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FINANCIAL RESOURCES OF REGIONAL STATE HIGHER EDUCATION INSTITUTIONS AND THE STATE OF THEIR UTILIZATION

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Abstract. This article analyzes the formation, allocation, and effective use of financial resources in regional state higher education institutions. The aim of the study is to identify the distinctive features of the financial support system of regional higher education institutions located far from the capital, compare their level of financial independence with that of higher education institutions in the capital, and develop practical recommendations. The research methodology employs comparative analysis, a systems approach, and statistical data analysis. The findings show that regional higher education institutions rely heavily on state grant-based financing, with the main areas requiring further improvement including the diversification of contract-based and extrabudgetary revenues, the development of material and technical resources, and the strengthening of financial management capacity. In conclusion, recommendations are formulated for strengthening the integration of regional higher education institutions with local production structures, introducing regional grant programs, and digitalizing the financial management system.

Keywords: regional higher education institutions, financial resources, budget financing, regional development, financial independence, extrabudgetary revenues, tuition and grant financing system, financial management, digital economy, regional education policy.

Аннотация. В статье анализируются процессы формирования, распределения и эффективного использования финансовых ресурсов в региональных государственных высших образовательных учреждениях. Цель исследования заключается в выявлении особенностей системы финансового обеспечения региональных высших образовательных учреждений, расположенных вдали от столицы, сравнении уровня их финансовой самостоятельности с высшими образовательными учреждениями столицы, а также в разработке практических рекомендаций. В методологии исследования использованы сравнительный анализ, системный подход и анализ статистических данных. Результаты исследования показывают, что региональные высшие образовательные учреждения в значительной степени зависят от государственного грантового финансирования, а основными направлениями дальнейшего совершенствования являются низкая доля поступлений от контрактной формы обучения и внебюджетных доходов, недостаточное развитие материально-технической базы и нехватка квалифицированных специалистов в области финансового управления. В заключении сформулированы рекомендации по укреплению интеграции региональных высших образовательных учреждений с местными производственными структурами, внедрению региональных грантовых программ и цифровизации системы финансового управления.

Ключевые слова: региональные высшие образовательные учреждения, финансовые ресурсы, бюджетное финансирование, региональное развитие, финансовая самостоятельность, внебюджетные доходы, контрактно-грантовая система, финансовое управление, цифровая экономика, региональная образовательная политика.

INTRODUCTION

Around the world, ensuring the effective use of financial resources in all state institutions has consistently received a great deal of attention. International experience shows that many countries pay serious attention to the effective financing of education, including higher education. According to World Bank data, in recent years, an average of 12.0–14.0% of government expenditure worldwide has been directed toward education. At the same time, higher education financing across the world is carried out in two forms: through state budget funds and through funds generated from the provision of educational services. In particular, in many European

countries, educational institutions, including higher education institutions, are financed from state budget funds. According to global practice, state budget funds predominate in the financing of higher education institutions in economically developed countries. For example, in countries such as Austria, Italy, France, Norway, Denmark, and Sweden, budget funds currently account for more than 90.0% of the sources of financing for higher education institutions. This indicator stands at nearly 80.0% in countries such as the United Kingdom, Portugal, Finland, the Netherlands, and Spain, reflecting the fact that these countries pursue an active policy in the field of higher education.

To date, numerous scientific studies have been conducted worldwide, and continue to be conducted, with the aim of ensuring the rational and effective spending of budget funds in higher education institutions and further improving this process. These studies place priority attention, first of all, on the various sources of revenue generation for higher education institutions worldwide, namely, state budget funds, funds derived from the commercialization of educational services, sponsorship funds, funds received through the establishment of alumni funds, and funds derived from the commercialization of scientific research, as well as on increasing their volume. In addition, the ways in which the revenues of higher education institutions generated through such methods and forms are spent have also remained a constant focus of these studies. However, under the conditions of current globalization and, in particular, the innovative and digital development of the world economy, it has become evident that the issues of ensuring the rational and effective use of budget funds in higher education institutions, in strict compliance with the principles of a market economy, have not been sufficiently studied scientifically. It is likewise noticeable that, to date, insufficient scientific research has been carried out on the widespread introduction of results-oriented financing methods for budget funds in the higher education system and on improving the allocation of expenditure toward scientific and innovative developments.

In recent years, as part of the reform of the higher education system in Uzbekistan, new higher education institutions have been established in all regions, and the material and technical base of existing institutions has been expanded. However, certain aspects of the financial resource management system require further improvement. This situation calls for an in-depth scientific analysis of the financial support of regional higher education institutions.

LITERATURE REVIEW

The problem of managing the financial resources of higher education institutions has been studied by foreign researchers and international organizations from various perspectives.

Among foreign researchers, N. Barr [1] substantiated the need to maintain a balance between social equity, accessibility, and economic efficiency in higher education financing. J. Salmi and A. M. Hauptman [2] conducted a comparative evaluation of various mechanisms for allocating public funds to higher education institutions, including formula-based and performance-based financing models. A. Ziderman [3] examined the design, repayment, and financial sustainability of student loan schemes based on the experience of developing countries.

