



## AKTUAR MOLIYA VA BUXGALTERIYA HISOBI ILMIY JURNALI

Vol. 5 Issue 03 | pp. 69-74 | ISSN: 2181-1865

Available online <https://finance.tsue.uz/index.php/afa>

### DEVELOPMENT OF THE MECHANISM OF MANAGEMENT OF FUNDS OF GENERAL EDUCATIONAL INSTITUTIONS AND FINANCIAL PROVISION



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**Annotatsiya.** Umumiy ta'lim muassasalarining mablag'larini boshqarish va moliyaviy ta'minot mexanizmini takomillashtirishning muhim jihatlari ushbu maqolada ko'rib chiqilgan. Mavjud moliyalashtirish tizimidagi qiyinchiliklar, jumladan, mablag'larning yetarli emasligi, samarali taqsimotning yo'qligi va hududlararo nomutanosiblik masalalari tahlil qilingan. Shu bilan birga, byudjet resurslarini ko'paytirish, xususiy sektor mablag'larini jalb etish, raqamli boshqaruv tizimlarini tatbiq etish hamda xorijiy tajribani qo'llash orqali tizimni takomillashtirish bo'yicha amaliy chora-tadbirlar taklif etilgan.

**Kalit so'zlar:** Ta'lim muassasalari, moliyalashtirish, mablag'larni boshqarish, hududiy tenglik, davlat-xususiy sheriklik.

**Annotation.** This article examines the key aspects of improving the financial management and financial support mechanisms of general education institutions. The difficulties in the current financing system, including the insufficiency of funds, the lack of effective distribution, and interregional imbalances, are analyzed. At the same time, practical measures are proposed to improve the system by increasing budget resources, attracting private sector funds, implementing digital management systems, and applying foreign experience.

**Keywords:** Educational institutions, financing, financial management, territorial equality, public-private partnership.

**Introduction:** Currently, the education system plays a crucial role in the economic and social development of the country. Therefore, effective financing of general educational institutions and rational use of funds is an urgent issue. Improving the financial support system is important to improve the quality of education, develop infrastructure and increase human resources. This article is devoted to the study of problems in the field of financing general educational institutions and practical ways to solve them.

The development of financial resources management and supply mechanisms of general educational institutions is one of the urgent issues today. As our President Sh. Mirziyoyev noted, "Since we set the goal of transforming Uzbekistan into a developed country, we can achieve this only through accelerated reforms, education and innovation. To do this, first of all, we need to educate a new generation of personnel who will be

proactive reformers, think strategically, are knowledgeable and qualified. That is why we have begun to reform all levels of education - from kindergarten to higher education.”<sup>1</sup> The role of the education sector in the long-term social and economic development of the state and society is incomparable. Therefore, the effective functioning of general educational institutions is closely related to the correct distribution and rational management of the financial resources allocated to them. Currently, ensuring financial stability and fair distribution of resources play a decisive role in improving the quality of education.

Large-scale work is being carried out in our country to reform the education system. In particular, a resolution “On measures to provide financial independence to state higher educational institutions”<sup>2</sup> has been adopted. This resolution is an important step in the development of a modern education system and the introduction of innovative approaches.

The issue of granting financial independence to public higher education institutions is aimed at increasing the efficiency of educational institutions, strengthening their financial stability, and ensuring the rational use of resources. This initiative creates broad opportunities for making the higher education system more open, innovative, and competitive.

Improving such a system is necessary not only to improve the quality of educational resources, but also to increase the overall well-being of society. Therefore, further improving the financial support of general educational institutions and their management mechanisms requires great attention in every country.

This article discusses the importance of improving the management and provision mechanisms of financial resources of general educational institutions, Ways to improve efficiency, wexisting problems and methods for finding solutions to them are highlighted.

**Materials and methods.** An analysis of scientific and practical literature on the development of the system of management and financing of general educational institutions confirms the relevance of this topic. Internationally published studies have extensively studied the allocation of funds to the education sector and ways to increase their efficiency. For example, reports by UNESCO and OECD emphasize the importance of innovative approaches to financing education.

According to the results of the study, Karaseva (2006) defines financial planning as the process of managing future income and expenses. Her research emphasizes the importance of strategic planning to ensure the financial stability of educational institutions. This approach is aimed at rational distribution of financial resources of educational institutions and their maximum use. Gryaznova (2012) defines financial policy as a system of measures necessary for the implementation of financial policy. In her opinion, the process of implementing financial policy in educational institutions is ensured by diversifying the main sources of income and effectively distributing resources.

