

REPORT ON THE MOVEMENT OF DEVELOPMENT FUNDS THE PROCEDURE AND PREPARATION IN BUDGET ORGANIZATIONS

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Abstract

In the article, the sources of formation of the development fund of the budget organization and the directions of spending, the ways of rational distribution of financial assets, that is, the calculation of funds in the implementation of the implementation of income and expenditure estimates, the organization of the process of accounting and control of the execution of budgets of the budget system topical issues and scientific and methodological aspects of Also, the procedure for drawing up a report on the movement of funds of the development fund of budget organizations was considered.

Keywords: Funds of the development fund, estimates of income and expenses, accounting of funds, control, budget system, budget organization, extra-budgetary funds, sources of extra-budgetary funds, spending directions.

In the conditions of economic globalization, the budget and tax policy conducted in our country, first of all, on the basis of the principle of "For the value of human", envisages the further increase of welfare, the rapid development of entrepreneurship, the reduction of tax burden and budget expenses, the provision of openness and transparency of budget information, and the formation of an active civil society. Ensuring the comprehensiveness and integrity of the state finances, the efficiency and effectiveness of the use of budget funds requires the creation of a complete and reliable information base. From this point of view, it is important to take into account the income and expenses of extra-budgetary funds of budget organizations in the budget system funds. In the decision of the Cabinet of Ministers of the Republic of Uzbekistan №506 of August 24, 2020 "On approval of the strategy for improving the public finance management system of the Republic of Uzbekistan in 2020-2024", reflecting the funds of extra-budgetary funds of budgetary organizations in the structure of the consolidated budget is an important direction in improving¹ the management of public finances. was recorded as According to the Law of the Republic of Uzbekistan dated December 30, 2020 №660 "On Amendments and Additions to Certain Legislations of the Republic of Uzbekistan in Connection with the Improvement of the Budget Process", "off-budget funds of budget organizations" were included in the consolidated budget of the Republic of Uzbekistan.²

With funds at the expense of the State budget of the Republic of Uzbekistan deepening of economic

¹ 'ON THE APPROVAL OF THE STRATEGY FOR IMPROVING THE STATE FINANCE MANAGEMENT SYSTEM OF THE REPUBLIC OF UZBEKISTAN IN 2020 — 2024 " Decision of the Cabinet of Ministers of the Republic of Uzbekistan, No. 506 dated 24.08.2020.

² "ON AMENDMENTS AND ADDENDUMS TO CERTAIN LEGISLATIVE DOCUMENTS OF THE REPUBLIC OF UZBEKISTAN WITH RESPECT TO THE IMPROVEMENT OF THE BUDGET PROCESS" Law of the Republic of Uzbekistan, No. ORQ-660 dated 30.12.2020

reforms in the provided sectors, budget improvement of the mechanism of providing funds to organizations, budget on September 3, 1999 for the purpose of effective and accurate use of funds "Budget Organizations" of the Cabinet of Ministers of the Republic of Uzbekistan №414 on improving the procedure for providing funds The decision was adopted, and from January 1, 2000 budget organizations a new procedure for funding expenses was introduced.

In the process of budget execution, accounting is established in budget organizations for continuous accounting, documenting, and systematic formation of information about the formation and spending of state budget funds and extra-budgetary funds of budget organizations.

Reasonable and effective use of budget funds, prevention of budget deficit is one of the urgent issues. "Of course, the State Budget is not immeasurable³, it is necessary to strictly save the funds, ensure that they are used for the specified purpose and rationally. This is an obvious and undeniable truth,⁴" said President

Sh.M.Mirziyoyev in his speeches. Budget organizations are considered the main consumer of budget funds, organize the expenses of the state budget and are financed from the budget based on the cost estimate. Also, in accordance with the legislation, the budget organization makes expenses within the budget estimates for extra-budget funds, indicating the sources of organization and directions of use. In recent years, as part of the implementation of the state finance reform project, the introduction of the principles of budgeting oriented to the last result, the transfer of the budget to the treasury, the promotion of the policy of setting the medium-term budget prospects, other changes in the state and budget policy its implementation requires improvement of the procedures for determining the expenses and developing estimates, mobilization of extra-budgetary funds in the budget organizations.

