

FUNDAMENTALS OF FINANCING PUBLIC EDUCATION IN OUR COUNTRY: ACHIEVEMENTS, PROBLEMS AND PROPOSALS

Komilov Temurjon Kalandarovich

National-Research named after A. Avloni

Institute independent researcher

Tel.: +998977830654

email: ktimurjon@gmail.com

Abstract: The article explores the basics of financing public education in our country, the achievements in this regard in the past period and the problems that need to be solved. At first, the principles of legislation were revealed, and then the mechanisms of financing were analyzed. It also describes the problems and shortcomings of financing, the work carried out to ensure financial efficiency and the problems that need to be solved. Opinions have been advanced on the social significance of public education funding and its impact on the quality and outcome of education, and proposals have been made to improve work on the subject.
Keywords: public education, financing, financial efficiency, social importance of financing.

Introduction

In the modern era, education is playing an important role in socio-economic and technological development. The role of financial resources in the quality and results of education is high. Of course, the indicator of quality and efficiency is more significant than the quantitative aspect of funds. Priorities, resources and participants have a large place in education funding. That is, questions such as how public schools are financed, how much is allocated for their activities, where the funds come from and how they are spent are of great importance.

In the reports of UNESCO, the World Bank, the organization for Economic Cooperation and Development (OECD) and other international organizations, we can see that today there is an increasing need for funds (resources) around the world to eliminate the problem of literacy and organize education. This is especially true when, on the one hand, the lack of resources increases the relevance of the problem in the context of global crises (financial, Covid-19 pandemic) on the other hand.

Therefore, it is advisable to use the available resources correctly and efficiently, improve social spheres, including mechanisms for financing public education, in which a special emphasis is placed on the principles of priority, transparency, equality and accountability. This requires scientific research and research in this direction. Relying on foreign and national experiences, it sets tasks such as studying achievements and shortcomings, taking measures to solve existing problems.

Legal framework for education funding and achievements

Many achievements have been made in the educational policy of our country on the basis of 30 years of history and experience. Initially, the rights to organize education and receive education were established in the Constitution of the Republic of Uzbekistan. On education (29.08.1997). N 464-I), "on the National Program of Personnel Training"(29.08.1997. 463-I) laws and the law "on

education" No. 637 of the new order adopted on September 23, 2020, decrees and decisions of the president of the Republic of Uzbekistan on educational policy, decisions of the Cabinet of Ministers on the field of Education laid the legal foundations for the organization and financing of Education.

At this point, a natural question arises: What is the goal of these changes and what financial problems are solved in education? About this, the head of the Department of financing, accounting and reporting of the Ministry of public education, Nadir Murotov, in his information to the magazine "Enlightenment", expressed his thoughts below: (let's give a brief thesis in the form)

So far:

- Insufficient knowledge in accountants and school principals in educational institutions has caused various violations of the law;
- Someone misallocates the funds of the director's fund, and someone else sought to give Masters to their acquaintance;

Now:

- The establishment of a centralized financial and accounting service in the district (city) public education departments creates a certain system in eliminating such negative situations and ending corruption;

- It is achieved to ensure transparency in the provision of monthly salaries and various masters to pedagogical staff. Information about how many hours each teacher takes classes, the amount of wages paid to him, who are given the Masters being appointed from the director's fund, what is spent on the budget in general, is placed on the "bulletin board" at the school and clearly shown to the team.

- As a result, there are no objections among teachers that "I have not yet received my monthly salary, it is late" or "our accountant has somehow caught up with my monthly salary."

N. In murotov's view, it is natural that "the introduction of a new system of calculations will complicate the activities of the school principal "or" when one has to go to the district even if one wants to transfer money somewhere". On the contrary, in the new system, these aspects are much simplified. The "regulation on centralized financial and accounting services of district (municipal) public education departments" regulated the relationship between the Accounting Service and the head of the educational institution.