Among researchers studying the higher education system of CIS countries, I. V. Abankina, T. V. Abankina, and L. M. Filatova [4] analyzed the differentiation of Russian universities according to the volume and sources of their financing. T. L. Klyachko and V. A. Mau [5] examined the structural transformation of universities and the financial and institutional challenges associated with their future development.

Regarding Uzbekistan and Central Asia, D. Ambasz and his co-authors [6] analyzed the financing, governance, research capacity, and university-industry linkages of higher education institutions in Central Asian countries. The legal foundations for expanding the financial independence of state higher education institutions in Uzbekistan were established by Resolution No. PQ-61 of the President of the Republic of Uzbekistan [7]. The theoretical foundations of cooperation among universities, industry, and government were developed by H. Etzkowitz and L. Leydesdorff within the Triple Helix model [8].

RESEARCH METHODOLOGY

The comparative analysis method was used to compare the financial support indicators of higher education institutions in the capital and the regions, as well as the differences among various regions.

The systems analysis method made it possible to study the processes of forming, allocating, and controlling financial resources in regional higher education institutions as an interconnected and integral system.

The statistical analysis method was applied to analyze financial indicators based on data from the Statistics Agency of the Republic of Uzbekistan, the Ministry of Higher and Secondary Special Education, and the Ministry of Finance.

Monographic analysis was used to establish the theoretical basis through the study of scientific works, reports, and regulatory documents by foreign and local scholars.

ANALYSIS AND RESULTS

A number of measures have been introduced to strengthen the financial independence and sustainability of higher education institutions, improve their material and technical resources, and gradually expand their authority to determine tuition fees based on economic demand, institutional performance, and cost-recovery requirements. In recent years, the number of higher education institutions in our country has increased 2.5-fold, reaching 200. Meanwhile, the enrollment coverage rate has risen from 9.0% to 38.0%. A number of tasks have been set to ensure the financial independence and stability of higher education institutions and to strengthen their material and technical support, including “gradually transferring higher education institutions to a self-financing system, ensuring financial stability, improving the wage system, introducing effective and transparent financing mechanisms, and gradually moving toward a system in which tuition fees for bachelor’s degree programs (master’s degree specialties) are independently determined based on the personnel needs of the sectors of the economy, as well as the projected ranking of higher education institutions and their level of cost recovery.”

The financial resources of regional state higher education institutions located in the Republic of Uzbekistan are formed mainly from state budget funds, contract payments, and extrabudgetary revenues. However, unlike the leading universities in the capital, regional higher education institutions have a relatively higher share of state grants, while extrabudgetary revenues remain at a considerably lower level.

Table 1
Comparative analysis of the financing structure of higher education institutions in the capital and the regions (2024, %)¹

Source of financing	Capital HEI	Regional HEI	Difference
State budget (grant)	38.5	52.7	+14.2
Contract payments	45.2	37.4	-7.8
Extrabudgetary revenues	12.6	7.1	-5.5
Foreign grants and projects	3.7	2.8	-0.9
Total	100.0	100.0	-

The data in the table show that the share of the state budget in regional higher education institutions is 14.2 percentage points higher than in the capital, which indicates a lower level of financial independence. Notably, the difference is not limited to the share of grants alone; the shares of all three alternative financing sources—contract payments, extrabudgetary revenues, and foreign grants—are also lower, indicating the need for a comprehensive approach to revenue diversification.

The main reason for this is the relatively low income level of the population in the regions, which consequently limits the possibility of raising contract-based tuition fees. At the same time, from the standpoint of economic theory, this situation can be explained not only from the demand side but also from the supply side: the limited development of market-oriented educational fields, applied programs, and consulting services at regional HEIs restricts their potential to generate contract-based and extrabudgetary revenues. In other words, the low level of contract-based revenue is linked not only to the low purchasing power of the population but also to the fact that the range of services offered by regional HEIs could be further expanded and more closely aligned with market demand.

A structural analysis of the own-source revenues of higher education institutions in Uzbekistan shows that these revenues are generated primarily from tuition payments, while income from commercial activities, research, and other services remains relatively limited [9]. This indicates opportunities to further develop mechanisms for commercializing research results and expanding market-oriented educational and consulting services.

In terms of the internal allocation of financial resources, the following are the main areas of expenditure at regional higher education institutions: salaries and social payments, 55–65%; utilities and maintenance of buildings and structures, 12–18%; educational and methodological support, 8–12%; research activities, 3–6%;

¹ Source: Compiled and calculated by the author based on data from the Ministry of Higher Education, Science and Innovation of the Republic of Uzbekistan.

capital expenditures, 3–7%; and administrative management, 4–6%. Compared with universities in the capital, the share of funds allocated to research and capital expenditures at regional institutions is significantly lower, which may limit the expansion of their innovative activities. This expenditure structure, in which nearly two-thirds of funds are allocated to salaries and social payments, leaves relatively limited resources for development, innovation, and infrastructure projects.

