

ASSESSMENT OF THE EFFECTIVENESS OF THE FINANCING MECHANISM OF THE ACTIVITIES OF SCHOOL EDUCATIONAL ORGANIZATIONS IN UZBEKISTAN

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Abstract

In this article, the impact of the education system on the economy of the country, the procedure for financing the preschool education system in Uzbekistan, the possibilities of financing according to results, the substantiation of foreign experiences of financing the activities of preschool educational organizations and the possibilities of their effective use, descriptions based on the improvement of the system of financing the activities of preschool educational organizations on the basis of public-private partnership development, systematization of the forms of financing the activities of preschool educational organizations, ways to increase the efficiency of the mechanism of financing the activities of preschool educational organizations, the structure of the indicators that should be taken into account in the financing according to the results was developed and relevant conclusions were formed.

Keywords: Pre-school education, budget, extra-budgetary funds, local budget, performance-based financing, performance evaluation, budget expenditures, budget revenues, financial resources, educational services, technological resources.

1. Introduction

In the 21st century, educational development has become the main means of ensuring the sustainable and progressive growth of the world economy, a strategic resource for the development of society, national interests and the competitiveness of the economy of countries on a global scale. Therefore, in the process of developing the education system in each country, it is necessary to ensure large-scale quality changes, to coordinate management related to the improvement of quality and efficiency, which have fundamental characteristics for all stages of the education system, to search for financial, personnel, information, and technological resources, and to integrate processes between them. Such a number of cases require the implementation of individually relevant approaches for all stages of the educational system, the formation and implementation of a system of measures according to each stage. In ensuring the effectiveness of the educational system, it is of particular importance to pay attention to the processes of preschool education and its development. Preschool age is considered one of the most important stages in a child's life, and it is important for all stages of education. During this period, intensive development and maturation of all systems and functions of the child's body takes place. The height of the child grows by an average of 20-25 cm, due to the increase in body weight and brain size, the higher nervous activity of the nervous system develops. A number of tasks related to this issue are defined in the "Concept for the development of the preschool education system of the Republic of Uzbekistan until 2030", approved by the Resolution of the President of the Republic of Uzbekistan No. DP-4312 of May 8, 2019, while maintaining the current level of financing, the dynamics of the growth of birth, maintaining the coverage of preschool children at the current level, developing new funding regulations to ensure the use of preschool education services by a wide population, financial control,

prevention and prevention of violations of budget legislation by preschool education organizations requires improvement of implementation mechanisms [1].

2. Literature review

The processes of financing the activities of preschool educational organizations occupy a special place in the researches of S.V.Kuznetsova, A.N.Ilchenko. In the course of research, it is noted that the need for preschool education services changes under the influence of socio-demographic factors, the effective activity of preschool education is based on the forecast results based on the correct analysis of the processes of its operation. It is also recommended to use mathematical methods and models for financial regulation of activities of preschool educational organizations, thereby choosing the appropriate tools for the purpose[2].

It is reflected in the researches of M. M. Yanson. In the course of the research, various sources of financing for improving the material and technical base of educational organizations in the preschool education system through the state budget were discussed, and in order to draw relevant conclusions in this regard, it is recommended to carry out a comparative analysis of the 3-year financing processes of financing educational organizations [3]. Also, in the researches of A.F. Abdullaev, it is proposed to attract extra-budget funds by stratifying the introduction of paid educational services into groups in the formation of additional sources of financing for preschool education organizations [4].

Kh.B. Nazarov's scientific research discusses the problems of evaluating the quality of education in preschool educational organizations and methodological approaches to evaluating the effectiveness of budget expenditures on education based on the analysis available in world practice [5].

Based on the above thoughts and considerations, it can be said that the "mechanism of financing" the activities of preschool educational organizations is a combination of the use of various forms and methods of financial resources belonging to the state in financing preschool educational organizations.

3. Research method

In this article, the scientific works of foreign and native economists devoted to the statistical analysis of the field of education and the adaptation of statistical data to international standards are comparatively studied. Statistical data grouping, comparative analysis, selective observation methods were used in the analysis of the data of the Statistical Agency under the President of the Republic of Uzbekistan. Comparative literature analysis, logical and structural analysis, grouping and comparative comparison methods were used as research methodology.

4. Analysis and discussion of results

In accordance with the concept of the development of the preschool education system in the Republic of Uzbekistan until 2030, ensuring the effectiveness of the financing mechanism of preschool education organizations is considered one of the priority directions of improving the state financial system, thereby ensuring the constitutional guarantees of education, expanding the network of preschool education organizations taking into account the modern goals and tasks of the preschool education system. A number of goals and priority tasks have been set, such as development of city and regional programs, provision of optimal budget expenditures for the development of public education. In this regard, as the basis of the system of using budget funds in the financing process, special attention was

paid to expanding the organizational and legal forms of preschool education organizations, ensuring quality education for children of low-income strata of the population, and focusing on the full coverage of social needs of preschool education.

