

SCIENCE
PROBLEMS.UZ

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Actual problems of social and humanitarian sciences
Актуальные проблемы социальных и гуманитарных наук

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2023

SCIENCEPROBLEMS.UZ

ИЖТИМОЙ-ГУМАНИТАР ФАНЛАРНИНГ ДОЛЗАРБ МУАММОЛАРИ

№ S/7 (3)-2023

**АКТУАЛЬНЫЕ ПРОБЛЕМЫ СОЦИАЛЬНО-
ГУМАНИТАРНЫХ НАУК**

ACTUAL PROBLEMS OF HUMANITIES AND SOCIAL SCIENCES

ТОШКЕНТ-2023

БОШ МУҲАРРИР:

Исанова Феруза Тулқиновна

ТАҲРИР ҲАЙЪАТИ:

07.00.00-ТАРИХ ФАНЛАРИ:

Юлдашев Анвар Эргашевич – тарих фанлари доктори, сиёсий фанлар номзоди, профессор, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси;

Мавланов Уктам Махмасабирович – тарих фанлари доктори, профессор, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси;

Хазраткулов Абдор – тарих фанлари доктори, доцент, Ўзбекистон давлат жаҳон тиллари университети.

08.00.00-ИҚТИСОДИЁТ ФАНЛАРИ:

Карлибаева Рая Хожабаевна – иқтисодиёт фанлари доктори, профессор, Тошкент давлат иқтисодиёт университети;

Худойқулов Садирдин Каримович – иқтисодиёт фанлари доктори, доцент, Тошкент давлат иқтисодиёт университети;

Азизов Шерзод Ўктамович – иқтисодиёт фанлари доктори, доцент, Ўзбекистон Республикаси Божхона институти;

Арабов Нурали Уралович – иқтисодиёт фанлари доктори, профессор, Самарқанд давлат университети;

Холов Актам Хатамович – иқтисодиёт фанлари бўйича фалсафа доктори (PhD), доцент, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси;

Шадиева Дилдора Хамидовна – иқтисодиёт фанлари бўйича фалсафа доктори (PhD), доцент в.б, Тошкент молия институти;

Шакарров Қулмат Аширович – иқтисодиёт фанлари номзоди, доцент, Тошкент ахборот технологиялари университети

09.00.00-ФАЛСАФА ФАНЛАРИ:

Ҳакимов Назар Ҳакимович – фалсафа фанлари доктори, профессор, Тошкент давлат иқтисодиёт университети;

Яхшиликков Жўрабой – фалсафа фанлари доктори, профессор, Самарқанд давлат университети;

Ғайбуллаев Отабек Мухаммадиевич – фалсафа фанлари доктори, профессор, Самарқанд давлат чет тиллар институти;

Ҳошимхонов Мўмин – фалсафа фанлари доктори, доцент, Жиззах педагогика институти;

Носирходжаева Гулнора Абдукаҳхаровна – фалсафа фанлари номзоди, доцент, Тошкент давлат юридик университети;

Турдиев Бехруз Собирович – фалсафа фанлари бўйича фалсафа доктори (PhD), доцент, Бухоро давлат университети.

10.00.00-ФИЛОЛОГИЯ ФАНЛАРИ:

Ахмедов Ойбек Сапорбаевич – филология фанлари доктори, профессор, Ўзбекистон давлат жаҳон тиллари университети;

Кўчимов Шухрат Норқизилович – филология фанлари доктори, доцент, Тошкент давлат юридик университети;

Салахутдинова Мушарраф Исамутдиновна – филология фанлари номзоди, доцент, Самарқанд давлат университети;

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12.00.00-ЮРИДИК ФАНЛАРИ:

Ахмедшаева Мавлюда Ахатовна – юридик фанлар доктори, профессор, Тошкент давлат юридик университети;

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Президенти ҳузуридаги Давлат бошқаруви академияси;

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Ҳақимов Комил Бахтиярович – юридик фанлар доктори, доцент, Тошкент давлат юридик университети;

Амиров Зафар Актамович – юридик фанлар бўйича фалсафа доктори (PhD), Ўзбекистон Республикаси Судьялар олий кенгаши ҳузуридаги Судьялар олий мактаби;

Жўраев Шерзод Юлдашевич – юридик фанлар номзоди, доцент, Тошкент давлат юридик университети;

Бабаджанов Атабек Давронбекович – юридик фанлар номзоди, доцент, Тошкент давлат юридик университети;

Раҳматов Элёр Жумабоевич – юридик фанлари бўйича фалсафа доктори (PhD), Тошкент давлат юридик университети.

