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«METHODODOLOGICAL ISSUES OF ORGANIZING INTERNAL
AUDITS AND CONTROL OF OFF-BUDGET FUNDS IN HIGHER
EDUCATION INSTITUTIONS»

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ADVANCED PEDAGOGICAL TECHNOLOGIES IN EDUCATION**METHODOLOGICAL ISSUES OF ORGANIZING INTERNAL AUDITS AND CONTROL OF OFF-BUDGET FUNDS IN HIGHER EDUCATION INSTITUTIONS****KHOJAEV AZIZKHON**Associate professor of Fergana Polytechnic Institute
E-mail: a.xojayev@ferpi.uz, phone.: (+99890) 274-33-99**Abstract:**

Objective. The article describes the issues of improving the income and accounting of extra-budgetary activities in higher education institutions. Study of non-budgetary activities in higher education institutions and determination of ways to improve their accounting.

Methods. Statistical methods such as systematic approach, comparative analysis, statistical analysis, and comparison are widely used in the research.

Results. In the study, the directions of income-generating activities of higher education institutions, their consumers, the resources necessary for the implementation of these activities, and other activities in the organizational structure of the university were studied in detail. New analytical accounts of accounting were recommended for the improvement of processes related to them.

Conclusion. The structural structure of the income-generating activities of higher education institutions was studied for their off-budget activities. Also, based on analytical accounts recommended on the basis of the results of the research, it is possible to objectively determine the income received from each of the extra-budgetary activities of higher education institutions.

Keywords: budget organization, higher education institution, funding sources, extra-budgetary funds, income and expenditure estimates, control, internal audit, financial control, state financial control, staff table

Introduction. Today, one of the main issues is taking into account the correct Organization of accounting for income and expenses in state higher education institutions. Because recently, in the information provided by the Ministry of Higher Education, Science and innovation, 49 out of 69 State Higher Education Institutions ended their activities with profit and the remaining 20 with a loss [1].

Accordingly, it can be said that one of the important issues is to study the activities of state higher education institutions, the implementation of estimates of their incomes and expenses, and the proper organization of extra-budgetary funds. Because now, state higher education institutions are financed from the state budget, on average, 25-30 per cent, and the rest is financed from extra-budgetary funds.

It can be seen that studying the nature, types and accounting of non-budgetary funds from state higher

education institutions is considered one of the important issues, which determines the relevance of the selected research topic.

Literature revives. In the structure of revenues of extra-budgetary funds of budgetary organizations, the issues of formation of revenues of the development fund of budgetary organizations, formation of revenues of material incentives and development funds of medical organizations, formation of revenues of extra-budgetary funds of ministries, state committees and agencies, formation of extra-budgetary funds of budgetary organizations at the expense of collected payments are covered by the Code [2].

The guidelines on the organization of accounting in budget organizations have been approved, which include theoretical and practical issues of the organization of accounting [3].

A.K. Ibragimov and B.B. Sugirbaev's research paper studied the theoretical and practical issues of budget control and audit

organization [4]. In M. Ostanakulov's research, the issues of accounting organization in budget organizations were investigated [5]. In the research of S.U. Mehmonov, the issues of improving

accounting and internal audit methodology in budget organizations were studied [6]. M.Kh.Saidov studies higher educational institutions.

