

**BYUDJETDAN QO'SHIMCHA MABLAG'LAR DAROMADLARINI OLISH VA
BOSHQARISH MEXANIZMLARINI TA'MINLASH (BYUDJET TASHKILOTLARI
MISOLIDA)**

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ANNOTATSIYA: Mazkur maqolada byudjet tashkilotlarida byudjetdan tashqari mablag'larni olish va boshqarish mexanizmlarini tahlil qiladi. Unda mavjud muammolar – hisobning noaniq mezonlari, ta'lim muassasalarida daromadlarni noto'g'ri tan olish, davlat mulkini ijaraga berishdagi metodologik kamchiliklar ko'rib chiqilgan. Muammolarni hal qilish uchun yagona davlat hisob tizimini joriy etish, daromadlarni xizmat ko'rsatish davriga bog'lab hisobga olish, ijarani iqtisodiy jihatdan asoslash taklif etilgan. Tadqiqot byudjet tashkilotlarining moliyaviy mustaqilligi va samaradorligini oshirishda zamonaviy boshqaruv mexanizmlarining ahamiyatini ta'kidlaydi.

Kalit so'zlar: byudjet tashkilotlari, byudjetdan tashqari mablag'lar, daromadlar hisobi, moliyaviy avtonomiya, davlat mulki ijara, moliyaviy shaffoflik.

**MECHANISMS FOR GENERATING AND MANAGING EXTRA-BUDGETARY
REVENUES (THE CASE OF BUDGETARY ORGANIZATIONS)**

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ABSTRACT: The article analyzes the mechanisms for generating and managing extra-budgetary funds in budgetary organizations. It examines existing problems – unclear accounting criteria, incorrect revenue recognition in educational institutions, and methodological shortcomings in the leasing of state property. To address these issues, the implementation of a unified state accounting system, revenue recognition based on the service period, and economic justification for leases are proposed. The research emphasizes the importance of modern management mechanisms for enhancing the financial autonomy and efficiency of budgetary organizations.

Keywords: budgetary organizations, extra-budgetary funds, revenue accounting, financial autonomy, state property lease, financial transparency.

**МЕХАНИЗМЫ ОБЕСПЕЧЕНИЯ ПОЛУЧЕНИЯ И УПРАВЛЕНИЯ ДОХОДАМИ ОТ
ВНЕБЮДЖЕТНЫХ СРЕДСТВ (НА ПРИМЕРЕ БЮДЖЕТНЫХ ОРГАНИЗАЦИЙ)**

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АННОТАЦИЯ: В статье анализируются механизмы получения и управления внебюджетными средствами в бюджетных организациях. Рассматриваются существующие проблемы – нечеткие критерии учета, некорректное признание доходов в образовательных учреждениях, методологические недостатки в аренде государственного имущества. Для решения проблем предлагается внедрение единой государственной системы учета, признание доходов по периоду оказания услуг, экономическое обоснование аренды. Исследование

подчеркивает важность современных механизмов управления для повышения финансовой автономии и эффективности бюджетных организаций.

Ключевые слова: бюджетные организации, внебюджетные средства, учет доходов, финансовая автономия, аренда государственного имущества, финансовая прозрачность.

According to Resolution No. 414 of the Cabinet of Ministers of the Republic of Uzbekistan dated September 3, 1999, "On Ensuring the Procedure for Financing Budgetary Organizations," the procedure for regulating the development funds of budgetary organizations has been established.

Based on Decision No. 276 of December 21, 2005, "On Improving the Remuneration System in the Healthcare Sector," the mechanism for providing material incentives and managing funds for medical personnel has been defined.

Furthermore, Regulation No. 2821 of August 23, 2016, "On the Procedure for Payment for the Maintenance of Children in Preschool Educational Institutions and Boarding Schools," clearly specifies the norms for implementing and accounting for payments related to children's maintenance. Additionally, in accordance with Regulation No. 2431 of February 26, 2013, "On the Procedure for the Paid Contract Form of Education in Higher, Secondary Specialized, and Vocational Education and the Distribution of Funds Received from It." This document outlines the procedures for formalizing studies, determining payment amounts, and executing payments.

The preparation of the financial plan for budget allocation is regulated by Regulation No. 2634 of December 15, 2014 – "On the Preparation, Control, and Registration of Production Estimates and Staffing Tables of Budgetary Organizations and Budget Fund Recipients."

The documentation and control of these matters are carried out in accordance with this regulation.

The control of revenue from budget surpluses is maintained through the accounting of extra-budgetary funds. Current and consolidated information is generated regarding the movement of these funds. Revenues (receipts) and related debtor liabilities are accounted for in the relevant ledger. All of this is implemented directly within the organization itself, in compliance with the "Direct Accounting Guidelines for Budgetary Organizations"¹.

Currently, there are several debatable issues related to the accounting of extra-budgetary fund revenues in budgetary organizations that require resolution:

First, clear criteria for reflecting revenues and receipts from extra-budgetary funds in accounting records have not been established. The criteria for distinguishing between revenues and receipts from extra-budgetary funds and accounting for them are not clearly defined. This situation leads to varied approaches in how budgetary organizations reflect revenues and receipts in their accounts.

This hinders the formation of reliable and systematic information regarding the revenues and receipts from extra-budgetary funds of budgetary organizations.

