ADVANTAGES OF OUTSOURCING AND ITS USE IN PRESCHOOL INSTITUTIONS

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Abstract. In this article, implementation of state policy in the field of preschool education, the work carried out by the internal audit services of the Ministry based on the results of audits of preschool education, determination of the algorithm for the use of outsourcing in the provision of budgetary services, analysis of the formation of the results of activities of institutions, increasing the efficiency of spending budget funds based on the use of outsourcing, ensuring transparency and efficiency of financing the activities of preschool educational institutions, the importance of outsourcing in the development of pre-school education system, changes in the normative and legal acts adopted in our country in this regard, increasing the efficiency of budgetary expenditures have been studied. Using the experience of foreign countries, proposals were made on the application of outsourcing in budgetary practice. Keywords: social sphere, human capital, social program, education, health, financial control, outsourcing, efficiencyadorlik, cost efficiency, budget service.

Introduction

Indeed, if we look at the history of the developed countries of the world, we can see that the reforms aimed at changing the life of society in them begin, first of all, from the educational system, that is, from the issue of kindergarten, school, upbringing.

President Of The Republic Of Uzbekistan Sh.Mirziyoyev noted, “the state policy in the field of education should be based on the principle of the system of continuous education, that is, education should begin at the kindergarten and last a whole life. It is necessary to establish private schools, to make wide use of the opportunities of Public-Private Partnership” [2].

The most urgent issue is to feed the child healthy and give them quality education. It is difficult to establish a practice of providing quality education, without establishing a healthy diet. The data of the analysis in the process of carrying out research in places in the Republic testify that they are making mistakes in the process of forming cookbooks that are suitable for the age, physical capacity of the child. The biggest problem is that nurses in preschool institutions do not have the knowledge to prepare a meal. Consequently, the amount and
quality of food that is given to children every month should be regularly analyzed. Last year it was found that in some regions in the preschool institution the children were not given the harvest of fish at all.

Ensuring healthy and harmonious growth of children by further improvement of the organization of healthy nutrition of educators in public preschool institutions, Organization of feeding in accordance with established sanitary rules, norms and hygiene norms, in order to create wide opportunities for increasing the quality and effectiveness of education and training by introducing modern methods of healthy nutrition, the Cabinet of Ministers of the Republic of Uzbekistan approved resolution #626 “on further improvement of healthy nutrition system in public preschool educational institutions” on July 25, 2019. Requirements of the regulation “on the procedure for the organization of healthy nutrition in public pre-school educational institutions by outsourcing” in all types of public pre-school educational institutions, regardless of the organizational and legal form it is attached to the local and foreign business entities (outsourcing), which provide services for the organization of healthy nutrition” [4].

It is known that in such conditions theoretical and methodological and organizational issues aimed at financing pre-school educational institutions from the state budget, increasing the efficiency of funds allocated for food expenditures, as well as state procurement and outsourcing in the social sphere are of paramount importance.

**Literature Review**

Preschool institutions are a large part of the educational sphere, are engaged in the implementation of the task of providing services of a spiritual nature to society and its members. The economic changes carried out in preschool institutions depend on the development of the educational sector in many terms of the success of improving the financial provision of this sector. Therefore, “no matter how complicated the financial situation is, the necessary funds for the support and development of the sphere of Education, Health, Science and culture must be found” [16].

According to A.Smith “The reason of large number of children in the distribution of national wealth increases the cost. The use of their labor once the children are older can cover the costs of raising the children. Poverty in society is accompanied by high birth rates and high infant mortality. Population growth does not lower living standards. It is important to pay attention to pre-school and school education services in the community” [5]
T. Shultz calculated the costs incurred and the revenue generated from them to carry out research on primary, incomplete secondary and full secondary education, formal and informal education, food programmes, medical services, women and children health care. T. Shultz proposed that the education system should be viewed not only as a form of consumption, but also in the form of capital investments aimed at production [10].

