

THEORETICAL AND METHODOLOGICAL PROBLEMS OF EXTRA-BUDGETARY ACCOUNTING IN EDUCATIONAL INSTITUTIONS

Narbekova Gulruh Davronboyevna

Research Scholar, Independent Researcher at the Tashkent Finance Institute, Uzbekistan

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ABSTRACT

Today it is important to ensure openness and transparency of financial information on the execution of budgets of the budget system. In order to effectively use the available opportunities in public educational institutions and improve additional conditions in accordance with the requirements of the time, it is necessary to study the directions for the formation and spending of extrabudgetary funds in public educational institutions, as well as theoretical and methodological problems are described. The article reveals the priority aspects of the use of accounting information in the study of theoretical and methodological problems of calculating extrabudgetary funds in institutions of the public education system and the formation of analytical information on the movement of funds. A scientific proposal and practical recommendations have been developed in connection with the effective management of extrabudgetary funds and the improvement of the methodology for their accounting in institutions of the public education system.

KEYWORDS: *Information, Off-Budget Savings, Income, Actual Expenses, Cash Expenses, Cash*

INTRODUCTION

Today, taking into account the increase in the intellectual cognitive potential of the younger generation, the creation of opportunities for obtaining quality education in accordance with modern requirements, as well as the increasing material needs of workers, the share of budget funding for the financial support of institutions is expanding the system of public education. Institutions of the public education system are considered one of the most important sectors of the public sector, and spending on general education in 2022 amounted to 30823.4 billion soums.¹

As the head of our country Sh. Mirziyoyev noted, “In recent years, serious steps have been taken to introduce market mechanisms into all spheres of our economy. structural reforms. While maintaining the social orientation of state budget expenditures, based on the requirements of a market economy, the implementation of a number of reforms to reduce the tax burden on the budget and expand financing of public sector institutions from extrabudgetary sources is considered one of the most necessary. questions. This, in turn, requires systematic research to ensure the transparency and reliability of information on budgetary and extrabudgetary funding, as well as the availability and reliability of budgetary and extrabudgetary funding in public sector institutions.²This creates the need for research aimed at the formation and disposal of extrabudgetary funds in budgetary organizations, keeping records of income and expenses in relation to the sources of their formation, studying problems and improving methods.

¹“ Budget for citizens” 2021 (www.uz.undp.org)

²“Address of the President of the Republic of Uzbekistan Sh. Mirziyoyev to the Oliy Majlis”. 29.12.2020.

LITERATURE REVIEW

In a market economy, the formation of extrabudgetary funds in the institutions of the public education system is an additional source of reducing state budget expenditures, strengthening the material and technical base of institutions of the public education system. and financial incentives for employees. For this reason, there is a need for scientific research and research on this topic.

S. Mekhmonov, one of the scientists of our country who conducted research on this topic, said that a number of problems arise in the accounting practice of budgetary organizations, and the solution to these problems lies in ensuring the targeted and rational spending of budgetary and non-budgetary funds through the effective establishment of activities internal audit services in budgetary organizations, who expressed the opinion that it will strengthen

Also in his scientific articles, A. Ostonokulov pointed out the tasks associated with improving the methodology for accounting for extra-budgetary funds of public sector institutions during reforms in the budget system.³The need to determine the procedure for transferring unused extra-budgetary funds of public sector institutions during the financial year for use in the next financial year for predetermined purposes without redistributing them when drawing up estimates for the next financial year emphasizes the need to introduce accounting of their income using single accounts.

Foreign economists Richard Allen and Dimitar Radev say that, based on world experience, it is necessary to study each direction of extra-budgetary funds of budgetary organizations with great attention to their individual areas, improving the process means increasing the efficiency of the state budget largely determines.

In Griffin's budget organizations, the formation of a large amount of extra-budgetary funds by civil society, the establishment of sufficient transparency and openness in the spending and control of funds, the presence of money under the same high level of public control, there is an equally strict opinion that the rules must be observed, the audit must be carried out in accordance with by the same standards, audit reports and transactions must be made public to all civil society actors.

Russian economist Tatyana Weinbender noted that the introduction of extra-budgetary funds in budget organizations performs an important function of financial support, and at the same time allows solving financial and social problems at the expense of extra-budgetary funds on the account of the organization.

Also, economist Tadtayeva Valida emphasized the need to form mechanisms for financing education and develop theoretical and methodological foundations in a market economy, identify factors that affect the effectiveness of the education system and give them a classification characteristic, the main reasons hindering development. this field says to define.

