

Principles and Organizational-Economic Aspects of Financing the Education System in the Conditions of the Transition to the Innovative Economy

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Abstract: The article describes the state of financing in the higher education system, its problems and its importance. Analytical approaches to the importance of financial resources and their disposal in higher educational institutions were studied. Specific aspects of the process were analyzed on the basis of real data, existing problems and achievements were shown in detail. Based on this, a scientific conclusion and practical suggestions were made.

Keywords: Higher education system, financing, state of financing, problems and forecasts, quality management of education, effective management of higher education institutions, rating, financial stability, solvency, profitability.

INTRODUCTION

It is also known from world experience that increasing the amount of investment in intellectual capacity and innovative resources, constantly supporting scientific innovations and effectively applying them to operations, improving the financing of education in the conditions of digitization of the economy, expanding the financial independence of educational institutions, optimizing management systems and increasing their income diversification of sources is one of the main directions of scientific research in this regard.

Today, in our country, it is necessary to further increase the potential of the educational system, especially higher educational institutions, to open higher educational institutions that fully meet the demands of the ongoing reforms, to increase the investment attractiveness of the sector, and to widely introduce modern teaching methodology in the field of education, to improve the material and technical base of higher educational institutions. Further strengthening, educational institutions are being transferred to the system of financial self-sufficiency. In this regard, the tasks of "developing a national qualification system in order to adapt the qualifications of personnel to the requirements of the international labor market, ... increasing the level of coverage of school graduates with higher education to at least 25% in 2020 and 50-60% in the future" were defined. The implementation of these tasks includes researching the theoretical and practical aspects of improving the relationship between educational services and the labor market, the negative difference between the average cost per student in higher education institutions and the amount of payment contracts, financial issues in the commercialization of the results of scientific research, introducing additional types of activities using the existing material and technical base, increasing the efficiency of using financial resources by attracting foreign investments to the education system, improving the policy of liberalizing the purchase of goods and services for education, pre-school, school education, secondary - it is necessary to carry out scientific research on the regulation of payment-contract and extra-budgetary development fund funds in special educational institutions and higher education institutions through the treasury, ensuring independence in the disposal of extra-budgetary funds, improving the correction coefficients applied to the funds allocated from the budget funds.

Analysis of literature on the topic.

Improving the theoretical basis of the use of financial resources in the educational system shows that it

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will be possible to assess the current situation in the system. In this regard, studies were initially carried out in developed countries, in particular, foreign scientists T. Malthus connects education with the laws of population growth, J. Ayt with the productivity of production factors, J. Kuloch through the theory of production and consumption, J. Mill links education with the division of labor. considers it as a remedy for the decline of workers due to the destructive process.² Also A. Smith, D. Ricardo, A. Marshall, Dj. Mill, E. Heckscher, B. Olin, G. Haberler, D. Salvatore, J. Weiner, J. Tinbergen, B. Balasha, J. Med, Financial reforms in the education system, the impact of education on human capital in research conducted by scientists such as L.Sfu, S.Fan, L.Zhou, V.M.Bautin, I.N.Buzdalov, A.Dankevich, H.Johnson, R.Lipse³, the emergence, stages and characteristics, conditions, development, effectiveness and methodological aspects of the economy of education are justified.

S.S. Gulomov, K.Kh.Abdurahmonov, B.Yu.Hodiev, A.Sh.Bekmurodov, M.Kh. are the authors who have conducted worthy scientific researches in the field of management of educational services in the conditions of market relations in our republic in recent years. Saidov, U.A. Burkhanov, S.A. Abdullaev, R.R. Khasanov, S.M. Buzrukhanov, A.V. Vahabov, T.S. Malikov, N.Kh. Haydarov, D.H. Nabiev, O. O. Olimjonov, Z. Koziev, D. Sagdullaev, A. Mahmudov, Kh. Rejapov, A. Sherov, S. Bukhrukhanov and others can be mentioned.

It should be noted that published scientific researches, doctoral and candidate dissertations on the studied problem in Uzbekistan are mostly in the field of management and marketing, and there are almost no scientific works that summarize the methodological aspects of the subject and analyze the laws of development. As a result, researching the theoretical aspects of increasing the effectiveness of the educational system and its financial resources, diversifying it, strengthening the conditions of the competitive environment in the field, and studying the scientific and methodological aspects of determining its effectiveness remain relevant. In particular, the issue has not been approached as a continuous education system from the point of view of the national economy, from the point of view of the demanders and broad layers of the population, as well as from the regional point of view, to the organization of modern fundamental-innovative economic research.