“There are several approaches to financing human capital, in these approaches: financing of preschool education; financing of secondary special and higher education; financing of health care; financing of culture can be seen” [24].

“Human capital requires a certain level of expenditure, but if these costs are properly organized in the production process, it will not only cover these costs, but also bring a certain level of income” [21]. The creation of conditions for the development of human capital as a result of the financing of the social sphere was studied as a separate study by D.A.Rakhmonov [19]. D.D.Rustamova studied investments in human capital as material and intangible investments [20]. In her opinion, the material type includes all the costs necessary for the physical formation and development of a person (outputs for the birth and upbringing of a child). The intangible type includes the costs incurred for general education and special training, a certain portion of the costs incurred for health and workforce taqsimlash.

President of the Republic of Uzbekistan Shavkat Mirziyoyev in his speech on the 24th anniversary of the Constitution of the Republic of Uzbekistan noted the following. “We consider the improvement of all the activities of the education and training system on the basis of today’s modern requirements as our first level task” [1]. “Measures are taken to prevent a sharp decline in the level of social services. Extremely important for a person, the content of high-calorie food intake is improved. In order to preserve the gene pool of our people, current standards on nutrition ration of pregnant women and children will be revised on the basis of international standards” [3].

A few years ago, the mechanism “outsourcing” was used only in the private sector, today, even in budget organizations, outsourcing is used more efficiently in the provision of social services. Outsourcing is the transfer of those or functions of an organization to external performers who specialize in carrying out the same activity. In other words, outsourcing is understood as the total volume of public sector purchases of goods, works and services from the non-public sector.
From foreign scientists R.Timan in his scientific article “Outsourcing providers. Trend towards “bundled” gave the idea of using outsourcing in budget organizations through external service providers [23]. The success of the outsourcing project largely depends on understanding that it does not mean the scheme to “give and forget” the client in the outsourcing model. This is primarily the formation of partnership relations with the service provider. In many terms of the results of the work, magnifier is concerned with the timely and completeness of the transmission of the necessary information from the side, as well as compliance with the agreed schedule.

B.G. Ogyust in his scientific article “The Other Side of Outsourcing” showed the positive aspects of outsourcing for government organizations [7]. Landfeld-Smith, A.Kim in their article titled “Managing the Outsourcing Relationship. Strategic Resource Management Series” they analyzed the importance and peculiarities of outsourcing in resource management system strategy [12]. It is necessary to evaluate the alternative option of providing a budgetary service from the point of view of the effectiveness of their financing. Method of assessing the effectiveness of budgetary expenditures N. Meaning and N.Parison [18], A.A.Alexandrov and V.K.Mokriy [8], A.V.Gukova va V.V.Tarakanov [13] and in the scientific work of other scientists, the budget is based on the calculation of indicators, which allow to optimize the cost of substances and link the results of the provision of budgetary services. D.E.Amelin in his research noted that the provision of some budgetary services to competitive market entities [6]. N.Y.Ignatyuk in his scientific works noted that outsourcing has been studied by public and private businesses as a variant of the ranking of budgetary service delivery [15].

**Analysis and results**

Outsourcing is developed in highly developed countries include the countries of Anglo-Saxons Great Britain, USA, Canada, Australia, New Zealand), Scandinavian countries (Sweden, Denmark, Finland) and the countries of the Far East (Singapore, Hong Kong, South Korea). The outsourcing of the public sector, which is calculated on the basis of this methodology in the member countries of the organization for Economic Cooperation and development, accounted for 10.0 percent of the GDP in 2009. The organization for Economic Cooperation and development continuously analyzes and evaluates the share of outsourcing in the public sector[9].
In foreign countries, the function of government agencies assigned to outsourcing can be divided into three groups. The first group includes the functions that it provides, for example, feeding, cleaning of premises, discharge of waste, Guard service. These functions can easily be assigned to outsourcing, since these are not considered the main tasks of the activities of the budget organization and management bodies, their use is relatively simple standardized and does not impose high demands on performers and a high level of knowledge is not required. The second group of functions includes providing functions that require a sufficiently high professional qualification from the included performers. The functions of this group include finance and accounting, personnel management, legal service, ensuring the circulation of documents, the use of Information Technology. In recent years, outsourcing in the public sector in foreign countries is primarily concerned with the performance of the functions of this group; it is possible to demonstrate the use of information technology as the most commonly used outsourcing functions. The third group of functions that is assigned to outsourcing include the basic functions that the state governors perform directly on their own, in foreign countries this type of outsourcing is much less than others [17].