Another of the achievements of our country in the field of organization and financing of education over the past period is the creation of a relatively "fair" system of remuneration for the work of educators and teachers. In general, the salary of educators and teachers constitutes the main cost when financing education. For example, in EU member states, 70% of all educational costs are the salary of educators. The same is true in Uzbekistan, where 70-80% of the cost of education is the salary of workers-employees of the pedagogical-teacher and non-pedagogical educational sphere. But the original issue lies in how fair it is to pay for the work of educators-teachers.

The procedure for financing Labor Relations in public education in our country is established by the decision of the Cabinet of Ministers of December 21, 2005 No. 275 "on approval of an improved system of payment of hacks for labor of employees of Public Education". The salaries of employees of public education are formed on the basis of the established base tariff rates for each position and qualification category of pedagogical employees and executive employees of public educational institutions. The base tariff rate includes the tariff rate on a single tariff set, as well as permanent surcharges to the tariff rate established by the legislation, as well as compensation payments, which

are added to the salary of certain categories of pedagogical and managerial personnel. The researcher, who cited detailed and meaningful information about this, said In his article, Gurbanov explains that when paying for the labor of leaders and employees in the public education system, teacher-educators, the following are followed:

Basic tariff rates of pedagogical workers of public education:

- 1) to the position of the employee;
- 2) to the qualification category of the employee;
- 3) stratified depending on the type of public education institution.

The base tariff rates of heads of educational institutions are determined depending on the contingent (number) of students (pupils) from the group of institutions.

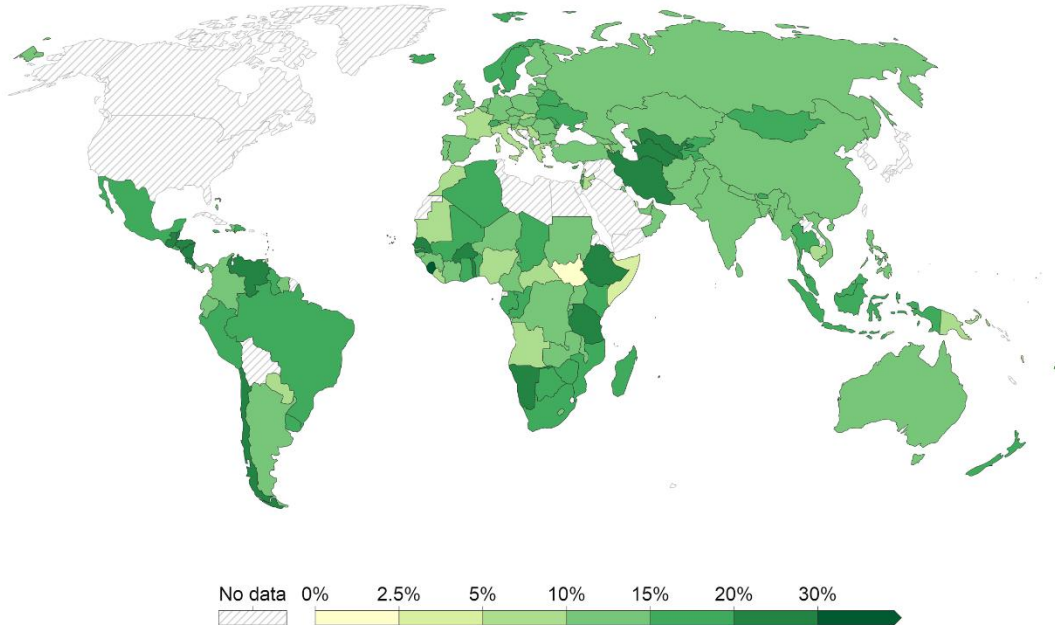
To stimulate the professional growth of public education employees, the following qualification categories are established and the basic requirements for the level of education of employees for obtaining these qualifications:

- 1) an employee with a secondary special, professional (pedagogical or in accordance with the duties of the position being performed) education, without a Category;
- 2) a specialist with a higher education obtained before the introduction of academic degrees for a bachelor's degree or higher education degree;
- 3) a specialist of the second category with a higher education obtained before the introduction of academic degrees for a bachelor's, master's degree or higher education degree;
- 4) Specialist of the first category with higher education obtained before the introduction of academic degrees for Bachelor's, master's degree or higher education degree;
- 5) a specialist of a higher category with higher education, obtained before the introduction of academic degrees for a bachelor's, master's degree or higher education degree.

