

**REVIEW OF SUBSIDIES ALLOCATED TO PRE-SCHOOL EDUCATIONAL
ORGANIZATIONS IN THE STATE BUDGET**

Xamroyev Shohruh Sherali ugli

Deputy Head of the Department of Financial Analysis and Planning
National Agency for Social Protection under the President of the Republic of Uzbekistan

Abstract

Issues of pre-school education, subsidies allocated to it, improvement of private kindergartens are gaining urgent importance today. This article discusses the legal aspects of the above-mentioned tasks, the conditions of subsidies, and future plans.

Key words

Subsidy, preschool education, right, opportunity, method, children.

INTRODUCTION

The development of the preschool education sector, its privatization, increasing the number of home-based kindergartens, and allocation of subsidies are reaching a new stage as a result of reforms implemented at the governmental level.

LITERATURE REVIEW

The Decree of the President of the Republic of Uzbekistan No. PF-60 dated January 28, 2022, “On the Development Strategy of New Uzbekistan for 2022–2026”, the Decree No. PF-87 dated March 7, 2022, “On Measures to Further Accelerate Systematic Support for Families and Women”, as well as Resolution No. PQ-322 dated July 14, 2022, “On Additional Measures to Further Develop Public-Private Partnership in the Preschool Education Sector” serve as important regulatory frameworks for ensuring reforms in this field.

Furthermore, in accordance with Resolution No. 129 of the Cabinet of Ministers dated February 24, 2022, “On Organizing the Activities of the State Financial Control Inspection under the Ministry of Finance and Improving Financial Control in Budgetary Organizations,” a number of reforms have been implemented to improve public-private partnership processes and the allocation of subsidies in the preschool education sector [1–5].

RESEARCH METHODOLOGY AND EMPIRICAL ANALYSIS

According to Resolution No. 426 of the Cabinet of Ministers of the Republic of Uzbekistan dated August 2, 2022, “On Measures to Simplify Public-Private Partnership Relations in the Preschool Education Sector Using Modern Digital Technologies,” the following subsidy mechanisms were established [1]:

- Funds required for financing subsidies and compensations are allocated to the Ministry of Preschool Education within the parameters of the state budget for the relevant fiscal year. Subsequently, based on the subsidies and compensations calculated in the Non-State Preschool Education Management Information System (NMTTBAT), funds are distributed and financed through local district and city budgets on a monthly basis.

- Subsidies to preschool education institutions eligible for financial support are calculated starting from the working day following the date when information about employees and enrolled children is entered into the NMTTBAT system, based on a five-day working week.
- In family-based preschool education institutions, each group consists of 12 to 25 children of different ages. The opening of a second group is allowed only after the first group is fully formed with 25 children. Subsidies for the second group are allocated after at least 12 children are admitted in accordance with the established procedure.

The resolution also approved regulations providing for:

- Procedures for placing funds in banks to establish kindergartens based on public-private partnership;
- Procedures for allocating budget subsidies and compensations to non-state preschool institutions;
- Regulations governing family-based kindergartens;
- Procedures for allocating budget compensation to cover salaries of kindergarten educators working in organizations operating evening shifts employing women;
- A list of data exchanged between the non-state preschool education management information system and the interdepartmental integration platform of the “Electronic Government” system.

Currently, practical measures are also being implemented in remote regions of the country. For example, in Pakhtaobod district, private preschool institutions have been established through large-scale subsidy allocations. Within the framework of Resolution No. 595 of the Cabinet of Ministers dated July 30, 2018, it was planned to establish 30 family-based non-state preschool education institutions in the district by the end of 2023. At present, 7 family-based non-state preschool institutions are operating, providing education and upbringing to 175 children.

A total of 94,622.0 thousand UZS has been allocated from the state budget to these institutions. These subsidies are directed toward paying salaries to educators and auxiliary staff in amounts equivalent to those established for short-term or nine-hour state preschool education institutions. Additionally, the funds are used to cover expenses related to nutrition, soft equipment, educational materials, and medicines according to established state standards.

RESULTS

Subsidies for educational institutions are allocated on a monthly basis according to applications submitted to financial authorities by the 15th day of the following month.

If an educational institution fails to submit an application for subsidies within the established deadline, subsidies will not be allocated for the delayed month.

Subsidies are planned and financed by financial authorities in accordance with the established procedure using funds allocated for the education sector within the budget parameters of the Republic of Karakalpakstan, regional budgets, and the budget of Tashkent city for the relevant fiscal year.

Staff units of certain employees of educational institutions (based on groups operating under a nine-hour working schedule) are determined according to staffing norms established for state preschool educational institutions depending on the number of groups.

Subsidies allocated to cover salary expenses of certain employees of educational institutions are calculated according to the basic tariff rates established for employees of the state preschool education system.

When determining the number of groups, it is calculated based on the total number of children enrolled in the institution, and a group is officially recognized if it includes at least 20 children.

In this case, a child must attend the educational institution for no fewer than 12 days within one month.

If, during the year, salary amounts or working conditions of certain employees of state preschool educational institutions are changed in accordance with legislative acts, subsidies allocated to educational institutions are recalculated based on the updated salary amounts.

CONCLUSION AND DISCUSSION

The preschool education system has been steadily developing and modernizing due to increased governmental attention. The allocated subsidies contribute to employment opportunities in remote districts, support rural development, and create mutual socio-economic benefits.

The subsidy system implemented in preschool education based on public-private partnership not only expands the coverage of educational services but also contributes to improving education quality and fostering a competitive environment. Through this mechanism, the material and technical base of non-state preschool institutions is strengthened, and opportunities for motivating pedagogical staff are expanded. As a result, the population's demand for preschool education services is being effectively satisfied, while also positively influencing the socio-economic development of regions. In the future, further improvement of subsidy allocation mechanisms, wider implementation of digital monitoring systems, and application of modern methods for assessing education quality will ensure the sustainable development of the sector.

REFERENCES

1. Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 426 dated August 2, 2022.
2. Resolution of the President of the Republic of Uzbekistan No. PQ-2707 dated December 29, 2016, "On Measures to Further Improve the Preschool Education System for 2017–2021."
3. Mirziyoyev, Sh.M. *We Will Build Our Great Future Together with Our Brave and Noble People*. Tashkent: Uzbekistan, 2017. – 488 p.
4. Mirziyoyev, Sh.M. *Together We Will Build a Free and Prosperous Democratic State of Uzbekistan*. Speech at the Joint Session of the Chambers of the Oliy Majlis dedicated to the inauguration ceremony. Tashkent: Uzbekistan, 2016. – 56 p.
5. Mirziyoyev, Sh.M. *We Will Continue Our Path of National Development with Determination and Raise It to a New Stage*. Vol. 1. Tashkent: Uzbekistan, 2017. – 592 p.
6. Mirziyoyev, Sh.M. *Public Satisfaction Is the Highest Evaluation of Our Activity*. Vol. 2. Tashkent: Uzbekistan, 2017. – 508 p.
7. Address of the President of the Republic of Uzbekistan Shavkat Mirziyoyev to the Oliy Majlis, January 24, 2020 // www.uza.uz