Thus, at the country and local level, the need to optimize budgetary expenditures is to increase the efficiency of budgetary expenditures on the basis of the use of outsourcing[14]. It is desirable to use outsourcing in order to increase the competitiveness of budgetary organizations, commercial and non-profit organizations that carry out budgetary services, as well as the efficiency of budgetary expenditures [22]. The main principles for the application of outsourcing in the provision of budgetary services are: compliance, limitation, variability, efficiency.

The development of our country and the well-being of our people are closely connected, first of all, with the result of reforms in the social sphere. Any social program or project that is funded from a budget account must have indicators of quality and quantity, indicators that are result-oriented [3].

In Our Opinion, It is desirable to apply in practice through four stages of the use of outsourcing in the provision of budgetary services within the methods of assessing the effectiveness of budgetary expenditures proposed by A.V. Gukova and D.M. Shor[14]. The authors cite the following outsourcing functions used in the provision of budget services:

- to represent the amount and direction of budgetary funds used by the allocator, budgetary organizations in the provision of services;
- to provide quality and affordable service to consumers, by Outsourcing organization;
organization and development of entrepreneurial activities in the market of consumer, budget services;
- development of measures aimed at optimization of budgetary funds in the region and at the local level.

At the first stage of determining the algorithm of using “outsourcing” in the provision of budgetary services, direct indicators and final indicators of the provision of budgetary services are determined. At the second stage of determining the algorithm of using outsourcing in the provision of budget services, the calculation of these indicators is presented. At the third stage, the result Index is determined by the final indicators. At the fourth stage, a decision is made to give the budget service outsourcing on the basis of the final result Index, which consists of the sum of the final performance index with the index of direct indicators. If the final result Index is smaller than 0,25, then it is possible to make a decision to give the budget service to outsourcing, if this interval is from 0,25 to 0, then it is necessary to give a certain part of the budget service to outsourcing. If the indicator is equal to 0, it is necessary to reorganize the activities of the budget organization and institution, if this indicator is greater than 0, then it will be worthwhile to give the budget service to outsourcing.

M.V. Kazakovtseva researched has given methodological approaches to the use of outsourcing in the provision of budget services. The initial step in developing a method of effective use of public funds is to determine the criteria for effective management of Public Finance. The criterion for assessing efficiency includes the number and quality description of processes and the results of the use of public funds, as well as what results indicate the basis for the effective use of public funds [17].

T. Silvestrova believes that from the point of view of providing high-quality budgetary service, it is necessary to optimize the planning of the expenditure part of the budget. The provision of budget services to outsourcing contributes to the optimization of budget costs. Therefore, when we say optimal planning of budget costs, we must understand the process of maximizing the needs of customers by choosing a reasonable variant of possible monetary costs. The acquisition of budgetary organizations and institutions subject to the executive authorities as a service provider or on the basis of outsourcing the relevant services of organizations in a competitive market is financed [22].
They noted that the development of the educational system of the country is necessary to start reforms in the educational system from its subordinate, namely from preschool institutions, and in order to further improve the system of preschool education, Decree of the president of the Republic of Uzbekistan "on measures to further improve the system of preschool education in 2017-2021" was adopted on December 29, 2016.

