



IMPROVING FINANCIAL PROCESSES IN SCHOOL EDUCATIONAL ORGANIZATIONS THROUGH INFORMATION SYSTEMS

Muslitdinov Nadir Khojievich

Tashkent State University of Economics, Independent Researcher

A B S T R A C T	KEY WORDS
This article discusses the problems of evaluating the quality of educational activities in preschool educational institutions and methodological approaches to evaluating the effectiveness of budget expenditures on education based on the analysis available in world practice.	Preschool education, funding, efficiency, budgetary resources

Introduction

Due to the rapid development of digital technologies and their rapid introduction into all economic sectors, including education, digitization of financial processes in preschool educational institutions is of particular importance. The modern stage of Uzbekistan development is characterized by drastic changes associated with the transition to the digital economy, which significantly affects the vector of reforms in various fields, including the preschool education system. Digitization has become one of the main strategic directions of state policy, aimed at improving management efficiency, ensuring transparency and accountability of the use of budget funds. Traditional management methods based on paper documents and manual data processing cannot meet today's challenges, such as the demands of preschool education and the increase in the number of children. In this context, the research aims to improve financial processes in preschool educational institutions through information systems.

One of the main directions of reforms in the field of preschool education is the introduction of information management systems, which help not only to optimize accounting and reporting processes, but also to ensure the fair distribution of state subsidies. This aspect is especially important in the context of the increasing number of children in need of preschool education services.

Digitization of financial process management in pre-school educational organizations has several important aspects, which should be paid special attention.

First, it is to increase the transparency and accountability of the use of public funds. Digital systems allow real-time monitoring of the allocation and use of budget funds, which reduces the risk of abuse and ensures a fairer distribution of resources.

Second, it is to reduce administrative costs. Automation of accounting and reporting systems will help to significantly reduce the time spent on data processing and simplify interactions between educational institutions and state authorities.

In addition, one of the important aspects is the integration of digital management systems with existing government information systems. It allows to automate the exchange of information between different

departments, which makes the management process faster and more efficient. As a result, state bodies will have the opportunity to better control the activities of preschool educational organizations, quickly identify and prevent cases of fraud and corruption.

Analysis of literature on the topic

Scientific-theoretical approaches to the category of "Financial mechanism" have been thoroughly studied within the framework of the researches of foreign economists A.Yu. is recognized as a means of relative influence [1]. According to the results of the research carried out by G. V. Pisarenko, it is defined as "the financial mechanism is a system of forms, types and methods of organizing financial relations established by the state" [2]. According to the conclusions based on V.V.Petrushevskaya, N.A.Brovar's research, "the financial mechanism is a means of organizing financial relations by the state at the level of the national economy and its individual subjects" [3].

The processes of financing the activities of preschool educational organizations occupy a special place in the researches of S.V.Kuznetsova, A.N.Ilchenko. In the course of research, it is noted that the need for preschool education services changes under the influence of socio-demographic factors, the effective activity of preschool education is based on the forecast results based on the correct analysis of the processes of its operation. It is also recommended to use mathematical methods and models for financial regulation of activities of pre-school educational organizations, thereby choosing appropriate tools for the purpose [4].

Economists T. Malikov, O. Olimzhanov recognize it as a "financial mechanism - a system of state-established forms, types and methods of organizing financial relations" [5].

Kh.B. Nazarov's scientific research discusses the problems of evaluating the quality of education in preschool educational organizations and methodological approaches to evaluating the effectiveness of budget expenditures on education based on the analysis available in world practice [6].

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

Research Methodology

This article used methods such as analysis of scientific works, scientific monographs, manuals and articles of foreign and local scientists, statistical analysis, analytical comparison of tables, grouping, calculation of quantitative and qualitative indicators, and their comparison with each other.

Analysis and Results

The transparency of the planning of the financing and expenditure of educational programs in preschool educational organizations, the objectivity of the distribution of funds in the system of preschool educational organizations, the application of norms in the planning of expenses and the clear determination of the relevant powers adopted in the distribution of funds, their compliance, the adherence to the development program of the educational organization, and the improvement of the quality of educational programs are encouraged. - it serves for stretching.

Funding of preschool education organizations within the state and local budgets is carried out in the following directions:

□ expenses of the first and second groups, taking into account the remuneration fund for employees of the preschool educational organization, including allowances and additional payments and social payments;

□ costs of organizing the educational process in preschool educational organizations;

□ the amount of capital expenditures in preschool educational institutions.

