



# IQTISODIYOT & TARAQQIYOT

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# MODERN LEGAL BASIS FOR THE EFFICIENT USE OF FINANCIAL RESOURCES IN HIGHER EDUCATION INSTITUTIONS IN OUR COUNTRY

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**Abstract:** Legislation introduced to establish the priorities for the comprehensive reform of higher education in our country, aimed at preparing highly skilled professionals with contemporary expertise, strong moral and ethical values, independent reasoning, and fortifying the legal framework for the advancement of the education sector within our nation.

**Key words:** efficient spending of budget funds, financing, higher education institutions, financial independence, income and expenses, modernization of higher education.

**Annotatsiya:** Mamlakatimizda oliy ta'limni keng qamrovli isloh qilishning ustuvor yo'nalishlarini belgilash maqsadida qabul qilingan qonun hujjatlarida zamonaviy tajribaga ega, mustahkam ma'naviy-axloqiy qadriyatlarga ega, mustaqil fikrlaydigan, mamlakatimizda ta'lim sohasini rivojlantirishning huquqiy asoslarini mustahkamlashga qaratilgan yuqori malakali mutaxassislarni tayyorlashga qaratilgan.

**Kalit so'zlar:** byudjet mablag'larini samarali sarflash, moliyalashtirish, oliy ta'lim muassasalarining moliyaviy mustaqilligi, daromadlari va xarajatlari, oliy ta'lim tizimini modernizatsiya qilish.

**Аннотация:** Законодательство, принятое для установления приоритетов комплексной реформы высшего образования в нашей стране, направленное на подготовку высококвалифицированных специалистов с современным опытом, сильными моральными и этическими ценностями, независимым мышлением и укрепление правовой основы для развития сектора образования в нашей стране.

**Ключевые слова:** эффективное расходование бюджетных средств, финансирование, высшие учебные заведения, финансовая независимость, доходы и расходы, модернизация высшего образования.

## INTRODUCTION

As is widely recognized, in order to identify the key focus areas for the comprehensive reform of higher education in our country, to elevate the training of highly skilled professionals with contemporary knowledge and strong moral and ethical values, and independent critical thinking to a new, higher level; to modernize higher education; and to promote the development of the social sector and economic fields based on cutting-edge educational technologies, the Presidential Decree of the Republic of Uzbekistan No. PF-5847 "On Approval of the Concept for the Development of the Higher Education System of the Republic of Uzbekistan until 2030" was adopted on October 8, 2019.

This decree also approved the Concept for the Development of the Higher Education System of the Republic of Uzbekistan until 2030 and provided for the establishment of the Republican Council of Higher Education in the form of a non-governmental non-profit organization, based on the Public Council under the Ministry of Higher and Secondary Specialized Education and the Council of Rectors of Higher Educational Institutions of Uzbekistan.

At the same time, this decree includes a separate paragraph dedicated to ensuring the financial independence and stability of higher education institutions, strengthening their material and technical base, and ensuring the effective use of their financial resources.



Moreover, in accordance with this decree, higher education institutions are permitted to establish special funds and to utilize venture financing mechanisms for the development of the higher education system.

## REVIEW OF RELEVANT LITERATURE

It is worth noting with satisfaction that this concept plans to establish non-state, including public-private partnership, higher education institutions, and by 2030 it is planned to increase the number of such higher education institutions to 35.

Another document adopted in recent years to strengthen the legal basis for the development of the education system in Uzbekistan is the Law of the Republic of Uzbekistan “On Science and Scientific Activity”, adopted on October 29, 2019. This law is one of the main documents that clearly defines the sources of further development of science in our country, increasing its effectiveness, supporting and encouraging organizations and scientists contributing to the development of science. A separate chapter of the mentioned law, in particular its Chapter 5, is dedicated to the financing of the field of science and scientific activity, and this chapter describes the areas of financing the field of science and scientific activity, the need for effective use of these funds, and their content and essence.

