
The Essence and Characteristics of the Financing Mechanism of the Activities School Educational Organizations

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Abstract: In the article processes related to the essence and features of the mechanism of financing the activities of preschool educational organizations were studied. By improving the methodological basis of the processes related to the organization of the financing system, the possibilities of increasing the efficiency in financing the activities of preschool educational organizations are based. By evaluating the processes related to the financing of activities of preschool educational organizations, existing shortcomings related to the financing system were identified. A scientific proposal and practical recommendations on improving the mechanism of financing activities of pre-school educational organizations were given.

Key words: preschool education, financial mechanism, financing system, preschool educational organizations, paid education services, source of funding, financial regulation, state pre-school education organizations.

Introduction

The development of the educational system requires the effective use of conditions and factors that serve to increase the effectiveness of the system at each stage of the system's activity. This process is also of special importance in pre-school education organizations, and a complex expression of a number of measures related to financing the organization's activities and ensuring its effectiveness serves to increase the effectiveness of the pre-school education system. Therefore, in every country the mechanism of financing activities of preschool educational organizations and the process of increasing its efficiency are considered to be of strategic importance.

In recent years, under the influence of measures aimed at ensuring the continuity and consistency of education, special attention has been paid to the development of preschool education among all stages of the education system. In particular, in this regard, it is appropriate to acknowledge that preschool education and upbringing are formed within the framework of the state educational program, that in accordance with this program, special attention is being paid to the size of skills and abilities, as well as the indicators that represent the specific characteristics of the content of education and upbringing.

There are a number of problems in the process of expanding the network of educational organizations, creating the necessary conditions for children to be included in preschool education, and strengthening the material and technical base of the preschool education system. An effective solution to these problems depends on the mechanism of financing activities of preschool educational organizations. In this regard, accepted Decision No. PD-5144 of the President Republic of Uzbekistan "On additional measures to expand the network of preschool educational organizations in districts with a low level of education", in districts with a low level of education, construction, repair, restoration, up-to-date maintenance of buildings and structures of state preschool educational organizations, as well as organization of their preparation for the autumn-winter season, organization of timely financing of expenses of state preschool educational

organizations, accounting and reporting in them in the prescribed manner[1]. Special attention is paid to processes related to preschool education serves to justify the urgent importance of conducting research on the improvement of the financing mechanism.

Literature review

Scientific research on the nature and features of the mechanism of financing the activities of preschool educational organizations from foreign economists S.V. Kuznetsova, A.N. Ilchenko occupies a special place in his studies. In the process of research, it is emphasized that the need for preschool education services changes under the influence of socio-demographic factors, the effective activity of preschool education is based on forecast results based on the correct analysis of the processes of its operation. In addition, mathematical methods and it is recommended to use models[2]. In the researches of M.M. Yanson, various funding sources are discussed for improving the material and technical base of educational institutions through the state budget in the preschool education system, and a comparative analysis of the 3-year financing processes of educational institutions is recommended in order to draw an appropriate conclusion in this regard [3]. According to the research results of A.F. Abdullaev in forming a source of additional funding for preschool education organizations, it is proposed to attract extra-budgetary funds by stratifying the introduction of additional paid educational services by groups [4]. Kh.B. Nazarov's scientific research discusses the problems of evaluating the quality of educational activities 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].

In the above scientific studies the system of financing the activities of preschool educational organizations and its current state were studied, and the processes related to the essence and features of the financing mechanism were not paid attention to.

Research methodology

A number of research methods such as systematic analysis, logical abstraction, induction and deduction, statistical analysis, and systematic analysis were widely used in the research process.

Analysis and discussion of results

An important condition for ensuring social development requires the implementation of a unique complex approach at each stage of improving human potential. Since the pedagogical nature of the educational process is valid at the starting point of the educational process, therefore, the development directions of ensuring educational progress in each country depend on the level of development of the preschool education system. In the development of preschool education, the state gives priority to the financing mechanism as well as the organizational and economic mechanism. At this point, it is appropriate to dwell in detail on the essence of the mechanism of financing the activities of preschool educational organizations.