As a result of these studies, when financing institutions of the public education system, not only budgetary funds, but also extrabudgetary funds are taken into account in a single system, and sufficient transparency and openness are established when generating information. you have to live about them. As a result of improving the organization and maintenance of budgetary accounting based on the requirements of international standards in the course of reforms carried out in the budgetary system, the legal framework for accounting in budgetary organizations has been sufficiently formed, but, despite this, there are a number of problems in the accounting practice of budgetary organizations. This, in turn, indicates the need for research on this topic.

³A.Ostonokulov"Improvement of accounting methodology of extrabudgetary funds of budgetary institutions" Scientific electronic journal "Logistics and Economics" (2021, 1)

RESEARCH METHODS

Taking into account the specifics of the organization of accounting for extrabudgetary funds in institutions of the public education system, the requirements of regulatory legal acts and budget accounting standards, system analysis, analysis, synthesis, comparison, a systematic approach, statistical, economic analysis and a number of other research methods were used.

ANALYSIS AND RESULTS

According to the Budget Code, in institutions of the public education system, along with financing from the state budget, the development fund of a budgetary organization is also financed through the formation of extrabudgetary funds of budgetary organizations, formed at the expense of collected payments. In turn, if we study the structural structure of these sources of funding, they are divided into the following:

- funds saved according to the cost estimate at the end of the last working day of the reporting quarter (except for funds provided for financing capital investments);
- income from the sale of goods (works, services) in the specialty of activity;
- part of the funds received from the lease of property on the balance sheet of a budgetary organization;
- funds left in accordance with the established procedure at the disposal of budgetary organizations;
- is formed at the expense of funds received from sponsorship.
- for keeping pupils in extended day groups of general education schools, boarding schools and other educational institutions;
- for teaching students in children's music and art schools, as well as in out-of-school educational institutions.⁴

A number of regulatory legal documents have been developed to regulate the disposal of funds and their use in institutions of the public education system. In particular, registered No. 243 "On the procedure for the formation and use of extra-budgetary funds of organizations in the public education system"⁵ and extrabudgetary funds in accordance with the Regulation "On the procedure for the provision of paid educational services in general education secondary educational institutions of the system of the Ministry of Public Education" registered No. 343 and established the procedure for using these funds.⁶

As well as the regulation on the procedure for the collection and use of parental fees for the education of children in the children's centers "Barkamol avlod" and "To parents for the education of children in children's music and art schools" Based on the regulation "On the procedure for paying fees and its use", extra-budgetary funds are formed and are spent in the organization x of the public education system.

⁴.Ostonokulov A.A. - Improving the methodology of accounting and reporting of extra-budgetary funds of budgetary organisations. ISBN 978-9943-7453-2-2 T.: Vneshevsprom Publishing House, 2021, p. 208

⁵"Regulations on the formation and use of extrabudgetary funds of the organizations of the public education system. (27 April 2021, No. 243)

⁶" Regulation "On the procedure for providing paid educational services in general secondary education institutions in the system of the Ministry of National Education of the Republic of Uzbekistan" (22 April 2019, No. 343).

Funds received by parents for the education of children in children's music and art schools are primarily directed to the costs of maintaining children's music and art schools (salary and equivalent payments, excluding social tax). The rest of the proceeds will be used to encourage teachers and accompanists in the form of monthly bonuses covering up to 50% of the total number of the teaching staff of the school, as well as to win 1st, 2nd, 3rd, 4th places by their students. place in international competitions and festivals, award teachers and accompanists who took places, as well as pay students' expenses in connection with visiting the theater, museum, concerts, organize and hold cultural events at the school, and the remaining funds available will be used to pay off creditor debt and strengthening the material and technical base.

- Funds collected from parents for the education of children in children's centers «Barkamol avlod» are planned to be used for the following purposes:
- purchase of raw materials and materials, material assets (furniture, tools and equipment, computer equipment, etc.) necessary for the activities of the club;
- expenses related to holding cultural events and participation in them;
- financial incentives were sent to the leaders of the circle, whose pupils take 1st, 2nd, 3rd places in competitions and festivals held on a national scale, in the amount of five, four, three times the calculation of the base, respectively.⁷

At present, there are 9905 general education schools, 89 special schools, 211 boarding schools, 29 orphanages, 214 children's schools for adult children, 316 children's music and art schools, in total 10764 schools belonging to the institutions of the public education system. Of these, 640.8 billion soums were allocated from the state budget for children's schools of music and art, and 251.1 billion soums for children's schools of the perfect generation. At present, one of the biggest issues is the implementation of a number of reforms related to the expansion of financing of budgetary organizations from extrabudgetary sources, based on the requirements of a market economy, while maintaining the social orientation of state budget expenditures.