It is also worth noting here that a number of changes are being made to the financing system of higher educational institutions based on the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 967 dated December 3, 2019, “On the gradual transition of higher educational institutions to a system of self-financing”. With this resolution, taking into account the stable financial activities of our country, the sufficiently formed material and technical base, and the high demand for bachelor’s and master’s degrees in the educational services market, 10 higher educational institutions were transferred to a self-financing system as a pilot project, and these higher educational institutions were given a number of freedoms in the academic and financial spheres.

Also, in accordance with this resolution, the boards of trustees of higher educational institutions were given a number of powers. The most important of them are:

a) approval of the business plan of the higher educational institution for the financial year (which indicates the main indicators of the institution’s activity, including the goals, planned results, and analysis of the organization of the personnel training system at the institution) and the parameters of income and expenses, and discussion of their implementation;

b) permission to purchase and write off vehicles and other fixed assets (except for buildings and structures) by the higher educational institution, as well as major repairs and reconstruction of buildings and structures;

c) discussion and approval of the annual and periodic financial reports of the higher educational institution;

d) resolution of other issues related to the development and financial activities of the higher educational institution, including the formation of a target capital fund (endowment fund);

e) consideration of issues of obtaining loans from commercial banks of the republic in order to support the financial activities of the higher educational institution, if necessary, upon a reasoned application of the rector of the higher educational institution;

f) determine the main areas of activity of a higher educational institution, including the introduction of new faculties, undergraduate and graduate specialties;

g) determine the powers of the rector of the higher educational institution and the council of the higher educational institution, in agreement with the relevant ministry and department under their subordination, including the scope of powers to make changes to the cost estimate and staffing table, purchase fixed assets and use funds, material assets and property at the disposal of the higher educational institution;

h) may indicate the introduction of a system of remuneration for labor based on efficiency criteria in a higher educational institution and the establishment of its procedure.

It is worth noting that such changes in legislation have accelerated in the last three years and their legal foundations have been strengthened. In particular, in 2020, the Cabinet of Ministers of the Republic of Uzbekistan adopted Resolutions No. 517 dated July 26, 2020, “On approval of the Regulation on the procedure for providing financial incentives to professors and other categories of employees of higher educational institutions of the Republic from extra-budgetary funds” and No. 824 dated December 31, 2020, “On measures to improve the system related to the organization of the educational process in higher educational institutions”. These resolutions, among other things, detailed the sources and conditions for the development of the higher education system and additional incentives for professors and other employees working there.

As we examine the situation on this issue in 2021, we see that this year, the legal basis for ensuring the financial support of higher education institutions has been further strengthened, and the legal basis for providing relief to the financial activities of most higher education institutions has been created, while at the same time, serious attention has been paid to the effective use of these funds. In particular, during this period, the Order of



the Minister of Higher and Secondary Specialized Education of the Republic of Uzbekistan dated December 30, 2021, No. 53-2021 “On approval of the norms of the ratio of the number of students per teacher in educational fields (areas of study) in higher educational institutions”, the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan “On measures to regulate the allocation of educational credits for study on a fee-contract basis in higher, secondary specialized and professional educational institutions” dated August 18, 2021, No. 527, “On measures to increase the level of housing coverage of students in higher educational institutions of the Republic” dated September 9, 2021, No. 563, “On measures to introduce a system of reimbursement of rent payments paid by students living on a lease basis” dated the same date No. 605, “On measures to provide housing for students living in socially needy families, orphans or parents” and Resolution No. 585 of September 17, 2021, “On measures to financially support female students in obtaining higher education who are deprived of their care” were adopted.

In addition, in the last month of 2021, two more important documents were adopted that were considered important regarding the higher education system, its financial support, and the need for effective use of the funds of these institutions. These were Resolutions of the President of the Republic of Uzbekistan No. PP-60 “On additional measures to ensure the academic and organizational and administrative independence of state higher educational institutions” and No. PP-61 “On measures to provide financial independence to state higher educational institutions.”