<sup>1</sup> O‘zbekiston Respublikasi Prezidenti Sh.Mirziyoyevning Oliy Majlisga Murojaatnomasi, 24.01.2020, <http://www.pressservice.uz>

<sup>2</sup> <https://lex.uz/docs/-5793251?ONDATE=04.07.2023%2000>

Likhacheva (2003) separates financial planning from the general management system of the organization and considers this concept mainly within the framework of an analytical approach. Lapusta and Kolmykova (2002) highlight the essence of financial planning, focusing on the main features of this process. This approach serves as the basis for improving the mechanisms of continuous control of financial resources, in particular, in general educational institutions.

Research conducted by local scholars, including analyses of state budget allocation and private sector participation in education, provides valuable information on the national model of financial resource management. At the same time, scientific work aimed at developing special programs to eliminate territorial disparities and introducing digital management systems is of great importance. An analysis of the literature on the topic shows the need to improve the financial support mechanism of general educational institutions and the importance of innovative approaches in this direction.

### **Analysis and results.**

The research on the topic of managing funds of general educational institutions and developing a financial support mechanism uses scientific approaches aimed at creating an effective management system. Based on this methodology, complex analysis methods, economic modeling, empirical research and other modern scientific methods are used, and the methods of studying existing scientific research on financial relations related to the management and monitoring system, systematic and statistical analysis, comparison, comparative analysis, scientific forecasting and a logical approach are used. The main stages and approaches of the research methodology are presented below.

Effective organization of financial support for general education institutions plays a key role in the development of the country's education system. When studying this system, it is important to pay special attention to the following aspects:

The financial support of general education institutions is formed at the expense of the state budget, private sector investments, international grants, sponsorship funds, and parental contributions. Analysis shows that the main part of financial resources comes from the state budget. However, the limited budget funds require rational use of available resources.

Many educational institutions have a centralized form of financial management, which leads to a lack of transparency in the process. As a result, the possibility of using funds effectively is limited. In particular, there are cases where the real needs of organizations are not sufficiently taken into account in financial planning.

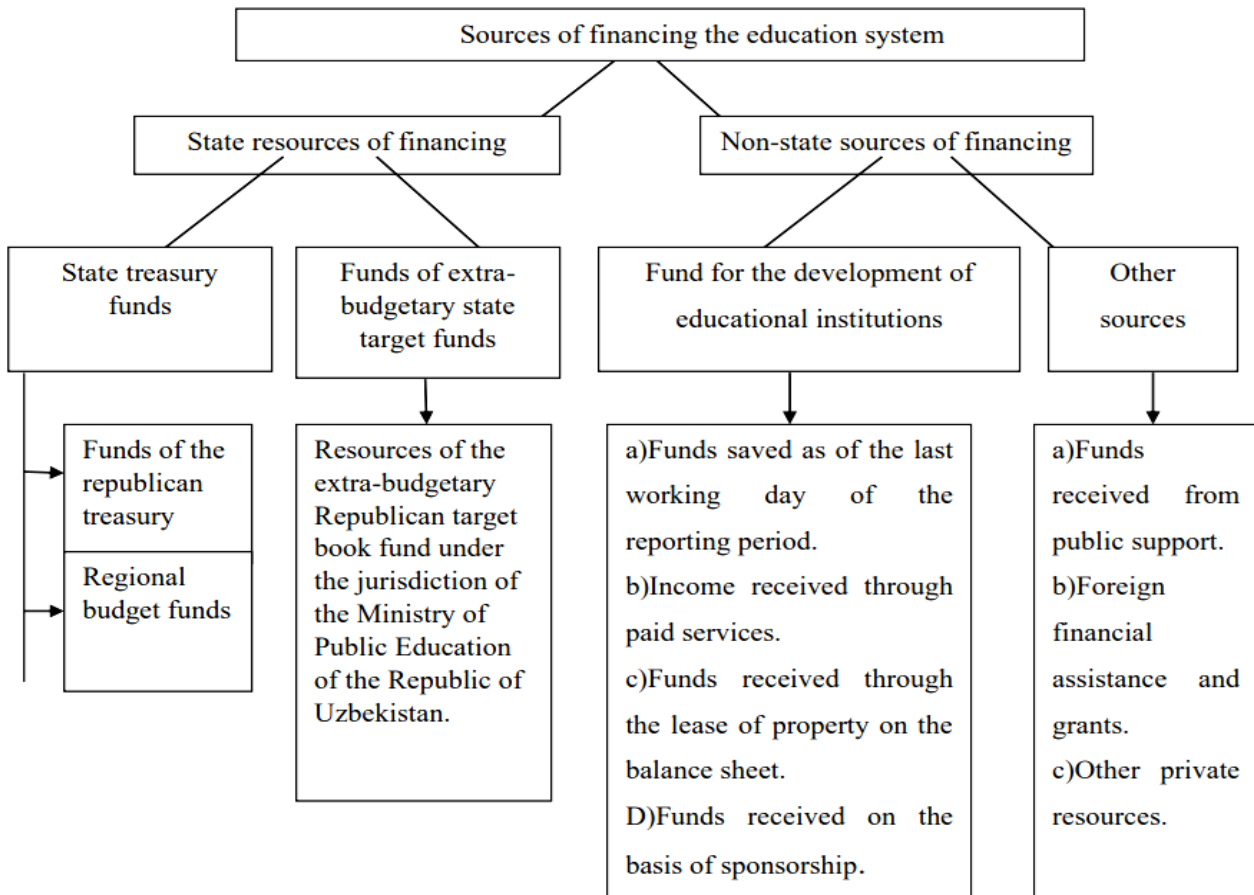
Financial resources are directed to the educational process, salaries of teaching staff, updating educational materials, and developing infrastructure. However, as a result of the analysis, there is an imbalance in the distribution of resources. For example, there are significant differences in financial support between schools in rural areas and educational institutions in urban areas.