Based on the possibility of using the accounting information system by budgetary organizations, it is necessary to improve the methodology for the formation and disposal of extrabudgetary funds in institutions of the public education system, as well as methods for accounting for income and expenses. depending on the sources of their formation. In the process of monitoring studies, we see that public education organizations have low rates of attracting extrabudgetary funds. We can see this in the example of Table 1 below.

⁷ Regulation on the Procedure for Collecting and Using the Parental Fee for Children Studying at BarkamolAvlod Children's Centres (23 September 2011, No. 2267)

Table 1: Sources of Funding in Institutions of the Public Education System (Thousand Soums)

No	Name of Institutions	Financing									
		From Budget Funds					Through Extrabudgetary Funds				
		2017 year	2018 year	2019 year	2020 year	2021 year	2017 year	2018 year	2019 year	2020 year	2021 year
1	General secondary school	2833896	3645219	4908422	5033862	6118530	168778	165489	276136	141473	42522
2	boarding school	2629272	4684242	6550922	7173693	7397006	9198	75132	13045	291	48666
3	Department of Public Education of Shaykhantakhur District	1014053	1548558	1801766	1230799	2174565	929	9517	29436	1937	12136
4	«Barkamol avlod»	359031	387495	460449	493846	651115	3988	2349	17803	672	63671

The emergence of these sources of financing necessitates a separate analysis of income indicators directly related to them. If we analyze the income indicators of state educational institutions, we can see that the share of total income from budget financing has increased. The share of the development fund in a general education institution has a constant tone, while fluctuations in their indicators are observed. In particular, we see that the share of the development fund has been growing during the first three years and has sharply decreased during the last two years. We see that the boarding school development fund increased 8 times in 2018 compared to 2017, and completely decreased in 2019 and 2020. In 2021, there was an increase in the development fund. In 2017 and 2018, the Department of Public Education and the Children's Center for the Advanced Generation had low indicators for the development fund, in 2019 there was an increase, in 2020, due to the pandemic in all institutions of the public education system, we observe low indicators for the development fund, an increase in extrabudgetary funds in 2021.

Figure 1 shows the change in the income of the public education department of the Shaikhontohur district, which is considered as the object of study, in terms of financing from budgetary and extrabudgetary funds.

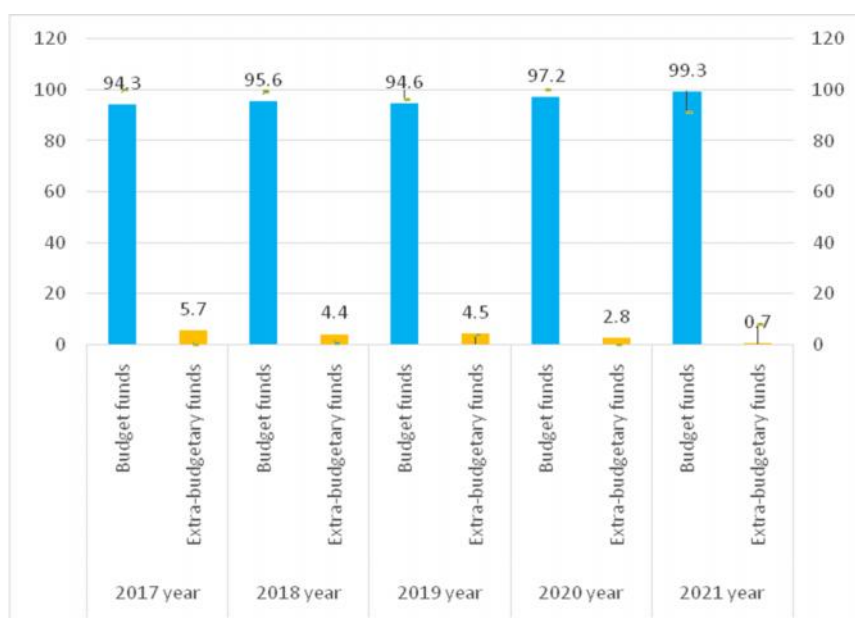


Figure 1: Share of Income of the Development fund of Budgetary Organizations (percentage).