Scientific-theoretical approaches to the category "Financial Mechanism" from Russian economists A.Yu. Kazak, O.B. Veretennikova, M.S. Maramygin, K.V. Rostovtsev researches, the higher mechanism is recognized as a means of influencing the object (financial relations) of the financial system of the subject (state) [6]. In the research conducted by G. V. Pisarenko, "the financial mechanism" is a system of forms, types and methods of organizing financial relations established by the state. It is defined as [7]. According to the conclusions based on the researches of V.V. Petrushevskaya and N.A. Brovar, "the financial mechanism is a means of organizing financial relations by the state at the level of the national economy and its individual entities" [8]. Economists T. Malikov, O. Olimjonov recognize it as a "financial mechanism - a system of state-established forms, types and methods of organizing financial relations"[9].

In our opinion, the definitions given above regarding the category of "financial mechanism" are not very appropriate. "Financial mechanism" is a combination of various forms and methods of using finance in order to ensure appropriate financial policy by the state within the framework of the economic system, and the combinatorial process is based on the process of increasing

efficiency in the financing system. In this case, it is required to choose a form of financing related to ensuring market activity of business entities. The financial resource management system is improving due to the combination of different forms and methods of using finance.

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

Preschool education organizations in Uzbekistan ensuring the effectiveness of the financing mechanism, considering it as one of the priorities of improving the state financial system, thereby ensuring the constitutional guarantees of education, developing city and regional programs for expanding the network of preschool educational institutions, taking into account the modern goals and tasks of the preschool education system, developing public public education A number of goals and tasks are set, such as ensuring optimal budget expenditures. In particular, the basis of the system of using budget funds in the financing process, expanding the organizational and legal forms of preschool educational institutions, ensuring quality education for children from low-income families, low-income of the population, in 2022 from the state budget for the development of preschool education in Uzbekistan 8,641.3 billion soums have been allocated, which is 18.4% of the total expenditure on education. Also 1,500 billion to preschool educational organizations based on public-private partnership in order to improve the system of meeting the needs of the family and children in preschool educational institutions. budget funds are allocated. This indicator is about 17.4% of the budgeted preschool education expenses. A high indicator of financing was allocated for wages and similar payments, amounting to 4,724.6 mln. Soums of funds were directed to finance this process (Fig. 1).

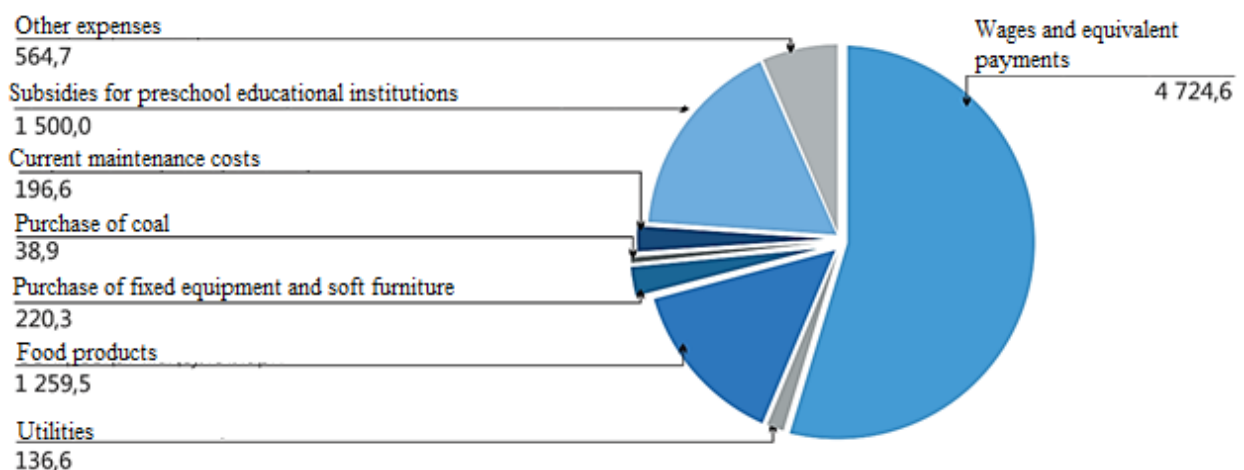


Figure 1. Structure of preschool education expenses in the Republic of Uzbekistan for 2022, (billion soums)[10]

The total cost of food, current repair costs, utilities and coal purchase costs is 1,631.6 billion. amounted to 18.9% of total expenses.

In turn, if the modernization of preschool education is based primarily on the processes of formation of market relations in the field, the important indicators of positive results include the rate of absolute growth of preschool education organizations and the share of ownership forms in its structural structure.

