



THEORETICAL FOUNDATIONS OF THE ORGANIZATION OF FINANCIAL SUPPORT OF HIGHER EDUCATION INSTITUTIONS

Kimsanboyeva Maftuna Bahodirovna

maftunabahodirovna2525@gmail.com

Teacher of Tashkent Financial Institute

<https://doi.org/10.5281/zenodo.7990860>

Annotation: Analysis and conclusions are presented on the theoretical foundations of the organization of financial support of higher education institutions in our country.

Key words: higher education institutions, budget system, education system, education system financing

We can take as an example the fact that non-state higher education institutions are legally allowed to operate in our country along with state higher education institutions, and international cooperation in opening branches of foreign higher education institutions is widely established. For example, as of March 2023, the number of non-state higher education institutions licensed to operate in our country was 65.

One important conclusion can be drawn from the point of view of strengthening the financial support of higher education institutions in Uzbekistan. In particular, it can be seen that in the analyzed period, the number of higher education institutions in our republic increased by 1.8 times or 77% compared to 2017 13.

This can be considered a positive situation from the point of view of the principles and requirements of the market economy, and it serves to increase the level of coverage of the population with higher education in our country and to provide our economy with qualified, highly educated personnel who are experts in their profession.

The number of students enrolled in higher education institutions and its changes in recent years are of particular importance in reflecting the main results of the development of higher education institutions of our republic and their specific characteristics. Data describing these results for 2017-2021 are presented in Figure 1.

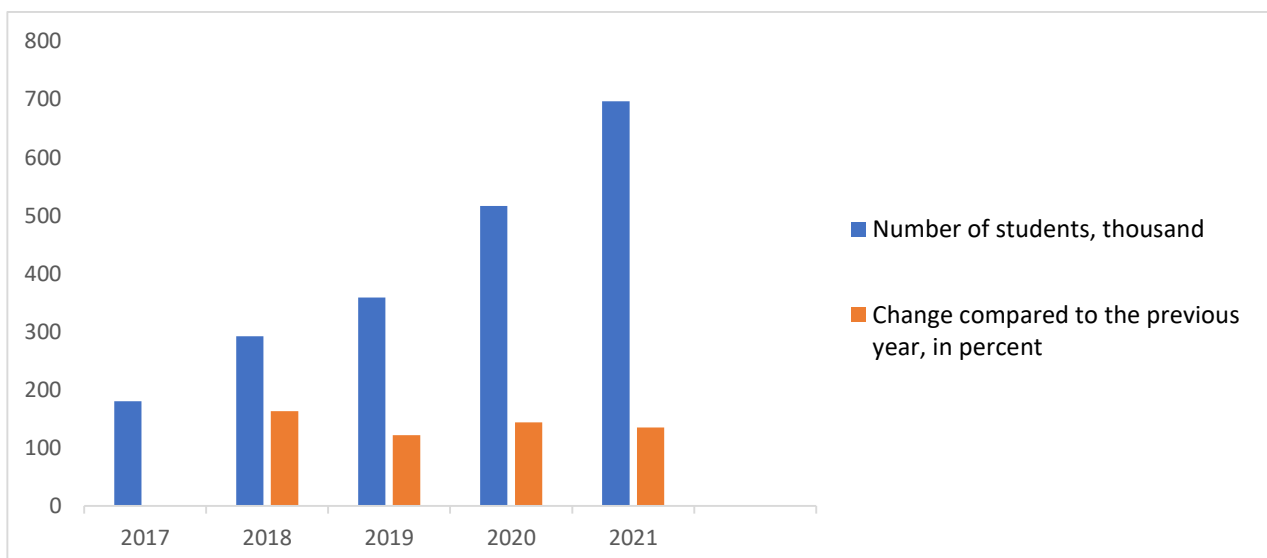


Figure 1. Number of students studying in higher education institutions

As a result of the analysis of the data of Figure 1, it was found that the total number of students studying in higher education institutions under the jurisdiction of the Ministry of Higher Education, Science and Innovation of the Republic of Uzbekistan increased during the years 2017-2021, when the research was carried out, this increase was from 64,063 (2019) to 180,502. (2021), the total number of students in 2021 increased by 516,465 compared to 2017, the total number of admitted students (in 2021 compared to 2017 by 158,425), including bachelor's and master's degrees (in 2021 compared to 2017, respectively, 145,134 and 13,291), it is appropriate to note that it is typical for admitted students.

From the point of view of strengthening financial support, the role of investments made in this field in a certain period is also important in expressing the main results of the development of higher education institutions of our Republic and their specific characteristics. Data representing this situation are presented in Figure 2.

In terms of investing in higher education, the policy for the next 5 years is characterized by insufficient firmness. This can be determined by comparing the annual amount of investments in the field of higher education in 2017-2021. In addition, the absence of foreign investments in the total investment in the field of higher education over the last 5 years makes the problem here even more acute and shows the need to find the availability of large reserves and opportunities to use them in order to further strengthen the financial support of higher education institutions.