The level of financial support also varies across regions. While higher education institutions in large industrial and densely populated regions, such as Tashkent Region, Samarkand, and Fergana, have a relatively higher level of contract-based revenue, this indicator is considerably lower in regions such as Surkhandarya, Kashkadarya, and Khorezm.

Table 2

Average level of contract-based revenue of higher education institutions by region (2024, conditional units, Tashkent City = 100)²

Region	Relative index	Difference from Tashkent City
Samarkand	68	32
Fergana	64	36
Bukhara	57	43
Khorezm	45	55
Kashkadarya	49	51
Surkhandarya	42	58

The descriptive statistical indicators calculated on the basis of the given data are as follows: the average index value across the regions is approximately 54.2 units, while the difference between the highest indicator (Samarkand, 68) and the lowest indicator (Surkhandarya, 42) amounts to 26 points. In other words, the level of contract-based revenue of the most developed regional HEI is nearly 1.6 times higher than that of the region with the lowest indicator. This shows that significant disparities exist not only between the capital and the regions but also among the regions themselves.

Within the scope of the study, the following conceptual formula is proposed for assessing the level of financial independence of HEIs:

Financial Independence Index = (Contract Payments + Extrabudgetary Revenues + Foreign Grants) / Total Financing × 100%

Based on this formula, the Financial Independence Index (FII) is approximately 61.5% for capital-city HEIs and only 47.3% for regional HEIs. This indicator shows that, from the standpoint of resource dependence theory, regional HEIs continue to demonstrate a relatively high level of dependence on central budget allocations.

Based on the FII indicator and the contract-based revenue index presented in Table 2, regional HEIs can be conditionally divided into three groups:

Regions with relatively high financial potential (Samarkand and Fergana), where there is an opportunity to further increase independence through a diversification policy;

Regions with average potential (Bukhara), which are in need of targeted public-private partnership programs;

Regions with low potential (Kashkadarya, Surkhandarya, and Khorezm), where opportunities to significantly increase contract-based revenue in the short term may be limited; therefore, targeted state support and long-term institutional development programs are necessary.

In many regional higher education institutions, a system of joint scientific and practical projects and contract-based orders with major enterprises in the region has not been sufficiently established. As a result, cooperation within the university–government–business triangle of the Triple Helix model has not yet reached its full potential, which may limit opportunities for higher education institutions to generate revenue from applied research.

The number of specialists in the regions who specialize in financial analysis, strategic planning, and project financing is limited. Expanding the number of qualified specialists could contribute to improving strategic financial decision-making and identifying diversified sources of income.

Foreign experience shows that there are a number of effective approaches to increasing the financial sustainability of regional higher education institutions.

² Source: calculated by the author based on data from the Statistics Agency.

In China, regional universities are jointly financed by central and provincial government authorities, which allows financing to be aligned with regional development priorities [10]. Such a two-tier central-regional financing model encourages regional government authorities to actively support local universities, as they participate both in allocating funds and in benefiting from educational outcomes.

In Poland, targeted grants are allocated to regional universities from European Union structural funds, which has strengthened their research and infrastructure capacity [11]. This experience shows that regional inequality at the infrastructure level can be reduced through the targeted attraction of external international financing sources. However, local institutional capacity, including project management and accountability, is an important prerequisite for the effective use of these grants.

In Russia, a policy aimed at increasing the competitiveness of regional universities is being implemented through the allocation of additional state grants within the framework of the national program "Priority 2030" [12]. This program relies on the principle of performance-based financing, meaning that additional funds are distributed depending on the university's level of achievement of strategic indicators. This encourages higher education institutions to play a more active role in institutional and regional development.

Summarizing the experience of these three countries, the following general trends can be identified:

- (a) sharing financial responsibility between the regional and central levels of governance;
- (b) introducing performance-based additional financing mechanisms;
- (c) directing international and interregional funds toward the targeted development of infrastructure and scientific potential.

These trends can be applied in an adapted form in the context of Uzbekistan.

CONCLUSION AND SUGGESTIONS

Based on the results of the conducted research, it is advisable to implement a number of practical measures aimed at increasing the financial independence of regional state higher education institutions.

It is necessary to expand contract-based scientific and practical cooperation with regional production enterprises, farms, and small business entities and to develop applied research and consulting services based on their orders. This will serve to significantly increase the share of non-budgetary income of regional higher education institutions.

In order to reduce financial inequality among regions, it is recommended to introduce special regional support grant programs for higher education institutions located in areas with a low level of economic development.

Introducing a unified digital financial management platform in regional higher education institutions will serve to increase the transparency of financial reporting and improve the effectiveness of management decisions.

In conclusion, the effective management of the financial resources of regional state higher education institutions is of great importance not only for these institutions themselves but also for the sustainable socioeconomic development of the regions. Through the consistent implementation of the recommendations presented in this article, it will be possible to create the necessary conditions for increasing the financial independence and competitiveness of regional higher education institutions in the coming years.

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