Research methodology. In the course of the research, proposals were made on the importance of financial independence of higher education institutions and ways to improve the efficiency of financial resources using monographic analysis and expert and systematic analysis methods.

Analysis and results:

Today, in the conditions of digitization of the economy, when studying the issue of effective disposal of financial resources of educational institutions, it is important to pay attention not only to its formation, but also to its efficiency, correct, purposeful disposal. Because at the center of socio-economic changes at the level of society lies educational institutions, education economy, in particular, the policy of training highly educated intellectual personnel, which greatly contributes to the comprehensive development of the country.

As one direction of the large-scale reforms carried out in our republic, the wide opportunities given to the education system, especially the higher education system, as well as the fierce competitive environment in the market of educational services, pose a number of issues and urgent questions in terms of financial relations in state higher education institutions, including higher education institutions financed from the budget. In particular, there are the following problems in the financing of higher education:

1. Inadequate funding of the higher education system by the state.
2. Lack of economic independence in the use of extra-budgetary sources of income in higher educational institutions.

² Klochkov V. V. Economics education: illusions and facts. M.: Mysl, 1985. 176 p. Marshall A. Principles of economic science. - M.: Progress, 1993. p. 267., Salvatore D. International Economics. -London: Prentice-Hall, 2004. p. 840.

³ Smith A. Isledovanie o prirode i prichinax richatka narodov. - M.: Sotsekgiz, 1962. p. 332., Ricardo D. Nachalo politicheskoy ekonomii i nalogovogo oblozheniya. - M.: Progress, 1993. p. 292.,



3. The fact that the amount of the payment contract is not based on sufficiently accurate calculations and does not correspond to the actual costs.

The procedure for using the funds from training and the development fund of the budget organization based on the payment contract is not clear. This uncertainty is largely explained by the fact that the sources of funds are similar, but the direction of their use is different from each other. In this regard, the following problems arise in the use of extra-budgetary funds in higher educational institutions: it is difficult or impossible to determine the amount of saved funds that can be transferred to the development fund of budgetary organizations before the end of the financial year; the existing system of accounting and financial reporting, which provides for control by the ministry and other financial organizations, complicates both current control for financial bodies and accountability for educational institutions.

It is necessary for the leaders of the educational institution to carefully analyze the composition of primary resources directly related to the main functions of the educational system. Basic resources such as textbooks, technical maintenance of the institution, training of teachers, as well as output materials and training manuals, which are important for education, are excessively "squeezed" in the structure of educational expenses, since the main part of the expenses goes to the financing of the educational process, utilities, salaries. According to the development of the labor market, which operates according to the price-value conjuncture, the growing salary costs of teachers will continue to crowd out costs not related to direct teaching and material and technical resources.

Creating an Uzbekistan-specific system of education quality assessment will help to achieve the following goals:

- provide objective information to consumers of educational services;
- development of a system of state assessment of the quality of education;
- creation of a (non-state) system of independent assessment of the quality of education.

One of the problems facing the higher education system today is that the rapid growth of the number of students outweighs the possibility of increasing financial resources. Therefore, in such a case, tuition fees are introduced or increased, and their share in the financing of general education costs increases. It is necessary to expand the rights and freedoms of higher education institutions in the use of available financial resources, in particular, to transfer the unused funds of the current year to the extra-budgetary development fund of higher education institutions. One of today's requirements is to create the necessary conditions for higher education institutions to have financial assets and to increase them and receive income from them. Rights and responsibilities in the use of budget funds are needed, as well as flexibility in seeking a status that is more compatible with the social mission of higher education institutions.

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Conclusions and suggestions

The concept of modernization of Uzbekistan's higher education system envisages increasing the expenditure of normative budget funds, taking into account the state standards and necessary conditions for the educational process; includes the development of differentiated standards of funding



from the budget reflecting the essence of the implemented educational programs, creation of a scientific concept, adoption of scientifically based methodology of funding standards.

The existing system of financing higher education in the country, like higher education itself, needs a serious renewal. Today, the most extensive development of higher education is the formation of its resource base. It is necessary to make inevitable decisions on improving the financing system and revise the existing ones.

Based on these conclusions, the following scientific proposal and practical recommendations were developed:

review of state spending on higher education;

strengthening the independence of higher education institutions (in all directions);

diversification of provided higher education services;

creating conditions for increased competition in the market of higher education services;

increase the popularity of the higher education system;

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