13.00.00-ПЕДАГОГИКА ФАНЛАРИ:

Ҳашимова Дильдархон Уринбоевна – педагогика фанлари доктори, профессор, Тошкент давлат юридик университети;

Ибрагимова Гулнора Хавазматовна – педагогика фанлари доктори, профессор, Тошкент давлат иқтисодиёт университети;

Закирова Феруза Махмудовна – педагогика фанлари доктори, Тошкент ахборот технологиялари университети ҳузуридаги

педагогик кадрларни қайта тайёрлаш ва уларнинг малакасини ошириш тармоқ маркази;

Тайланова Шоҳида Зайниевна – педагогика фанлари доктори, доцент.

19.00.00-ПСИХОЛОГИЯ ФАНЛАРИ:

Каримова Василя Маманосировна – психология фанлари доктори, профессор, Низомий номидаги Тошкент давлат педагогика университети;

Ҳайитов Ойбек Эшбоевич – Жисмоний тарбия ва спорт бўйича мутахассисларни қайта тайёрлаш ва малакасини ошириш институти, психология фанлари доктори, профессор

Умарова Навбахор Шокировна – психология фанлари доктори, доцент, Низомий номидаги Тошкент давлат педагогика университети, Амалий психология кафедраси мудири;

Атабаева Наргис Батировна – психология фанлари доктори, доцент, Низомий номидаги Тошкент давлат педагогика университети;

Қодиров Обид Сафарович – психология фанлари доктори (PhD), Самарканд вилоят ИИБ Тиббиёт бўлими психологик хизмат бошлиғи.

22.00.00-СОЦИОЛОГИЯ ФАНЛАРИ:

Латипова Нодири Мухтаржановна – социология фанлари доктори, профессор, Ўзбекистон миллий университети кафедра мудири;

Сеитов Азамат Пўлатович – социология фанлари доктори, профессор, Ўзбекистон миллий университети;

Содиқова Шоҳида Мархабоевна – социология фанлари доктори, профессор, Ўзбекистон халқаро ислом академияси

23.00.00-СИЁСИЙ ФАНЛАР

Назаров Насриддин Атакулович – сиёсий фанлар доктори, фалсафа фанлари доктори, профессор, Тошкент архитектура қурилиш институти;

Бўтаев Усмонжон Хайруллаевич – сиёсий фанлар доктори, доцент, Ўзбекистон миллий университети кафедра мудири.

ОАК Рўйхати

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Телеграм канал: https://t.me/scienceproblems_uz

МУНДАРИЖА

07.00.00 – ТАРИХ ФАНЛАРИ

- Холлиев Азизбек Гўзалович*
РОССИЯ-АМЕРИКА САВДО АЛОҚАЛАРИ ТАРИХИДАН (XVIII АСР ЎРТАЛАРИ – XIX АСР
БИРИНЧИ ЯРМИ) 7-13
- Юлдашев Саиданварбек Бахромжон ўғли*
ФАРҒОНА СОМОНИЙЛАРИ ТАРИХИДАН ЛАВҲАЛАР 14-25
- Бобожонов Шавкат Улуғбекович*
ФЕНОМЕН БАХАУДДИНА НАКШБАНДИ В ПАЛОМНИЧЕСКОЙ КУЛЬТУРЕ НАСЕЛЕНИЯ
БУХАРСКОГО ОАЗИСА 26-31
- Raxmonqulova Masuma Mengniqulovna*
ZARDUSHTIYLIK DINIGA OID YOZMA MANBALARNING ARXEOLOGIK MANBALARDA AKS
ETISHI 32-39
- Isarov Umidulla Isar o'g'li*
“ILK KO'SHMANCHILAR” ATAMASI MUAMMOSI 40-45
- Исламов Шарифжон Ганиджанович*
“КЕНГАШ” ЖУРНАЛИДА СИЁСИЙ, ДИНИЙ ВА ИЖТИМОЙ МУАММОЛАРНИНГ
ЁРИТИЛИШИ 46-54
- Фарманова Гулнара Комилевна*
АРХЕОЛОГИЧЕСКИЕ РАБОТЫ И ИССЛЕДОВАНИЯ НА ТЕРРИТОРИИ САМАРКАНДСКОГО
СОГДА В ПЕРВОЙ ПОЛОВИНЕ XX ВЕКА (НА ПРИМЕРЕ РАБОТ Г.В.ГРИГОРЬЕВА И
А.И.ТЕРЕНОЖКИНА)..... 55-64