Table 1

<table>
<thead>
<tr>
<th>Stages</th>
<th>Responsible institutions</th>
<th>Events</th>
<th>Terms</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; stage</td>
<td>District (City) preschool departments</td>
<td>Submission of proposals for the organization of feeding in the outsourcing method to the regional administrations of one marotaba per quarter</td>
<td>Next quarter of the first month Up to 15&lt;sup&gt;th&lt;/sup&gt; day</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; stage</td>
<td>Ministry of preschool education of the Republic of Karakalpakstan, Main Department of preschool education of Tashkent City and departments of preschool education of Regions</td>
<td>Summarizing the received proposals and submitting them to the Competition Commission</td>
<td>Till the next quarter up to the 25th day of the first month</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; stage</td>
<td>Ministry of Preschool Education of the Republic of Uzbekistan</td>
<td>Selection of educators in institutions on the principles of transparency, cost-effective spending of funds on the organization of healthy nutrition in the outsourcing method</td>
<td>Till the next quarter up to the 25th day of the second month</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; stage</td>
<td>District (City) preschool departments</td>
<td>Drawing up the relevant agreements on the provision of services for the organization of healthy nutrition in institutions by outsourcing with the outsourcing who won the competition on the basis of a sample form developed by the Ministry of preschool education and placed in a special section of the official website of the ministry in the Internet world Information Network</td>
<td>Till the next quarter up to the 5th day of the third month</td>
</tr>
</tbody>
</table>
In accordance with the decision of the Cabinet of Ministers of the Republic of Uzbekistan № 626 “on further improvement of healthy nutrition system in public preschool education institutions” dated July 25, 2019, the government conducted an experiment on the conclusion of direct agreements on the supply of food products and prepared foods that meet the requirements of quality and sanitation and hygiene with 60 entrepreneurs and 266 pre-school educational institutions took part in the experiment and a total of 63760 educators were provided with food by outsourcing (delivery of ready meals to the pre-school educational institution).

Feeding in the institution by the method of outsourcing is organized on the basis of a competition conducted by the Competition Commission, whose composition is approved in accordance with the law of the Republic of Uzbekistan “on Public Procurement”. The competition on the organization of healthy nutrition of educators in institutions by the method of outsourcing is conducted by the Ministry of preschool education of the Republic of Uzbekistan (up to the 25th day of the second month of the next quarter) on the principles of transparency, cost-effective spending of funds. The commission conducts separate monitoring of outsourcing activities. Also, according to the results of their activities, they have the right to include the outsourcing in the list of “honest performer” or “dishonest performer”. The district (city) Department of preschool education (up to the 5th day of the third month of the next quarter) concludes the relevant agreements on the provision of services for the organization of healthy nutrition in institutions by outsourcing with the outsourcing winner in the competition on the basis of the model form developed by the Ministry of preschool education of the Republic of Uzbekistan.

Summary and suggestions

Proceeding from the above, it is possible to conclude that:

– One of the most problematic issues in the development of a socially oriented market economy in Uzbekistan is the application of modern methods and methods well-experienced in the private sector in the social sphere in which budget services are provided;

– it is important to introduce a method of outsourcing healthy nutrition of children in preschool institutions;

– in order to improve the organization of healthy rational and safe nutrition of educators in preschool institutions and optimize the budget costs,
it is possible to use modern methods such as keytring, children’s nutrition combinations.

In our opinion, when introducing the method of outsourcing in budgetary organizations, it is worthwhile to pay attention to the following:

– when the outsourcing of long-term projects on the organization of healthy nutrition in institutions is presented, contracts should be concluded between the district (city) pre-school education departments and the outsourcing for a period of up to five years in accordance with the decision of the Selection Commission;

– it is necessary to use the index of final results in the development of a methodology for assessing the effectiveness of budget expenditures on the basis of outsourcing in the social sphere;

– the use of outsourcing in health institutions even in the execution of the cost of nutrition of the state budget gives good results.

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