Summary

**Subject matter:** The improvement of the system of provision and assessment of public services to taxpayers (on the example of Federal Tax Service with Kislovodsk).

**Author:** Mirzoyan L.G.

**Supervisor of studies:** doctor of economics, professor Mamedov O.Yu.

**Topicality of the research** is conditioned by the fact that a whole number of the model indicators determined by Russia’s president as regards the provision of public services have not yet been reached. The level of the citizens’ satisfaction with the quality of the services makes 78 %, while the desired level – not less than 90 %.

**Objective of the research** is to develop the theoretical theses and practical recommendations on the improvement of the system of provision and assessment of the quality of public services to taxpayers.

**Tasks:**

1. to clarify the essence of the notion “public services”, to conduct their classification and spot the main requirements to quality;
2. to describe the main parameters of the methods of the analysis of the quality of public services;
3. to systematize the normative-legal and organizational-management aspects of the provision of public services to taxpayers and the assessment of their quality;
4. to identify the attitude of taxpayers to the quality of public services provided by the Federal Tax Service of the RF;
5. to determine the main directions of the improvement of the quality of provided services;
6. to formulate the proposals on the improvement of the system of the assessment of the quality of provided services.

**Results of the research.**

1. At present the theory and practice of provision public services lacks the unified approach to their classification.
2. The study of the methods of the analysis of the quality of public services enabled us to identify its main procedures, part of which is being realized in practice and another part is still waiting its implantation.

3. The satisfaction of taxpayers by the quality of public services, according to our survey, amounts to 70 %, while the model indicator is 79.1 %.

**Recommendations:**

1. The introduction of the service “anonymous buyer” aimed to assess the personnel carried out by specially trained people.

2. We propose the following concrete developments” algorithm of the use of this type of assessment; instruction to the subject acting as an anonymous buyer, and the questionnaire of the anonymous buyer.

3. The introduction of quite a new system of the control of the quality of service, the so called “control button” by which the taxpayer in the course of the receiving of the public service can assess its quality by choosing the appropriate “smiley”.