According to the figure, we can see that over the past 5 years, the indicators of financing from the budget have increased, while the indicators of extra-budgetary funds have decreased. This, in turn, testifies to the inefficient use of existing opportunities in the institutions of the public education system. By attracting extra-budgetary funds, it leads to employees becoming interested in motivating employees of budgetary organizations and thereby increasing the share of extra-budgetary income. This, in turn, affects the increase in extrabudgetary funds. Figure 2 shows how the development fund is spent in the group's expenditure section.

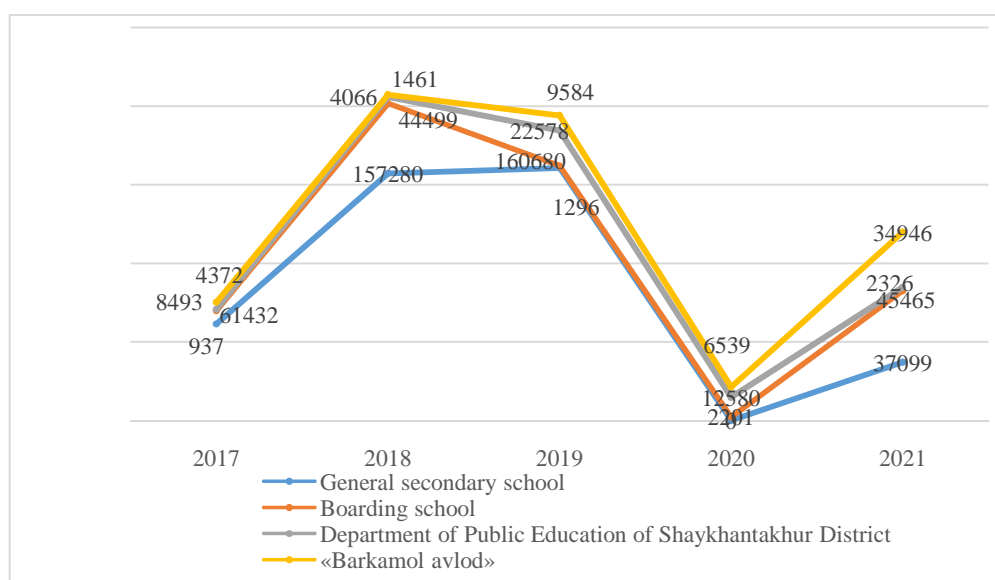


Figure 2: Spending the Development Fund on Group Expenses.

From these institutions of the public education system, it can be seen that in 2017 most of the funds of the institution of general secondary education, i.e. 45 652 thousand soums, corresponds to the expenses of the IV group, which is more than 80% of the total amount. 12,580,000 soums were allocated for material incentives for employees. The expenses of group I amounted to 20 percent of the total. It can be seen that the spending of expenses during 2017 was paid in the ratio of 75/25 based on decision No. 414. In 2020, the development fund was not used due to the pandemic. By 2021, 20,835,000 soums were spent on group I expenses, while the share of Igruh expenses in the total amount of funds reached 51%, and on group IV expenses - 11,056,000 soums, which is 40% of the total amount of funds. In 2021, a high coefficient was set for social protection and material incentives for employees, that is, compared to 2017, group I expenses were spent more. It is known that the costs of funds were paid in 2021 on the basis of Regulation No. 343 “On the procedure for the provision of paid educational services in general education secondary educational institutions”.

Based on data for 5 years, it was found that only group IV expenses are spent in the boarding school and the department of public education. In 2017 and 2018, there were no expenses of groups I and II at the Barkamol Avlod Children's Center, 100 percent of the funds were used for group IV expenses. In 2019, the expenses of group I amounted to 5491 thousand soums, i.e. 18.6% of the total amount, in 2020 446 thousand soums, i.e. 6.8% of the total amount, 27717 thousand soums were spent in 2021, which amounted to 79.3% of the total amount. In accordance with the regulation on the procedure for the collection and use of parents' fees for the education of children in the children's centers «Barkamol avlod», material incentives for employees up to 40% are established. From here we see that in 2021, funds exceeding the limit specified in the requirements of the regulations were spent on material incentives for employees.

