

THE PRACTICE OF FINANCING OF EDUCATION FROM BUDGET

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Abstract: In this article, it is researched about that the education field is financed from the budget. Financing of education plays an important role on making the system to have convenience, quality and development. This article learns the role of the budget, educational programmes and infrastructures. It is discussed about the effective principles of the usage of the budget, fair distribution and stable financing issues.

Key words: Financing, budget, education system, development.

Introduction : Education plays a key role in the development of every country and society as a whole. However, in order to ensure quality and convenient education, it is necessary to allocate financial resources wisely in the field of education. The practice of budget financing in the field of education is the main means of ensuring the financial stability of educational institutions and the implementation of educational programs. To fundamentally reform the education system in Uzbekistan, to acquire modern knowledge and skills of young people at the level of world standards, to improve the quality of personnel training based on advanced international standards, to develop a continuous primary, secondary and special professional education system based on the principles of "Life long learning" special attention is being paid.

Main part: In the field of education, great attention is paid to the problems of effective use of funds allocated by the state, ensuring the security of financial resources. Based on the existing problems and perspectives, possible recommendations for researchers, educators and state authorities to improve the practice of budget financing in the field of education are considered.

Budget organizations are considered the main consumers of budget funds, form the expenses of the State budget and are financed from the budget based on the cost estimate.

According to the subordination of budget organizations, they are provided with funds from the republican budget and local (provincial, district, city) budgets, their current activities are financed based on the established procedure for providing budget

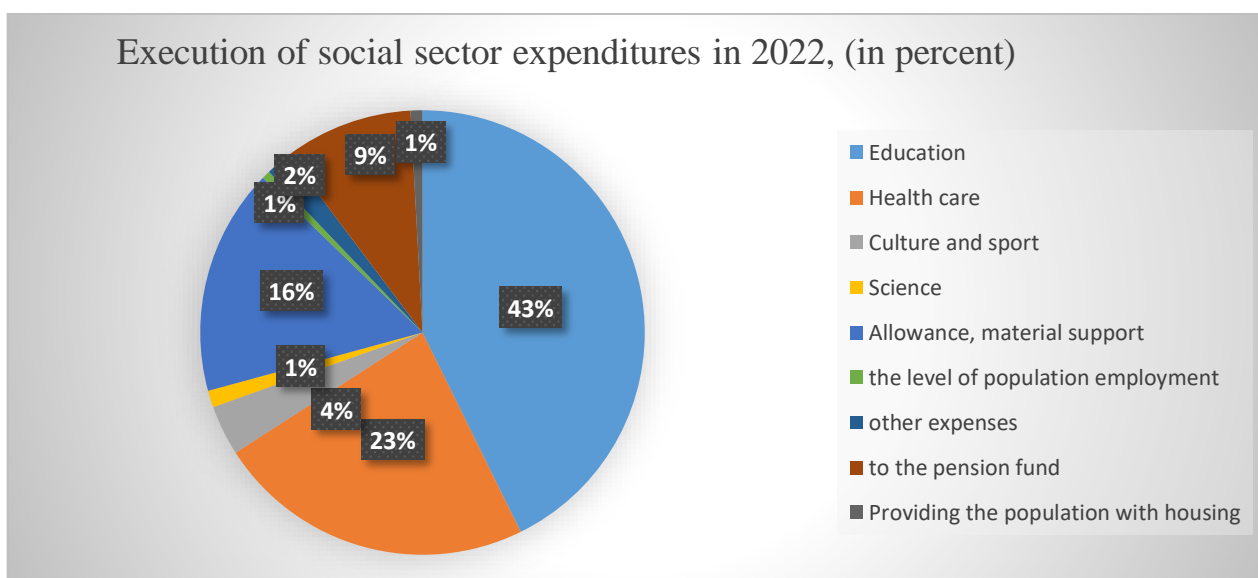
organizations with funds. In this case, organizations with the status of a legal entity independently develop their financial plans in the form of cost estimates in accordance with the procedure established by law. Expenditure estimate is the main financial document of the budget organization that determines the volume, target direction and distribution of the budget funds allocated to it by quarters of the year (months of each quarter). The education system is financed by two main sources: the state budget and extra-budgetary funds.

Republic budget expenses dynamics seeing we go out the State of the budget in 2022 expenses for 2021, compared to 48 434.9 billion to soum increased without 236,692.0 bln to soum execution done¹.

State in 2022 budget expenses 49.7 % this social field expenses organize reached 25,678.3 billion compared to 2021 to soum increased without 117,691.9 bln to soum execution done. Social field expenses - main part education to the field directed . The following picture through social field expenses dynamics observation possible (Fig. 1).

Figure 1.

2022 is social field expenses performance, (in percent) ²



Above this picture through that's it let's see maybe social field in expenses of education share the most big 43 percent organize. Next in place while health storage expenses is standing. From this let's see maybe state by big attention exactly to education directed.

Education to the field separated budget funds wider analysis we do 2022 budget performance on 50271 ,3 billion soum education for separated expenses

¹ (Fuqarolar uchun budjet, 2022) information based on the author by prepared

² (Fuqarolar uchun budjet, 2022)

organize is enough to education done increased 66% of expenses common to education, 20% before school to education and 14% personnel to prepare directed.

Table 1.

2022 education expenses directions in the section execution (bln soum)³

	Before school education	General education	Expenses
Confirmed	8 606.1	30 552.1	7 467.6
Performance	10 151.9	33 138.1	6 981.3

Before school education direction done increased expenses compared to 2021 2 166.9 billion amount increased without 10 151.9 bln to soum execution done. Before school in 2022 education organizations reconstruction to do with depends of expenses be shortened at the expense of new organizations to build and capital repair expenses more funds have been directed.

State in 2022 of the budget common medium to education expenses by 21.6 % compared to 2021 increased and 33,138.1 bln to soum execution done Professional education in 2022 institutions and academic lyceums storage expenses 2 131.9 billion soum organize did Higher in 2022 education institutions storage expenses 4 849,4 billion soum organize did and a total of 6,981.3 bln soum performance done increased. Economy in 2022 and finance Ministry in the presence of education credit financing 1,713.7 to 174,677 students from the fund billion soum separated.

Summary: In Uzbekistan education organizations activities financing mechanism efficiency evaluation processes circle analysis results, education in financing financial planning place and importance high that shows. Education organizations in financing financial resources distribution and again distribution system efficient action to do modern education services organize reach and efficiency to increase basis creates.

Education field from the budget financing practice all citizens for of education convenience and quality in providing important place holds. That's it separately to emphasize yes, education in the system budget from funds efficient use whole country development effect is showing.

First conclusion that is, many countries education of financing main source state funds is considered. This infrastructure provision, training and education programs work exit for enough the funds provides.

Second conclusion that is, education in the system budget from funds efficient to use provide necessary. To this expenses transparent planning and monitoring as well

³ (Fuqarolar uchun budget, 2022)

as resources efficient manage through reach can It is of good quality education and students development provide through education the results maximum level to increase help will give.

Third conclusion that is, the state by financing all institutions and education programs for fair and fair to be need. That's it means that funds distribution simply equal to distribution not but of education the need and to quality looking done increase need.

The fourth conclusion that is, the state education stable and prophecy to be done with funds provide need. And this education institutions own activities long for a period of time planning and from lack of funds worry without taking good quality education programs work exit enable will give.

Used books:

1. (Fuqarolar uchun budget, 2022) information based on the author by prepared
2. (Fuqarolar uchun budget, 2022)<https://shorturl.at/zAY45>
3. (Fuqarolar uchun budget, 2022)<https://shorturl.at/zAY45>