Funding of preschool education organizations is carried out based on the state preschool education program in accordance with the relevant cost estimates. In this case, the cost estimate and staff table of pre-school educational organizations, labor costs are implemented in accordance with the approved regulatory and legal documents and per capita financing criteria.

In 2020-2022, quality changes in this regard are provided in the general indicators of preschool education organizations in the Republic of Uzbekistan. In 2020, the total number of preschool educational organizations in the Republic of Uzbekistan was 18,345, and in 2022, this number will increase by 49% to 27,303 (Table 1).

Table 1 Indicators of preschool education organizations in the Republic of Uzbekistan in 2021-2022¹

Indicators	2020	2021	2022
Number of pre-school educational organizations	18345	22429	27303
from which:			
State pre-school educational organizations	5981	6031	6387
Pre-school educational organizations based on PPP	1166	1200	1345
Family preschool educational organizations	10771	14579	18797
Private preschool educational organizations	427	619	774
Capacity (thousand seats)	852,5	856,2	858.3
Number of groups (thousand units)	46	46,3	46.8
Number of trainees (thousands)	1608,0	1715,3	1918,1
from which:			
In state preschool education organizations (thousands of people)	1130,7	1153,3	1311,0
In preschool educational organizations based on PPP (thousands of people)	107,5	118,3	133,0
In family preschool educational organizations (thousands of people)	369,7	443,7	494.0
Number of children aged 3-7 (thousands)	2792,8	2876,6	2927,4
Coverage of children with preschool education, %	58	63	67

In 2020-2022, in the general structure of the indicators of preschool education organizations in the Republic of Uzbekistan, the tasks related to increasing the number of preschool education organizations in the field of public-private partnership from 1,166 to 1,345 are noted, which indicates that special attention is being paid to the public-private partnership system in supporting the activities of preschool education organizations.

¹ 2022 budget project for citizens in Uzbekistan. T., 2021. 15-16 pages

In accordance with the legislation of the Republic of Uzbekistan, financing of the activities of state preschool educational organizations is carried out at the expense of state budget funds, fees for care, feeding and looking after children in preschool educational organizations, as well as other sources not prohibited by legislation.

Based on the results of the monitoring, the cost estimate for financing the organization of education in state preschool educational organizations for the next year will be carried out according to the standards set in the general education programs. When calculating subventions from the local budget, the state standard of financing from the budget and the volume of direct financing of pre-school education organizations in case of joint organization are used.

Due to the fact that in the process of budget financing of pre-school education organizations, the current funds allocated according to the cost estimate are allocated taking into account the market prices for the reporting period, problematic situations related to the lack of funds may arise in the financing of costs. In this process, the amount of expenses for the first and second group of preschool education organizations will be increased.

The financial performance of preschool educational organizations can be evaluated by how well children can adapt to society and social life and how quickly they can adapt to the situation when they go to school, and can acquire knowledge and skills in accordance with educational programs. In contrast, efficiency is measured by how much money is spent on each child. The combination of these two indicators can serve as a basis for evaluating how effectively the available funds are used in preschool education organizations.

The transparency of the planning of the financing and expenditure of educational programs in preschool educational organizations, the objectivity of the distribution of funds in the system of preschool educational organizations, the application of norms in the planning of expenses and the clear determination of the relevant powers adopted in the distribution of funds, their compliance, the adherence to the development program of the educational organization, and the improvement of the quality of educational programs are encouraged. - it serves for stretching.

Conclusions and Suggestions

The need to research the theoretical-methodological foundations of the improvement of the financial mechanism of the development of activities of preschool educational organizations increases due to the occurrence of inconsistencies between demand and supply in the market of educational services. Especially in the context of market relations, the lack of funds in the field of education is manifested by the demand for education, a wide range of educational services and limited opportunities for consumers of services.

It is necessary to solve the existing problems in the financing system in preschool education organizations, to increase the efficiency of financing by directing new models of implementation of the financing system, the compatibility of system elements to sources of financing. This, in turn, will serve to implement a systematic approach to the formation of new relationships between preschool education organizations, new models of education financing to ensure the appropriate proportion of budgetary and extra-budgetary funds.

It is possible to achieve target indicators in the process of financing preschool education by ensuring the compatibility of the forms of financing the activities of preschool education organizations and their structural composition between regions.

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