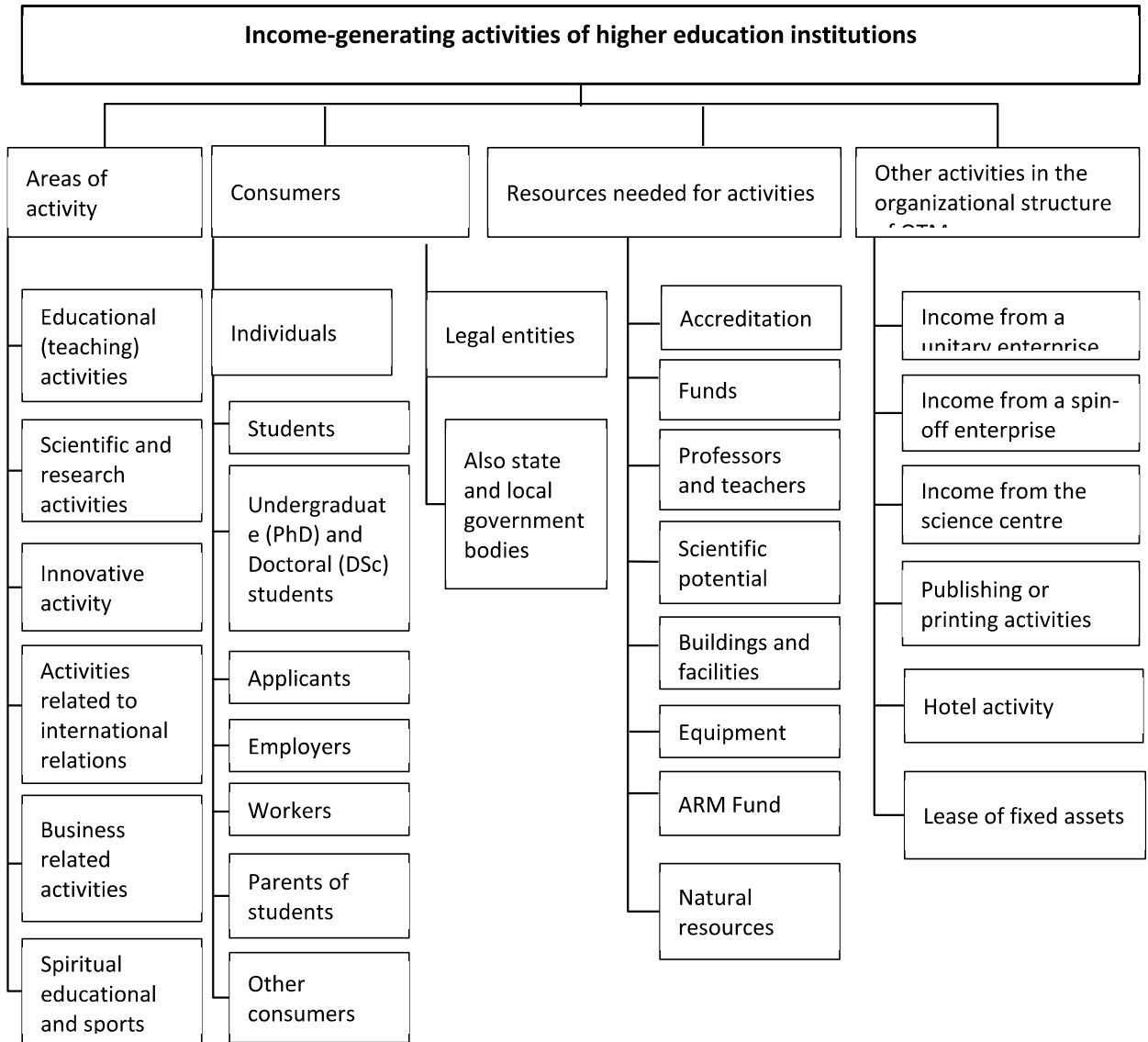


Figure 1. Structural structure of income-generating activities of higher education institutions [9]

Methods. Statistical methods such as systematic approach, comparative analysis, statistical analysis, and comparison are widely used in research based on the theoretical and practical importance of scientific work.

Results and discussion. Today, in the financing of state higher education

institutions, special attention is paid to the issues of accounting for the state budget as well as non-budgetary funds. Therefore, it is necessary to know the extra-budgetary activities of higher education institutions and their types of income.

In general, the areas of activity that bring income to higher education

institutions can be seen in the following picture (Figure 1).

Higher education institutions can be divided into the following groups according to the areas of income-generating activity:

1. Earnings from the main activity:

–teaching students, including foreign students

–training of basic doctoral students (PhD) and doctoral students (DSc);

–providing in-depth education;

–training in additional subjects for admission to universities;

–training in retraining and professional development courses for professors and teachers;

–additional paid education, including organization of circles, sections, and clubs;

–training in specially created conditions;

–other educational services.

2. Income from scientific and research activities:

–sale of scientific (scientific-technical) developments, objects of intellectual property;

–provision of services related to scientific research: consulting, expertise, patent work, etc.;

–execution of business contracts and state grants based on scientific research works;

–income from publishing scientific journals, and holding scientific conferences and seminars.

3. Income from innovative activities:

–income from the introduction of innovations;

–income from the introduction of new scientific developments created by professors and teachers.

4. Income from activities related to international relations:

–Training of students based on joint educational programs;

–Involvement of international students in educational exchange programs;

–Conducting international conferences and seminars;

–Attracting international grants.

5. Income from business activities:

–Income from renting buildings;

–Deposit funds;

–Purchase and sale of shares and other securities of other companies;

–Student accommodation fees;

–Providing hotel services;

–Proceeds from financial sanctions (fines, fines, etc.).