It is also established that the educational and educational work of public education employees carried out out of the director's fund out of the classroom, Masters for professional skills, additional remuneration for classroom leadership, budget for checking notebooks and written work and replacing a colleague who is not at work, hourly remuneration for teachers recruited from other institutions.

We can say that the formation of a budget in the financing of education of our country, the creation of a stable system of the share of education in government (government) expenditures is one of the Next Achievements. Uzbekistan was also ranked in the top 10 with a high share of education in public spending in the Unesco Global Education Monitoring Report-2020 data. As such, in the image below we can see that Uzbekistan is one of the countries with a high share of education in government spending:

Figure 1. Share of education in total government spending



Source: UNESCO (via World Bank)

OurWorldInData.org/financing-education • CC BY

Problems and disadvantages in educational financing

Although we have already mentioned above about the legal reforms and advances in education financing, it should be noted that there are several problems and shortcomings in education financing. The first problem that affects the financing of education is the lack of resources. Uzbekistan's gross domestic product and population income from the point of view remain below the Middle according to the world standard. The fact that the share of GDP per person is close to 2 thousand dollars indicates a large number of social problems.

According to a 2019 report on the activities of the UNICEF mission in Uzbekistan, in 2016 the poverty rate in the country (calculated by the number of people consuming less than 2100 kcal per day) was 12.3%. In rural areas, the rate was three-quarters of the population. The current social protection system does not effectively protect families with children from poverty: about 30% of children under 9 years of age and 24% of children between 5 and 14 years of age live in families with the poorest quintiles. Differences between attendance at primary and secondary levels indicate that children may drop out or stay in class at these stages. In 2017, 33,000 children and 108,000 adolescents did not attend the school, with 60% being girls and the majority being children with disabilities.

As we have shown above, while the share of education and other social sectors in annual government spending is high, the low total government spending resulting from annual income indicates that the share of social sectors in government spending is much less when calculated quantitatively or per capita, even if it is high in percentage. Therefore, an increase in the annual income and total wealth of the state in order to attract more resources to the social sphere remains the main issue.

Along with the lack of resources, the issue of the correct and efficient use of existing resources remains relevant. For example, despite the centralization of education funding by resolution PQ-3231, as we have already shown, there are still inefficient use of budgetary funds and financial shortcomings in the education system. According to the results of the 2020 monitoring in cooperation with the Accounting Chamber of the Republic of Uzbekistan and the internal audit and molyaivy control service of the Ministry of public education, a total of 192.2 by the organizations of the system of the Ministry of Public Education mlrd.so it turned out that financial mistakes and shortcomings were allowed. 52.5 billion of the funds allocated for the monthly salary of service personnel in the field. the sum was looted as a result of illegal embezzlement, overpayment and theft. 56 without complying with the requirements of the Public Procurement Act mlrd.so ' M contracts were known to have been concluded. In addition, 27.8 billion allocated for the repair and equipment of secondary schools. 21 of the funds of the fund for the inefficient expenditure of sum budget funds and assistance to reform in public education mlrd.so 34.9 billion in misappropriation of the part of the mill as well. som other errors and shortcomings have been identified.

The third drawback in the financing of education is the further improvement of Labor remuneration. Of course, as we have already shown, by the resolution of the Cabinet of Ministers No. 275 of December 21, 2005, work on this subject was systematized and a relatively "fair" system was established. While this is the case, educators are not satisfied with their salary and complain that the salary is not sufficiently stimulated. How self-justifying is the fact that payment for Labor is based on a Category? How is the labor of teachers who do not have a category but teach very efficiently and qualitatively?