In developed countries, educational institutions have the right to independently manage their own funds. Public-private partnership (PPP) mechanisms are effectively used in the management of financial resources. Mastering this experience is important for the education system of our country.

It is important to create a transparent and open system of financial management in educational organizations. The introduction of electronic financial management systems will increase the possibility of rational use of funds.

The financial independence of general education institutions can be strengthened by attracting private sector investment and international grants. Sponsorships and other non-traditional sources can also increase the efficiency of resource use.

**Figure 1.**  
**Sources of financing the education system**



It is necessary to develop specific strategies aimed at reducing the disparities in the financial provision of educational institutions in rural and urban areas. In particular, it is necessary to implement special programs aimed at providing technical and financial support to rural schools.

Particular attention should be paid to improving the management skills of heads of educational institutions and financial staff. This will significantly increase the effectiveness of financial planning.

There are opportunities to diversify the financial support system in the education sector through the introduction of the public-private partnership (PPP) model, project-based financing, and other modern financial mechanisms.

This diagram helps to understand the role and share of state and non-state resources in the financing of the education system.

The methods of financing the education system differ in terms of the sources of resources involved, the procedure for their distribution, the governing bodies, the conditions and criteria for the allocation of state funds. In this case, market-based financing schemes and mechanisms are used.

Most models of financing the education system use centralized and decentralized financing methods. The mechanism and practice of financing the education system from the state budget are discussed in detail in Chapter 2 of our work.

The development of the financial management and financial support mechanism of general education institutions is of crucial importance in improving the quality of education. Improving this system based on transparency, efficiency and innovative approaches will serve to bring our country's education system closer to international standards.

### **Conclusion.**

Improving the financial resources management and financial support system of general educational institutions is one of the urgent tasks for improving the quality of education and increasing the efficiency of the system. The analysis shows that there is a need to form and improve an innovative mechanism for managing funds in educational institutions. Effective use of financial resources is a decisive factor in ensuring sustainable development and organizing educational processes at a high level.

In conclusion, the current financial management system often fails to provide flexibility and efficiency to the needs of educational institutions. Therefore, it is important to modernize the financial management system and implement new, advanced mechanisms. The following are the main proposals that should be implemented in this regard:

1. Attracting funds outside the state budget: – Formation of additional financial sources by attracting grants and private investments. – Expanding opportunities for international financial assistance and cooperation with donors.
2. Formation of sources of income through commercial activities: – Establishment of commercial activities related to educational services. – Organization of additional paid services, such as training courses and special programs.
3. Ensuring accountability and transparency: – Strengthening transparency in the process of managing funds by introducing modern digital management systems. – Introducing technologies that allow real-time monitoring of the distribution and use of funds.
4. Development of internal and external audit systems: – Increasing the efficiency of the use of funds by strengthening internal and external control mechanisms. – Systematic publication of expenditure reports.
5. Expanding financial independence: – Granting general educational institutions the right to independently manage their own funds. – Providing freedom to educational institutions in developing financial policy and planning expenditures.
6. Creating a management model suitable for local conditions: – Developing a flexible financial management model taking into account regional needs and opportunities.

7. Training and advanced training of specialists: – Developing special programs for training qualified specialists in the field of financial management. – Organizing trainings on the use of advanced technologies.

8. Promoting innovations: – Directing part of financial resources to the implementation of innovative projects and the introduction of advanced technologies. – Developing special financial support programs for educational institutions in rural areas.

9. Prioritizing the quality of education: – When distributing funds, prioritize areas that directly affect the quality of education. – Directing resources to improving pedagogical skills and modernizing educational processes.

10. Taking into account regional needs: – Taking into account regional differences in the financing process and developing appropriate programs for each region. – Pay special attention to the development of institutions in rural areas.

As a result of the implementation of these proposals, the financial stability of general education institutions will increase and the level of efficient use of resources will improve. This will create a solid foundation for modernizing the education system, training qualified personnel in line with the needs of society, and ensuring future sustainable development.

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