In our opinion, taking into account the fact that pre-school educational organizations operate in the non-production sector, the commercial orientation of the organizations' activities creates a basis for the formation of a financial mechanism.

The structural structure of the mechanism of financing activities of preschool educational organizations includes various elements corresponding to the diversity of financial relations. It is the multiplicity of financial relations that determines the use of a large number of elements of the financial mechanism.

The results of the analysis of the processes of evaluating the effectiveness of the mechanism of financing the activities of preschool education organizations in Uzbekistan show that the role and importance of financial planning in the financing of preschool education is high. Effective implementation of the system of distribution and redistribution of financial resources in the financing of pre-school educational organizations creates the basis for the organization and improvement of the efficiency of modern educational services.

The process of financing preschool education organizations from their own funds is based on the following principles:

- activities of preschool educational organizations are financed by its founder on the basis of a municipal assignment;
- funding of pre-school education organizations is carried out on the basis of departmental and local funding standards per pupil of the pre-school education program;
- funding standards should be sufficient to cover the current costs related to the educational process and the operation of buildings and structures in preschool educational organizations, taking into account the specific characteristics of the services provided and the territorial characteristics of the activities of preschool educational organizations;
- defining the financing scheme of pre-school education organizations with an appropriate model regulation, etc.

In 2020-2022, quality changes in this regard are provided in the general indicators of preschool education organizations in the Republic of Uzbekistan. In 2020, the total number of preschool educational organizations in the Republic of Uzbekistan was 18,345, and in 2022, this number will increase by an additional 49% to 27,303 (Table 1).

Table 1 Indicators of preschool education organizations in the Republic of Uzbekistan in 2021-2022 [6]

| Indicators | 2020 | 2021 | 2022 |
|--|--------|--------|--------|
| Number of pre-school educational organizations | 18345 | 22429 | 27303 |
| from which: | | | |
| State pre-school educational organizations | 5981 | 6031 | 6387 |
| Pre-school educational organizations based on PPP | 1166 | 1200 | 1345 |
| Family preschool educational organizations | 10771 | 14579 | 18797 |
| Private preschool educational organizations | 427 | 619 | 774 |
| Capacity (thousand seats) | 852,5 | 856,2 | 858.3 |
| Number of groups (thousand units) | 46 | 46,3 | 46.8 |
| Number of trainees (thousands) | 1608,0 | 1715,3 | 1918,1 |
| from which: | | | |
| In state preschool education organizations (thousands of people) | 1130,7 | 1153,3 | 1311,0 |
| In preschool educational organizations based on PPP (thousands of people) | 107,5 | 118,3 | 133,0 |
| In family preschool educational organizations (thousands of people) | 369,7 | 443,7 | 494.0 |
| Number of children aged 3-7 (thousands) | 2792,8 | 2876,6 | 2927,4 |
| Coverage of children with preschool education, % | 58 | 63 | 67 |

In 2020-2022, in the general structure of the indicators of preschool education organizations in the Republic of Uzbekistan, the tasks related to increasing the number of preschool education organizations in the field of public-private partnership from 1,166 to 1,345 are noted, which indicates that special attention is being paid to the public-private partnership system in supporting the activities of preschool education organizations.

In accordance with the legislation of the Republic of Uzbekistan, financing of the activities of state preschool educational organizations is carried out at the expense of state budget funds, fees for care, feeding and looking after children in preschool educational organizations, as well as other sources not prohibited by legislation.

5. Conclusions and suggestions

The need to research the theoretical and methodological foundations of the improvement of the financial mechanism of the development of activities of pre-school educational organizations increases due to the occurrence of inconsistencies between demand and supply in the market of educational services. Especially in the conditions of market relations, the lack of funds in the field of education is manifested by the demand for education, a wide range of educational services and limited opportunities for consumers of services.

It is necessary to solve the existing problems in the financing system in preschool education organizations, to increase the efficiency of financing by directing new models of implementation of the financing system, the compatibility of system elements to sources of financing. This, in turn, will serve to implement a systematic approach to the formation of new relations between preschool education organizations, new models of education financing to ensure the appropriate proportion of budgetary and extra-budgetary funds.

It is possible to achieve the target indicators in the process of financing preschool education by ensuring the compatibility of the forms of financing the activities of preschool education organizations and their structural composition between regions.

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