The budget code defines the sources of income formation of these funds, the directions of spending, the characteristics of the formation of these incomes and the procedures for their use, decrees of the President of the Republic of Uzbekistan, decisions of the Cabinet of Ministers of the Republic of Uzbekistan or relevant ministries and approved regulated on the basis of regulations. In particular, on the basis of article №60 of the Budget Code of the Republic of Uzbekistan and the decision of the Cabinet of Ministers of the Republic of Uzbekistan №414 dated September 3, 1999 "On improving the procedure for providing budget organizations with funds", the funds of the Development Fund of Budget Organizations are formed at the expense of:

1. At the end of the last working day of the reporting quarter, the funds saved according to the cost estimate are excluded, except for the funds provided for the financing of capital investments.

Based on this source, it is important to direct the funds saved according to the cost estimates of budget organizations to the development fund, to achieve high results in the use of budget funds and to create conditions for the rational distribution of available funds.

2. Incomes from the sale of goods (works, services) according to the specialization of activity.

In this direction, there are many opportunities and privileges for budget organizations, including the provision of paid educational services and other services to state educational institutions in accordance with the tasks defined in the statute of the Law of the Republic of Uzbekistan №637 of September 23, 2020, as well as entrepreneurial activities given the right to practice. In this case, provision of paid educational services is public education it is mentioned that it does not interfere with the main activities of the institutions. Also, budget organizations in health care, culture, water management and other similar fields are defined to receive income from the sale of goods (works, services) according to their specialty.

3. A part of the funds received from the lease of property on the budget organization's balance sheet.

³ President of the Republic of Uzbekistan Sh. Address of M. Mirziyoyev to the Oliy Majlis 2019.

⁴ President of the Republic of Uzbekistan Sh. M. Mirziyoyev's speech at the extended meeting of the Cabinet of Ministers on the main results of the social and economic development of our country in 2016 and the most important directions of the economic program for 2017. 16.01.2017.

According to the Decree of the President of the Republic of Uzbekistan dated January 14, 2019 No. PF-5630 "On measures to fundamentally improve the management of state assets, the regulatory system of combating monopoly and the capital market" and the amendments made to it, income from the rent of vacant objects by budget organizations funds are distributed as follows:

- 40 percent - to the state property balance keeper;
- 25 percent - to the relevant local budget income;
- 35 percent - "Idle" under the State Asset Management Agency to the Center for the Organization of Effective Use of Objects".

4. Funds to be left at the disposal of budget organizations in the prescribed manner.

Funds received from the sale of goods and material assets previously used in budget organizations and currently unused, freed up on the basis of current and perfect repairs, or planned to be realized on the basis of production in accordance with the direction of activity, and on the basis of other similar reasons, personal funds of budget organizations under the Development Fund of Budget Organizations are collected in treasury accounts. Based on the decision of the Cabinet of Ministers of the Republic of Uzbekistan dated September 3, 1999 №414 "On improving the procedure for providing budget organizations with funds", these funds are distributed by budget organizations in the following order:

50 percent - transferred to the relevant budget income,

50 percent - on the development fund of budget organizations (on the financial incentive fund of medical organizations) in personal treasury accounts of budget organizations (on budget organizations that have not been executed by the treasury - demand deposit account numbers) remains.

Funds received from the sale of goods and material assets, left at the disposal of budget organizations, are directed by them to strengthen the material and technical base in accordance with the field of activity.

5. Funds received from sponsorship.

All amounts of sponsorship funds provided to budget organizations by legal entities and individuals, unless otherwise agreed with the sponsors, will be directed to strengthening the material and technical base of the budget organization.

Extra-budgetary funds in budget organizations are used to increase the efficiency of the employees of budget organizations, to stimulate their work, to develop the material and technical base and to create conditions for the settlement of personnel, and this, in turn, reduces the costs of the state budget serves.