8.00.00 – ИҚТИСОДИЁТ ФАНЛАРИ

- Ablazov Nurillo Xusanboyevich*
QURILISH KORXONALARIDA DAROMAD VA XARAJATLARNI TAN OLISHNING XALQARO
STANDARTLAR ASOSIDA TAKOMILLASHTIRISH MASALALARI 65-71
- Kunduzova Kumrixon Ibragimovna*
ONLAYN MOLIYAVIY XIZMATLARNING XUSUSIYATLARI 72-79
- Пардаев Мамаюнус Қаршибаевич, Бабаназарова Севара Абдиназаровна*
ИНСОН КАПИТАЛИ ТУШУНЧАСИНИНГ МАЗМУНИ, ТАРКИБИ ВА УНИ ИФОДАЛОВЧИ
КЎРСАТКИЧНИ АНИҚЛАШ ЙЎЛЛАРИ 80-90
- Norkochkarov Abdulaziz Ziyadullaevich*
PRACTICAL ASPECTS OF CREATING COST ESTIMATE IN BUDGET ORGANIZATIONS 91-98
- Темиров Шохрухжон Пулатхўжа ўғли*
КИЧИК БИЗНЕС РИВОЖЛАНИШИ ОМИЛЛАРИ, ДАРАЖАЛАРИ ВА БАРҚАРОРЛИГИДА
ИННОВАЦИОН БОШҚАРИШ САМАРАДОРЛИГИ (ФАРҒОНА ВИЛОЯТИ
МИСОЛИДА)..... 99-108

09.00.00 – ФАЛСАФА ФАНЛАРИ

- Raximova Dildora Abzalovna*
GLOBAL MUAMMOLAR FALSAFASI 109-114

Искандаров Жахонгир Шарипович
ИНТУИЦИЯ ВА УНИНГ ФАЛСАФИЙ ТАЛҚИНЛАРИ 115-121

Hadjamuratova Matlyuba Xashimovna
YOSHLARNI IJTIMOYI NIMOYA QILISHNING INNOVATSION XUSUSIYATLARI 122-128

10.00.00 - ФИЛОЛОГИЯ ФАНЛАРИ

Axmedov Oybek Saparbaevich
ИНГЛИЗ ВА ЎЗБЕК ТИЛЛАРИДА СОЛИҚ-БОЖХОНА ТЕРМИНОЛОГИЯСИДА АНТОНИМИЯ
ҲОДИСАНИНГ ЎРНИ 129-137

Rasulova Gulbahor
AYRIS MYORDOK IJODIGA ILMIY-NAZARIY YONDASHUVLAR 138-143

Norqobilov Sanjar Rahmat o'g'li
KOGNITIV LINGVISTIKA FANINI TAQQOSLASHNING UMUMIY TENDENSIYALARI 144-149

*Bobojonov Dilshod Jumaqul ugli, Halilova Shohista Muhammadi qizi, Umarova Maftunbonu
Umidjanovna, Turdaliyeva Shahnoza O'ktamovna, Gulnora Xolmurodova Sattorovna*
LINGUISTIC FEATURES OF THE MODERN NEWSPAPER LANGUAGE: ANALYSIS AND
RESEARCH 150-159

*Sodikova Bakhtigul Ibodullaevna, Berdiyev Suhrob Sobirovich, Togaev Bobur Erkin ugli, Hafizov
Sarvar Boborajab ugli, Maxsumov Rustam Maxamadiyevich*
CHARACTERISTICS OF THE NEO-VICTORIAN NOVEL IN THE "FRENCH LIEUTENANT'S
WOMAN" BY JOHN FOWLES 160-166

Xolmuxamedov Baxtiyor Farxodovich
O'ZBEK TILIDA YARATILGAN CHAPPA (TERS) LUG'ATLAR HAQIDA 167-176