Efforts and proposals to address problems and deficiencies in education funding

It should be noted that the problems and shortcomings that we have outlined above are in the attention of our state. Many efforts are being made to overcome these problems. Solving the social problem considered the first problem is not an easy task, but in order to eliminate these problems, the Ministry of economic development and poverty reduction was established by the decree of the president of the Republic of Uzbekistan PF-5975 of March 26, 2020 "on measures to radically update the state policy on the development of the economy and poverty reduction"and It should be noted that 613.9 thousand families included in the "Iron notebook" in the past period, the work is being carried out to remove about 2.6 million of their members from the siege in stages with socio-economic support, and measures are being taken to keep the population busy and increase their income through the work of preparing the population for vocational training by organizing Technical and methodological instructions and recommendations have been regularly issued by the Accounting Chamber and the Internal audit Service of the Ministry of public education to eliminate the erroneous shortcomings in the financing of Education, which are considered the second problem. They are below:

- amendments were made to the UzASBO software complex to reduce the human factor and prevent shortcomings in planning, introducing new modules and automatic restrictions;
- "Unified electronic software complex for the management of institutions in the public education system – erp.maktab.uz" an information system has been developed to include all information on secondary schools;
- strengthening prevention, formation of a separate "red" list and increase control over areas where

there is a risk of carrying out illegal costs;

- the system has developed an electronic program for monitoring public procurement carried out in order to ensure the integration of the system with databases of relevant departments;
- identified financial errors and shortcomings, strengthening legal responsibility for illegal affairs.

At the same time, the Ministry of Public Education issued a "Continuing professional education" of the Avloni National Research Institute onlinedu.uz through the platform, financial literacy and continuous professional development of financial and accounting employees in educational organizations are being established. The Information Service of the Ministry of public education, as reported on its facebook page, assumes the inefficient orientation of the budget supply of financial and accounting personnel operating in the system, the misallocation of annual cost estimates, the embezzlement of funds allocated to the system, abuse of service function, irresponsibility in maintaining a material and technical base, improving their financial, legal literacy. The origins of the problem go back to financial literacy. This means that, as mentioned above, in some cases the financiers made a mistake even without understanding. Therefore, while their qualifications are increased, first of all, through surveys, questions and tests, the knowledge skills and qualifications of accountants are determined, and accordingly, depending on the need for demand, programs, content are prepared.

In addition, it should be mentioned that by Resolution No. 646 of the Cabinet of ministers from March 1, 2021, to ensure equality in the quality and results of education, it is established to attract qualified personnel to remote areas and to compensate for the one-time travel cost of training and moving from 50 to 100 percent on the monthly salary of qualified personnel Schools that have achieved good performance on the basis of educational results are also awarded annually to encourage the work of educators and teachers.

Conclusion

The wide-handed reforms carried out in the field of education in recent years in our country show a high focus on education. In addition to the fact that we have achieved a number of achievements in the field of education in the past period, we cannot deny that there are enough problems and shortcomings. Since education is a process, problems and shortcomings always arise in it. The important thing is to work on these problems and shortcomings, conduct research and eliminate them. As we have already shown, to raise more funds for education financing, to improve financing mechanisms, to further improve the activities of organizations (regional, district-urban public education departments), to control the open and correct expenditure of financial resources, to consider the system of remuneration and develop salary and incentives based on more educational results in it, to have financing strategies, in the near future, in folk education, it is important for students to establish the provision of one-time hot food and perform others.

The result of all reforms and efforts in the field of education is largely due to the correct and effective use of resources. It starts with having reliable data and strategies first to properly exploit financial resources. After that, it is necessary to pay attention to educational priorities, create an open, transparent and excellent cooperation system among organizations that supply, transfer and spend financial resources, strengthen control. All financial actions and expenses should be aimed at

educational results. Since the results of Education depend on the knowledge and qualifications of educators and teachers, it is necessary to introduce advanced approaches to their socio-economic support, professional development.

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