6. Income from spiritual educational and sports activities

–conducting social and spiritual events;

–organization of short-term courses on improving the social and financial literacy of the population;

–earning income by renting out the university's sports facilities or attracting additional users to clubs.

Also, today, income is received from students' basic, increased or differentiated payment contract funds, payments made to universities for the re-acquisition of credit debts of students from subjects they failed to master under the credit-module system. But since all of them are reflected in one account, it is not possible to get transparent information about each of them. Accordingly, to improve the activities of state higher education institutions, it is recommended to obtain the following analytical accounts:

– the following accounts are recommended to improve the analytical calculations for the base calculation amount, and increased and classified part of the payment contract funds:

"343610 (175/1) - Funds received from the amount of the basic payment contract";

Analytical accounts "343620 (175/2) - Funds from increased and differentiated payment contract amount" are recommended. With the help of these recommended analytical accounts, the payment of the basic, increased and differentiated part increases the ability to obtain accurate information on the fulfilment of contractual obligations and make relevant financial decisions.

– It was recommended to open a new analytical account called "343630 (175/3)-Debt payments from subjects according to the credit module system" and keep the related calculations in this account in connection with the payments made for the re-acquisition of credit debts of the students under the credit-module system. This makes it possible to obtain information on credit debt in higher education institutions under the credit-module system.

– In order to account for the payment funds received from students in student accommodation, it was recommended to open a new analytical account "343650 (175/5)-Student accommodation fees" and to maintain it. It is possible to receive information on the funds of the payment made through this.

Through the introduction of the above analytical accounts, it is possible to transparently determine the final financial results of the educational institution by calculating the income and expenses received from the higher education institutions in the areas of activity.

Conclusion. The following conclusions were drawn based on the research conducted on the improvement of the calculation of income and expenses in the extra-budgetary activities of higher education institutions:

1. In order to find additional extra-budgetary funds for the activities of the higher education institution, it is necessary to take into account the existing material and technical base, scientific potential and the capabilities of professors and teachers.

2. The structural structure of the revenue-generating activities of the state higher education institutions in terms of extra-budgetary activities was clarified and the structure of their possible income was studied.

3. In addition, separate analytical accounts for the base calculation amount, the increased and classified part of the payment contract funds in higher education institutions today were recommended:

"343610 (175/1) - Funds received from the amount of the basic payment contract";

Analytical accounts "343620 (175/2) - Funds from increased and differentiated payment contract amount" are recommended. With the help of these recommended analytical accounts, payment of the basic, increased and differentiated part of higher education institutions will increase the ability to receive accurate information on the fulfilment of contractual obligations and make relevant financial decisions.

4. To open a new analytical account called "343630 (175/3)-Debt payments from subjects under the credit module system" regarding the payments made by students for re-acquisition of credit debt from subjects they failed to master under the credit-module system introduced in universities and the calculations related to them it was recommended to keep in this account. This makes it possible to obtain information on credit debt in higher education institutions under the credit-module system.

5. In order to account for the payment funds received from students in student accommodation, it was recommended to open a new analytical account "343650 (175/5)-Student accommodation fees" and to maintain it. It is possible to receive information on the funds of the payment made through this.

The above directions of activity recommended to higher education institutions, the recommendation to consider extra-budgetary funds through the

inclusion of analytical accounts, provides the opportunity to determine the final financial results of the specific activity of the educational institution by calculating the income and expenses received from the higher education institutions according to the activities.

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THEORETICAL FOUNDATIONS OF ESTABLISHING NEW TECHNOLOGIES ON PERSONAL MANAGEMENT SYSTEM

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Abstract:

Objective. It consists in the development of scientific and practical recommendations and proposals for improving team management processes in the service sector.

Methods. This article uses the methods of scientific observation, abstract-logical thinking, conversation, statistical, economic, financial, and expert assessment. The reliability of the information base used in this article is explained by the fact that they are obtained from official sources, and the reliability of the developed proposals and recommendations is explained by the level of compliance with the priority directions and programs of the development of our republic. Relevant conclusions in the field have been adopted into practice by official organizations.

Results. The scientific significance of the research results is explained by the fact that the theoretical-methodological and methodological apparatus for the further development of the improvement of team management processes in industry, service and other fields has been formed from the developed scientific-practical proposals. The conclusions and theoretical knowledge obtained on the improvement of team management processes in the service sector can be used as a scientific resource in the Ministry of Higher and Secondary Special Education of the Republic of Uzbekistan and other enterprises in the service sector.

Conclusions. Team management in the service sector reaches a high level of improvement of skills, and as a result of active activities and special training, its increase occurs. The worker is interested

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