1- Picture. Sources of funds of the development fund.⁵

Before drawing up the form of the report on the movement of funds for the budget organization development fund, organizations: - according to the type of activity during the reporting quarter, production and sale of products (work, services), temporarily unused buildings and other state the completeness of preliminary documents on property lease, sponsorships provided by legal entities and individuals to Budget organizations, as well as Budget funds saved on the last business day of the reporting quarter; - they check the correctness of the statements taken from the account number and the data of the relevant account registers. Budget organizations keep accounts of extra-budgetary funds in the accounts from the above-mentioned sources. That is, separate personal accounts for each source are opened by financial authorities in accordance with the established procedure and included in the treasury program. Acceptance of legal and financial obligations on extra-budgetary funds, as well as cash expenses of extra-budgetary funds, are carried out within the received extra-budgetary funds and are formalized in the same manner as budget funds. After the approval of the budget, about state and local taxes and revenues, changes in administrative-territorial division, subordination of enterprises, organizations and economic associations, construction objects under different subordination new laws adopted on changes in the redistribution of capital investment limits between transactions between the Budgets that occur during the Budget implementation are carried out on mutual settlements. Special attention is being paid to the purposeful and rational use of funds in the course of the reforms implemented in the budget system. In this regard, the study of foreign experiences of budget accounting is of particular importance in conducting scientific research. Also, improving budget accounting and reporting requires in-depth study of foreign experiences of budget accounting, advantages and stages of their application.

Literature analysis.

INQo'ziyev, SH.V. Ganiyev, ASRamazanov stated: Budget accounting and control is carried out on the execution of the budget of the state budget, state special purpose and other non-budgetary funds, and the formation of information on the state of execution of budgets. provides⁶

Mehmonov SU, Kuliboyev A.Shlar "Budget organizations out of budget in the training manual entitled "accounting of savings": in order to save budget funds and use them effectively and precisely Budget organization development fund to budget organizations the right to form was given⁷- this also indicates that the funds of the development fund serve for the benefit of the budget organization.

Buzrukkhanov Sarvarkhan Munavarkhonovich said: budget organizations have budgeted budget estimates and non-budgetary budgeted income and expenses estimates, as well as the process of drawing up the state budget directly for the reporting year and submitting the approved budget parameters to budget organizations closely related to the delivery process.⁸

Research methodology.

This article analyzes the wide-scale practical work carried out in Uzbekistan in the introduction of control over the use and accounting of funds of the extra-budgetary development fund by budget organizations. In order to make this process of analysis more understandable and clear, the method of drawings and tables is used in the article

⁵ Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated September 3, 1999 No. 414 "On improving the procedure for providing budget organizations with funds"

⁶Qo'ziyev, SH.V. Ganiyev, AS Ramazanov. Budget accounting and control: Textbook /; - T.: "Nihol print" OK, 2022. 632 p.

⁷ Mehmonov S.U, Kuliboyev A.Shlar "Budget organizations out of budget Savings account" study guide, ECONOMY-FINANCE 2018

⁸S.M. Buzrukkhanov. ACCOUNT OF FUNDS OF BUDGET ORGANIZATIONS: Study guide; Tashkent 2022, 27 p.

Analysis and results.

When drawing up a report on the movement of funds of the extra-budgetary development fund of budget organizations, the following tasks are set before them:

- organization according to the requirements of current legal documents;
- initial and summary documents, correct registration in the account registers on time;
- ensure that extra-budgetary funds are spent and saved in accordance with income and expenditure estimates;
- accurate, complete and timely reflection of its existence and activity in accounting accounts;
- control of the integrity of funds, monetary documents, financial investments in the organization's treasury, personal accounts;
- to timely reflect funds in foreign currency in the account registers by determining the exchange rate differences determined by the Central Bank of the Republic of Uzbekistan;
- formulating accounting information on the status and movement of funds in the development fund of the budget organization, etc.

Summary

In conclusion, it can be said that at a time when comprehensive economic reforms are being carried out in many sectors and sectors of the economy of the Republic of Uzbekistan, and their results are showing their impact on economic indicators, the state budget legislation Strengthening and improvement is the main part of the reform of the state financial system is one of the directions. Control of funds in the budget system practical work is ongoing and budget accounting in budget organizations to create higher-quality financial reports by radically reforming its operations, also provides a great opportunity to evaluate the results of public sector activities, increases the transparency of information, financial accounting and statistical reports to the budget provides integration at the level, increases reliability and completeness of information enables effective management of state assets. It is the funds of the extra-budgetary development fund of budget organizations that make it possible to further improve the activity of the budget organization.

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