According to these decisions, a list of 36 higher education institutions in our country that are granted financial independence was approved, and from January 1, 2022, the following issues will be addressed:

- a) determining the cost of training on a fee-based contract basis, taking into account the demand in the educational services market;
- b) determining and extending the terms of payment of student fees;
- c) involving local and foreign professors and specialists who can apply modern pedagogical technologies and conduct scientific research in the educational process on a contractual basis;
- d) adopting decisions on determining the amount of remuneration for the labor of foreign highly qualified specialists involved in educational and scientific processes based on market conditions;
- e) developing standards for introducing staff units for professors and teachers;
- f) allocating scholarships and grants for students at their own expense;
- g) purchasing educational and scientific literature, textbooks, and teaching aids from foreign countries directly from copyrighted manufacturers;
- h) determining the procedure for providing paid services in vacant buildings and structures;
- i) making an independent decision on determining the annual limit of traffic of motor vehicles and the requirements for their service.

In addition to the above, it was also determined that state higher education institutions granted financial independence will be transferred to a financing procedure that provides for the following:

- a) the average cost per student for all areas and stages of education will be calculated;
- b) funds allocated from the State Budget for training personnel on the basis of a state order (state grant) will be determined based on the average cost per student in accordance with the procedure established by the Cabinet of Ministers;
- c) budget funds for students studying on the basis of a state grant will be allocated on the basis of an agreement signed between the relevant ministry and department and the higher education institution (this excludes targeted funds, including scholarship payments, funds established by law for the social protection of orphans and children deprived of parental care, expenses for post-higher education, and other funds allocated on the basis of separate resolutions of the President of the Republic of Uzbekistan and the Cabinet of Ministers);
- d) budget funds allocated for students studying on the basis of a state grant (except for target funds) are transferred to the personal treasury account of the higher educational institution for extra-budgetary funds, and at the end of the reporting period, the balance of funds is left at the disposal of the higher educational institution;
- e) the income and expenditure estimates for funds allocated as a state order and payment-contract funds are registered with the relevant higher education institution and are used in a manner similar to that established for the Fund for the Development of Budgetary Organizations. In this case, changes to the income and expenditure estimates during the financial year are not coordinated with the Ministry of Finance;
- f) the cost of education on a payment-contract basis is determined based on the average cost per student, but on the basis of full financial self-sufficiency of the higher educational institution, its future development, and competition in the educational services market.

It should also be noted that, in addition to the above, the following additional opportunities have been created for higher education institutions that have been granted financial independence:

- a) state higher education institutions are exempt from paying taxes in accordance with the Tax Code;



b) tax benefits provided for higher education institutions in the legislation are applied to state higher education institutions that have been granted financial independence;

c) a 12 percent social tax rate is applied to state higher education institutions that have been granted financial independence.

## CONCLUSIONS AND SUGGESTIONS

In our opinion, one more thing should be noted here. The point is that measures taken to improve the legal basis of the higher education system have been continuously continued in the current and recent years. In particular, the Resolution of the President of the Republic of Uzbekistan No. PP-279 dated June 16, 2022, "On the organization of admission processes to state higher educational institutions" and the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 419 dated August 1, 2022, "On approval of the procedure for financing from the state budget of the Republic of Uzbekistan for training personnel on the basis of a state order (state grant) in state higher educational institutions granted financial independence," and, in particular, the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 419 dated August 1, 2022, "On approval of the procedure for financing from the state budget of the Republic of Uzbekistan for training personnel on the basis of a state order (state grant) in state higher educational institutions granted financial independence," approved the Regulation "On the procedure for financing state higher educational institutions granted financial independence based on the average cost per student," which provides for calculating the amount of budget funds for a higher educational institution by applying the basic standards of costs.

The procedure for financing higher education institutions from the state budget, the development and approval of a table for determining the basic standards of current costs for training one student, including the costs of paying the labor of professors and teachers in higher education institutions by blocks of educational areas, is a vivid proof of this.

In our opinion, such changes, on the one hand, create additional opportunities for the development of the higher education system in our country, as well as for expanding the sources of financing higher education institutions, increasing their financial stability, and on the other hand, indicate the need for effective spending of the large amount of financial resources accumulated at their disposal, including budget funds.

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## IQTISODIYOT & TARAQQIYOT

*Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal*

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