In 2021-2022, the general structure of indicators of preschool educational organizations in the Republic of Uzbekistan records important results of quality changes in this regard. In 2021, the total number of preschool educational institutions in the Republic of Uzbekistan was 18,345, and in 2022, it is planned to increase this number by an additional 22% to 22,429 (Table 1).

Table 1

in 2021-2022 Indicators of preschool education organizations in the Republic of Uzbekistan[10]

| Indicators | 2021 | 2022 (forecast) |
|---|--------|-----------------|
| Number of pre-school educational organizations | 18345 | 22429 |
| from which: | | |
| State pre-school educational organizations | 5981 | 6031 |
| Pre-school educational institutions based on PPP | 1166 | 1200 |
| Family preschool educational institutions | 11198 | 15198 |
| Capacity (thousand seats) | 852.5 | 856.2 |
| Number of groups (thousand units) | 46 | 46.3 |
| Number of trainees (thousands) | 1608.0 | 1715.3 |
| from which: | | |
| In public preschool educational institutions (thousands of people) | 1130.7 | 1153.3 |
| In preschool educational institutions based on PPP (thousands of people) | 107.5 | 118.3 |
| In family preschool educational institutions (thousands of people) | 369.7 | 443.7 |
| Number of children aged 3-7 (thousands) | 2792.8 | 2876.6 |
| Coverage of children with preschool education, % | 58 | 63 |

In 2021-2022, in the general composition of the indicators of preschool educational organizations in the Republic of Uzbekistan, the tasks related to increasing the number of preschool educational institutions in the field of public-private partnership from 1,166 to 1,200 are noted, which indicates that special attention is being paid to the public-private partnership system in supporting the activities of preschool educational organizations.

In turn, the main efficiency indicator of the financing mechanism is the level of coverage of children in preschool educational institutions. In 2021, this indicator was 1,608,000, and in 2022, it is planned to reach 1,715,300 children.

In addition to the above, in our opinion, in order to provide public services in the improvement of the system of financing the activities of preschool educational organizations economically based costs; it is required to use current mechanisms that ensure access to and conditions for pre-school education for all children living in the relevant community area. At the same time, there is an increasing need to socially direct the expenses allocated for financing from the budget, and to improve the structural structure of financing based on the income of parents.

Conclusion and suggestions

Since the planning of the system of financing the activities of preschool educational organizations is directly related to the process of developing financial plans to provide the preschool educational organization with the necessary financial resources in the future, to increase the efficiency of its activity, the order of the financial planning system, the form of implementation of the methodical approach to planning, the planned income and analysis of the composition of costs serves to increase the efficiency of the financing mechanism. In particular, by forming a financial plan that includes income and expenses for a certain period of time, the formation of target income and expenditure directions provides an opportunity to form an extra-budgetary source of income for the preschool education organization. Provision of additional paid services within a certain amount of pre-school education, and then there will be an opportunity to determine the necessary amount of subsidies, taking into account the income generated from the service.

The reform aimed at improving the efficiency of the use of budget funds occupies an important place in the improvement of the mechanism of financing the activities of preschool educational organizations. Therefore, it is possible to ensure appropriate efficiency by changing the procedure

of financing activities of preschool educational organizations. It is required that changes in the financing system do not negatively affect the structure of the education system.

In Uzbekistan increasing the efficiency of the mechanism of financing activities of preschool educational organizations:

- development of the creative potential of the personality of preschool education subjects.
- maintenance of mental and physical health of the child;
- improvement of professional skills of pedagogic personnel of pre-school educational institutions;
- indicators of the child's personal development; it is appropriate to focus on ensuring the effectiveness of the quality of preschool education, taking into account creativity, motivation, curiosity, ingenuity, level of moral development, etc.

In Uzbekistan promising directions of the mechanism of financing activities of preschool educational organizations until the notebook education programs directly done increase rather than providing target indicators pre-school education. In its policy, it regulates the processes of improving the competitive environment by ensuring equal conditions for all forms of financing. However, in providing preschool education organizations special attention should be paid to a number of factors related to the expansion of the network of pre-school education organizations in districts with a low level of education.

In our opinion, attracting preferential loans (debts) from international financial institutions aimed at financial support of the activities of non-governmental preschool educational organizations based on public-private partnership is important in providing an effective solution to this problem related to the activities of preschool educational organizations. Therefore, in this regard, it is appropriate to form the ensure operational efficiency of cost reduction" program aimed at supporting projects related to preferential loans (debts) of international financial institutions.

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