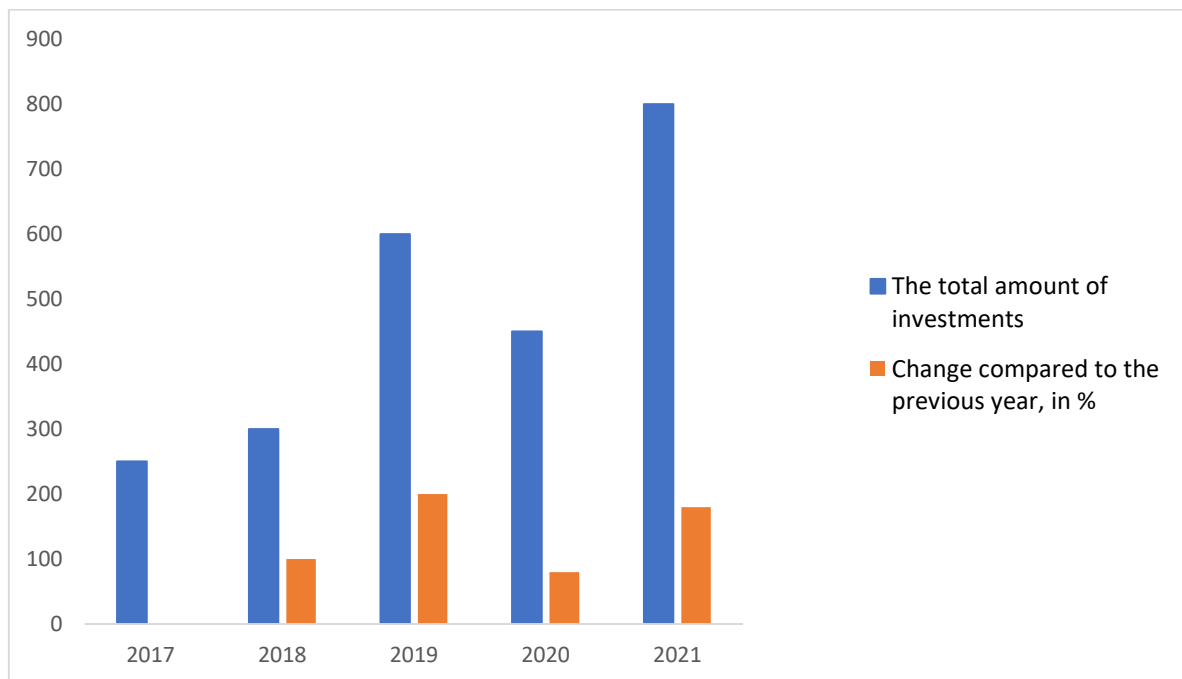


Figure 2. Amount of investments in higher education institutions, (billion soums)

The volume of investments in higher education during 2017-2021, excluding 2020, has a tendency to increase. As one of the main reasons for the downward trend in 2020, we can cite the worldwide epidemiological situation. During this period, our main funds were spent mainly on the health care system, but the higher education system was not neglected, and a total of 457,696.9 million soums were invested in higher education institutions during this period.

Practice shows that in economically developed countries, state budget funds are given priority in financing higher education institutions. For example, currently in Germany, Austria, Italy, France, Norway, Denmark and Sweden, budget appropriations make up 90 percent of the sources of funding of higher education institutions. The level of this indicator is equal to 80% in Great Britain, Portugal, Finland, the Netherlands and Spain, all of which are evidence of the active policies of the above countries in the field of higher education.

Фойдаланилган адабиётлар рўйхати:

- 1.Рахмонов Д. Ўзбекистон ижтимоий соҳани молиялаштиришнинг методологик асосларини такомиллаштириш. Иқтисод фанлари доктори (DSc) даражасини олиш учун диссертация автореферати.Т., 2018. 71-б.;
- 2.Рахимова У.А. Ўзбекистон олий таълим муассасаларида инновацион фаолиятни ривожлантириш йўллари. Иқтисодиёт фанлари бўйича фалсафа доктори (PhD) даражасини олиш учун диссертация автореферати.Самарканд, 2019. 57-б.
- 3.7.Kimsanboyeva M. "Ways to Effectively Organize the Financing of the Education System" // Eurasian Journal of Learning and Academic Teaching ISSN:2795-739x Volume 7 March 2022 <https://geniusjournals.org/index.php/ejlat/article/view/948>
- 4.Kimsanboyeva M. "Узлуксиз таълим тизими харажатларини молиялаштиришда давлат бюджетининг аҳамияти" // SCIENCE AND EDUCATION scientific journal ISSN:2181-0842 VOLUME 3 ISSUE 5 may 2022 1607-b www.openscience/uz
- 5.Kimsanboyeva M. "Ways to improve the mechanism of financing the higher education system" // Eurasian journal of academic research Innovative Academy Research Support Center UIF=8.1 SJIF=5.685 Volume 2 Issue 6, June 2022 ISSN:2181-2020 www.in-academy.uz
- 6.Kimsanboyeva M. "IMPORTANCE OF STATE BUDGET IN FINANCING COSTS OF CONTINUOUS EDUCATION SYSTEM" // SCIENCE AND EDUCATION scientific journal ISSN:2181-0842 VOLUME 4 ISSUE 4 april 2023 www.openscience/uz
- 7.Kimsanboyeva M. "ISSUES OF INCREASING THE EFFICIENCY OF BUDGET EXPENDITURE FOR EDUCATION» // SCIENCE AND EDUCATION scientific journal ISSN:2181-0842 VOLUME 4 ISSUE 4 april 2023 www.openscience/uz
8. Kimsanboyeva M. Directions to increase the efficiency of financing the education system // Eurasian journal of academic research Innovative Academy Volume 2 Issue 6, June 2022