descriptive, or if the final decision is not connected with achieved results, state support may lose its strategic role. For this reason, financial transparency and accountability should be considered as core conditions of result-oriented support.

Financial transparency in this context refers to the possibility of tracing the movement of public funds from allocation to final use. It includes clear eligibility requirements, open information on beneficiaries, understandable budgets, documented expenditures

and public presentation of results. Accountability, in turn, means the obligation of civil society institutions to justify the use of funds before the state, beneficiaries, donors and the wider public. These two categories are closely interrelated: transparency creates information, while accountability turns that information into responsibility and decision-making.

**Table-1**

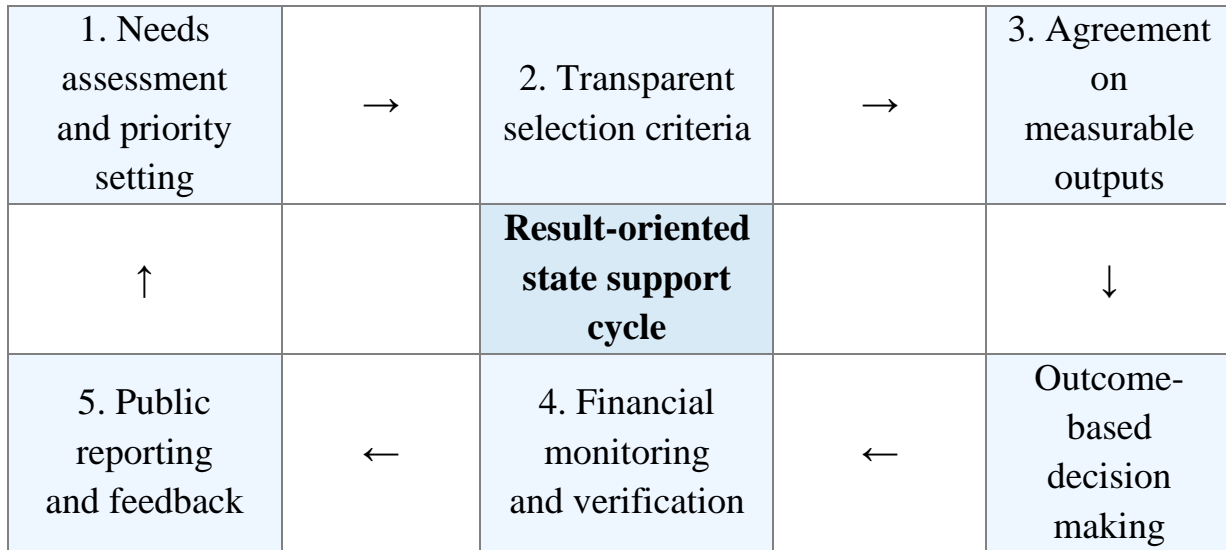
**Key dimensions of financial transparency and accountability in state support**

<b>Dimension</b>	<b>Practical content</b>	<b>Expected effect</b>
Open selection	Publication of priorities, criteria, application requirements and evaluation rules	Equal access and lower risk of subjectivity
Budget clarity	Detailed link between planned costs, activities and expected outputs	Improved cost discipline and realistic planning
Documented spending	Evidence-based confirmation of expenditures and compliance with approved estimates	Reduction of misuse and financial uncertainty
Result reporting	Presentation of outputs, beneficiaries and social effects in measurable form	Better assessment of public value
Public feedback	Disclosure of final results and opportunities for stakeholder response	Higher trust and stronger civic oversight

Table 1 shows that financial transparency should not be limited to publishing the amount of support. It must cover the entire chain of state support: from the formation of priorities to the public evaluation of final results. A transparent system allows state institutions to distinguish between formal activity and real social impact, while civil society institutions receive a clear framework for planning, implementation and reporting.

A result-oriented support model requires a logical sequence of actions. First, state bodies identify social priorities and formulate measurable goals. Second, selection criteria are announced in advance and connected with these goals. Third, the selected civil society institution signs an agreement that includes financial obligations, performance indicators and reporting deadlines. Fourth, implementation is monitored through financial and non-financial evidence. Finally, the results are used for future

decisions: successful practices are scaled up, weak projects receive methodological support, and ineffective use of funds is restricted.



**Figure-1. Cycle of result-oriented state support for civil society institutions**

The cycle presented in Figure 1 makes it possible to transform public support from a one-time allocation of resources into a continuous management process. Its main advantage is that the final stage is not separated from the next planning period. In other words, monitoring and evaluation results become a basis for future funding decisions. This creates incentives for civil society institutions to improve internal financial procedures and to present more convincing evidence of social impact.

**Table-2**

**Typical accountability problems and recommended institutional solutions**

<b>Problem area</b>	<b>Manifestation in practice</b>	<b>Recommended solution</b>
General indicators	Indicators such as “events held” or “participants involved” do not show real change	Introduce outcome indicators and beneficiary-level evidence
Weak financial linkage	Expenditures are reported, but their connection with outputs is unclear	Use activity-based budgeting and cost-result mapping
Descriptive reports	Final reports describe activities without analytical assessment	Apply standardized reporting templates with quantitative and qualitative indicators

Problem area	Manifestation in practice	Recommended solution
Limited verification	Supporting documents are checked formally and irregularly	Combine document review with field monitoring and digital verification
No feedback loop	Evaluation results do not influence future support decisions	Connect assessment results with renewal, revision or termination of support

The introduction of such solutions is especially important because civil society institutions often operate with limited administrative capacity. If reporting requirements are too complex, they may increase bureaucracy without improving accountability. Therefore, the state support system should combine strict financial discipline with practical methodological assistance. Training on budgeting, financial documentation, digital reporting and impact measurement can significantly improve the quality of reports and reduce the risk of unintentional mistakes.

Digital monitoring tools can also strengthen transparency. A unified online platform may include project applications, approved budgets, implementation schedules, expenditure reports, beneficiary data and final assessments. Such a platform would reduce the time needed for document exchange, allow comparative analysis across regions and sectors, and make public oversight more systematic. At the same time, digitalization should be accompanied by data protection rules and clear responsibility for the accuracy of uploaded information.

Another important aspect is the differentiation of accountability requirements according to the size and risk level of support. Small community initiatives may require simplified reporting, while large-scale programs should be subject to more detailed financial control, audit and outcome evaluation. This risk-based approach prevents excessive administrative burden and allows monitoring resources to be concentrated on projects with higher financial and social significance.

In conclusion, result-oriented state support for civil society institutions should be understood as a system that links public funds with measurable social outcomes, financial transparency and public accountability. The effectiveness of such support depends on open selection, realistic budgeting, evidence-based reporting, regular monitoring and a feedback mechanism that influences future decisions. Strengthening these elements will improve the efficiency of public resources, increase trust in civil society institutions and support the sustainable development of social initiatives.

The following practical proposals may be advanced: first, standard indicators for assessing state-supported projects should be developed by sectors; second, financial reports should be integrated with outcome reports; third, digital monitoring should be introduced gradually; fourth, the results of evaluation should be publicly disclosed in a user-friendly form; and fifth, civil society institutions should receive methodological assistance in financial planning and impact measurement. These measures can turn state support into a transparent, accountable and result-oriented financial mechanism.

**Ispolzuemaya literatura:**

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