12.00.00 - ЮРИДИК ФАНЛАР

Тўраев Сардор Абдухаким ўғли
БАЪЗИ ХОРИЖИЙ МАМЛАКАТЛАРДА ИНТЕРНЕТ ТАРМОҒИДАН Фойдаланиб содир
ЭТИЛАДИГАН ТАЛОН-ТОРОЖ ЖИНОЯТЛАРИ УЧУН ЖАВОБГАРЛИК
МАСАЛАЛАРИ 177-187

13.00.00 - ПЕДАГОГИКА ФАНЛАРИ

Kaziyeva Turg'unoy Tursunbayevna
MATNING GERMENEVTIK KONTSEPTSIYASI VA KOGNITIV GERMENEVTIKA 188-192

Xaydarov Azamjon Asqarovich
"OZIQ OVQAT TECHNOLOGIYASI YO'NALISHI" TALABALARINI UMUMIY KIMYO KURSINI O'QITILISHDA
INTEGRATIV TAKOMILLASHTIRISHNING ILMIY METODIK ASOSLARI 193-198

Allamurodova Sabohat Ibodullayevna
ADABIY TA'LIM TIZIMIDA KULTUROLOGIK YONDASHUV 199-204

Gaybullaeva Yulduz Anvarovna
PROFESSIONAL AND AESTHETIC APPROACH TO TYPES OF WOMEN'S CLOTHING 205-210

08.00.00 – Иқтисодиёт фанлари

Norkochkarov Abdulaziz Ziyadullaevich
Senior teacher of Tashkent Institute of Finance

PRACTICAL ASPECTS OF CREATING COST ESTIMATE IN BUDGET ORGANIZATIONS

Abstract. This article presents a description of the research conducted on the improvement of the procedure for drawing up and approving estimates in budget organizations. The need to prepare and approve estimates in budget organizations is theoretically based. In it, research was carried out to identify existing problems by analyzing the current state of budget organizations' preparation and approval procedure. Scientific and practical proposals and recommendations on improving the procedure for drawing up estimates in budget organizations are given.

Keywords: budget organization, fiscal year, expenditure item, income and expenditure estimate.

Норкочкаров Абдулазиз Зиядуллаевич
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ПРАКТИЧЕСКИЕ АСПЕКТЫ СОСТАВЛЕНИЯ СМЕТЫ В БЮДЖЕТНЫХ ОРГАНИЗАЦИЯХ

Аннотация. В данной статье представлено описание проведенных исследований по совершенствованию порядка составления и утверждения смет в бюджетных организациях. Теоретически обоснована необходимость составления и утверждения смет в бюджетных организациях. В нем были проведены исследования по выявлению существующих проблем путем анализа текущего состояния процедуры подготовки и утверждения бюджетных организаций. Даны научно-практические предложения и рекомендации по совершенствованию порядка составления сметы в бюджетных организациях.

Ключевые слова: бюджетная организация, финансовый год, статья расходов, смета доходов и расходов.

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БЮДЖЕТ ТАШКИЛОТЛАРИДА ХАРАЖАТЛАР СМЕТАСИ ТУЗИШНИНГ АМАЛИЙ ЖИХАТЛАРИ

Аннотация. Мазкур мақолада бюджет ташкилотларида сметаларни тузиш ва тасдиқлаш тартибини такомиллаштириш бўйича олиб борилган тадқиқотлар баёни келтирилган. Бюджет ташкилотларида сметаларни тузиш ва тасдиқлашнинг зарурлиги назарий жиҳатдан асосланган. Унда бюджет ташкилотларида сметаларни тузиш ва тасдиқлаш тартибининг амалдаги ҳолатини таҳлил қилиш орқали мавжуд муаммоларни аниқлаш бўйича изланишлар олиб борилган. Бюджет ташкилотларида сметаларни тузиш тартибини такомиллаштириш бўйича илмий ва амалий таклиф ҳамда тавсиялар берилган.

Калит сўзлар: бюджет ташкилоти, молия йили, харажатлар моддаси, даромадлар ва харажатлар сметаси.

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Introduction. Large-scale reforms are being carried out in Uzbekistan regarding the use of public finances and budget funds. In particular, the introduction of the treasury system of budget execution has served to prevent many abuses and excessive expenses in the sector. However, in some budget organizations, there are cases where utility costs exceed the amount specified in their cost estimates. The reasons for this are not only the fact that the people responsible for the execution of estimates are not sufficiently familiar with the regulatory documents, but also in some cases they are careless.