Currently, there are also state educational organizations that have enough opportunities to produce products and launch paid services in institutions of the public education system. Based on the internal capabilities of public education organizations, it is necessary to conduct a complete inventory and direct most of the funds generated from the income of organizations with sufficient material and technical base to material incentives for employees. Accounting for extra-budgetary income and expenditure of funds in budgetary organizations is carried out in the following order.

Table 2: Accounting for the Income of Extra-Budgetary Funds in Institutions of the Public Education System

No.	Content of the deal	Accounting Translations	
		Dt	Kt
Income of Institutions from the Development Fund			
1.	Proceeds from the lease of temporarily unused buildings and other state property to other organizations	159	262
2.	Income from production and sales of products	200	262
3.	Income from sponsorship (gratuitous) assistance provided to budgetary organizations by legal entities and individuals	112	262
4.	Saved money on budgeting	112	232
Income of Institutions from Funds Formed from Collected Payments			
1.	Monthly contributions of parents to the republican children's school "Barkamolavlod"	156	242
No.	Content of the Deal	Accounting Translations	
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Income of Institutions from the Development fund			
1.	Proceeds from the lease of temporarily unused buildings and other state property to other organizations	159	262
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Income of Institutions from Funds Formed from Collected Payments			
1.	Monthly contributions of parents to the republican children's school "Barkamolavlod"	156	242

Table 3 shows that non-budgetary sources of funding in state educational institutions are different and are accounted for in separate accounting accounts.

Table 3: Accounting for the Expenditure of Extrabudgetary Funds in Institutions of the Public Education System

Cost Group	Content of the Deal	Accounting Translations	
		Dt	Kt
Expenditures of institutions on the funds of the development fund			
I	Salary and payments equivalent to it are calculated in a general education institution of general education	261	171, 173
II	Wages were calculated on the basis of unified social payments	261	161
IV	Other fees	261	150-159
	Estimated costs of institutions for the development fund	261	02-06
Expenses of budgetary institutions on funds generated from collected payments			
I	Calculated wages and equivalent payments	241	171, 173
II	Wages were calculated on the basis of unified social payments	241	161
IV	Depreciation of fixed assets and consumption of inventories	241	02-06

As can be seen from the table, although the receipts of extrabudgetary funds and expenditures of funds differ among themselves in the institutions of the public education system, receivables, payables and a decrease in net asset value are stored in the same general accounts. It remains unclear whether the funds received are related to the funds of the development fund and special type of payments. In order to know the exact amount of funds from the development fund and funds in special accounts, it is necessary to open new analytical accounts, that is, it becomes necessary to maintain separate working accounts of receivables and payables.

CONCLUSIONS AND OFFERS

As a result of the analysis, extrabudgetary funds and their accounting in the institutions of the public education system are of great importance for the budgetary system. It is necessary to implement the following tasks related to improving the methodology for accounting for extrabudgetary funds in institutions of the public education system:

First of all, according to the results of the observation, the incomes of extra-budgetary funds in the institutions of the public education system are kept in the same general accounts; in order to receive accounting for funds, it is necessary to open new analytical accounts.

Table 3

Name of Indicators	Budget Resources	Development Fund Funds	Settlements for Special types of Payments
Settlements with suppliers and contractors	150/1	150/2	150/3
Settlements with various debtors and creditors	159/1	159/2	159/3
Settlements with the budget for payments to the budget	160/1	160/2	160/3
Actual expenses incurred at the expense of the development fund of a budgetary organization	161/1	161/2	161/3
Calculation of contributions to individual savings accounts	162/1	162/2	162/3
Settlements with employees on social payments	171/1	171/2	171/3
Settlements with employees on wages	173/1	173/2	173/3

Secondly, in accordance with the requirements of the charter, a clear deadline for paying the monthly fee for paid services in institutions of the public education system is indicated for parents, but in accounting for transfers on overdue payments, the procedure for accounting for them, who controls them, is not indicated in specific relevant regulatory documents, that is, provisions relating to the public education system, and instructions related to accounting for incompatibles ;

Thirdly, in accordance with the requirements of the charter, a limit has been set for the use of extrabudgetary funds in institutions of the public education system, that is, control over the use of these funds for wages, unified social payments and other payments is in accordance with the requirements of the charter of management of the relevant financial authorities.

In conclusion, we can say that today it is possible to reduce state budget expenditures through the formation of extra-budgetary funds in institutions of the public education system, expand funding from extra-budgetary sources in educational institutions, strengthening the material and technical base of institutions and material incentives for employees is an additional source.

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