Second, due to the specific nature of educational institutions' activities, clear criteria for recognizing revenues from the tuition fee contract system have not been established. The operations of educational institutions are carried out in accordance with the academic year. However, their financing, financial-economic activities, and accounting are intrinsically linked to the fiscal year. Payments under the tuition fee contract system may vary in their periodicity, and regardless of the timing of fund receipts,

¹ "Инновацион ёндашув асосида молиявий ҳисоботнинг халқаро стандартларини жорий этиш" мавзусидаги халқаро илмий – амалий конференция материаллари тўплами., Т.: 2022 йил. – 603 б.

it is necessary to account for revenues based on the accrual method of accounting. However, in educational institutions, revenues from the tuition fee contract system are accounted for as income when funds are received in personal treasury accounts. This contradicts the principles of accounting. Third, although normative legal documents have been adopted regarding the leasing of temporarily unused fixed assets in budgetary organizations, the execution of calculations for lease payments, lease revenues and their expenditure directions, and the accounting of funds received from leasing, there are debatable issues in accounting for revenues from the lease of fixed assets.

To address the problematic and debatable situations mentioned above, it is advisable to implement the following measures:

First, since the extra-budgetary funds of budgetary organizations are part of the budget system, it is essential to organize the accounting of revenues from these funds not only within the budgetary organizations themselves but also within the financial authorities and treasury. To achieve this, it is appropriate to implement the use of unified accounts for grouped extra-budgetary funds of organizations and the revenues calculated from them within the financial authorities and treasury divisions, similar to the practice in budgetary organizations. This will enable financial authorities and treasury divisions to generate operational, current, and consolidated accounting information regarding the types of revenues from the extra-budgetary funds of budgetary organizations covered by the treasury execution system.

Second, in educational institutions, payments under the tuition fee contract system are permitted to be made in installments throughout the academic year. However, expenses related to providing education are incurred continuously on a month-to-month basis throughout the academic year. According to the Budget Code of the Republic of Uzbekistan, the preparation and execution of budgets at all levels of the budget system must be based on the principles of budget balance and interdependence. That is, the volume of expenditures envisaged in the budgets of the budget system must correspond to the total volume of their revenues and sources of deficit financing.²

It follows from this that the volume of expenditures of the extra-budgetary funds of budgetary organizations, which are considered part of the budget system, must correspond to the total volume of their revenues and the balance of funds at the beginning of the year. Therefore, it is necessary to account for revenues in relation to the month-by-month incurrence of expenses, regardless of the timing of fund receipts. Hence, there is a need to develop methodological foundations for recognizing and reflecting in accounting the revenues from the tuition fee contract system, irrespective of the periodicity of cash inflows, but in connection with the provision of educational services.

Third, regarding the leasing of temporarily unused fixed assets in budgetary organizations and the accounting of funds received from it, it is advisable to implement the following measures:

Based on the requirements of the "Regulation on the Procedure for Leasing State Property" and Budget Accounting Standard No. 6 titled "Lease," it is necessary to introduce an addition to the chart of accounts in accounting to account for advance lease payments for fixed assets as deferred income. As a result, funds received in advance for the lease of fixed assets will be reflected in the financial statements of budgetary organizations not as advance receivables or as income at the time of cash receipt, but as deferred lease income according to Budget Accounting Standard No. 6 "Lease,"

² O'zbekiston Respublikasining Byudjet kodeksi. 10-modda. 2013 yil 26 dekabrda O'RQ-360-son Qonun.

recognized as income in the relevant period. This, in turn, ensures the reliability of the indicators reflecting the organization's financial position.

In the "Regulation on the Procedure for Leasing State Property," it is necessary to distinguish the lease of temporarily unused fixed assets into financial and operational leases. This is because, according to Budget Accounting Standard No. 6 "Lease," the lease of fixed assets is classified into financial and operational leases based on standard objectives. Furthermore, financial and operational leases have many distinct specific aspects. In a financial lease, accounting calculations related to the leased asset, ownership rights, risks, and the recognition of revenues and expenses differ significantly from an operational lease. An operational lease contract addresses matters such as stipulated lease payments, proper use of the property, and the execution of settlements.

When leasing temporarily idle fixed assets of budgetary organizations, it is essential to ensure the economic justification for the lease. For this purpose, it is required that the expenses of budgetary organizations related to maintaining and using the leased fixed assets and the funds received from the lease are mutually consistent (at least equal). This requirement prevents the wasteful spending of budget funds and the unjustified use of state assets.

During the research process, the existing mechanisms for obtaining and managing extra-budgetary funds in budgetary organizations, their legislative basis, as well as the problematic aspects prevalent in this field were thoroughly analyzed. The studies have shown that enhancing the financial autonomy of budgetary organizations and expanding their ability to effectively utilize additional funding sources is a current necessity. However, achieving this requires further improvement of the existing legislation and accounting standards, aligning them with practical demands.

In practice, ambiguous criteria for accounting for extra-budgetary funds, discrepancies in the timing of revenue recognition in educational institutions, as well as methodological shortcomings in leasing state property and managing the funds derived from it, are widespread issues. These shortcomings not only reduce the reliability of accounting and reporting but can also lead to the wasteful expenditure of budget funds.

To address these problems and organize the financial activities of budgetary organizations more transparently and efficiently, the following proposals have been developed: implementing a unified state accounting system for extra-budgetary funds; applying the principle of recognizing revenues based on the service period (rather than cash flow); ensuring the economic justification for leasing fixed assets; clearly distinguishing between types of leases and adopting corresponding accounting policies.

In conclusion, it is important to emphasize that introducing modern and effective mechanisms for managing extra-budgetary funds in budgetary organizations is not only a crucial factor for saving and purposefully spending state funds but also for financially strengthening the organizations themselves, improving service quality, and enhancing economic efficiency. In the future, further improvement of the legislative framework in this area, developing unified methodological approaches that consider international standards and best practices, as well as implementing digital technology-based accounting and control systems, remain pressing tasks.

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