In 2022-2026, the development strategy of the Republic of Uzbekistan consists of five and seven priority directions, in [1; 45-55-p.] order to further strengthen macroeconomic stability and maintain high economic growth rates, while maintaining the social orientation of expenses, ensuring balance at all levels of the State budget, improving inter-budgetary relations aimed at strengthening the revenue part of local budgets, spending a number of measures aimed at optimization and ensuring transparency of information about state funds are being implemented.

Resolution No. 414 of the Cabinet of Ministers of the Republic of Uzbekistan on September 3, 1999 "On improving the procedure for providing budget organizations with funds" was adopted in order to deepen economic reforms in the sectors financed by the state budget, to improve the mechanism of providing budget organizations with funds, and to use budget funds effectively and accurately. This decision envisages expanding the independence and increasing the responsibility of the heads of budget organizations in order to save budget funds, use them efficiently and precisely, and strengthen budget and budget-status discipline.

It is known that providing budgetary organizations with funds from the budget, their extra-budgetary income and expenses, as well as the use of these funds, is carried out on the basis of a strictly planned cost estimate. This, with the help of control, which is one of the main functions of accounting, imposes the task of controlling the implementation of this cost estimate to accounting in budgetary organizations. In addition, it assigns to the reports prepared by budget organizations the task of providing information that allows obtaining financial information necessary for planning funds from the budget for the next financial year of the budget organization.

This, in turn, shows that the procedure for creating, approving, and registering the cost estimates and staff tables of budget organizations has not been fully resolved from a scientific point of view.

Description of the literature on the topic. When determining the main macroeconomic indicators of the state, the targeted and effective expenditure of public funds, as well as making appropriate decisions on the assets and liabilities of the state, it is based on the budget accounting information.

The estimate of budget organizations is the main planning document, which authorizes the realization of income and expenses of the budget organization, determines the achievement of its function and purpose of the budget organization, and determines the budget for the year. (Malyarevsky, 2003)

The cost estimate is considered the main plan document, and it is a document that determines the amount of expenses and target direction, distributed by quarters from the budget for the maintenance of the organization. (Ostonakulov, 2007)

The estimate of budget organizations is the main planning document, which confirms the income received and authorizes the implementation of expenses, determines the direction and volume of funds, implements its function and purpose during the year, and implements the budget (Sakhartseva, 2007)

In budget organizations, the estimate is the main document, it determines the target income, size and use of funds, funds can be allocated for the maintenance of the organization during the year. An integral part of the estimate is the allocation plan, which is divided by quarters and shows the annual amount. Unlike the estimate, when allocating money from the budget, expenses are classified according to the following economic classification:

- wages and similar payments (allowances for families with children and financial assistance for the poor, scholarships, etc.);
- deductions from wages;
- capital investments (provided in the State investment program and according to the address list);
- other expenses.

The Ministry of Finance of Uzbekistan approves the forms of the allocation estimate and plan. According to the literature, estimates are grouped as follows: individual, collective, and centralized event estimates. (Ibragimov, Sugirbaev, 2010)

With the help of accounting for the execution of income and expenditure estimates in budget organizations, information on financial and non-financial assets, receivables and payables, current and final financial results is formed and presented during the execution of budget and extra-budgetary funds expenditure estimates.

Accounting tasks related to budgeting in budget organizations include:

- Documenting the transactions of the income and expenditure estimates and reflecting them in the account registers;
- Forming the results of income and expenditure estimates in budget organizations;
- Compilation of accounting data and reports on budget implementation;
- Extensive use of modern information technologies in the organization of accounting and others. (Mehmonov, 2012)

The cost estimate is a document drawn up and approved by organizations for the current financial year, which reflects the funds allocated from the budget (expenditure plan) provided for the organization's expenditure items. Estimates of budget and non-budget funds income and expenses are prepared and approved and executed in accordance with the procedure established by the budget organizations. In this case, financing of organizations in the republican budgets and local budgets of the Republic of Uzbekistan and the Republic of Karakalpakstan is carried out on the basis of approved cost estimates for them.

Budget organizations that have the status of a legal entity and have other sources of income in addition to funds allocated from the budget to cover expenses must prepare estimates of expenses and incomes for extra-budget funds.

In budget organizations, the process of drawing up budget estimates of budget funds and extra-budgetary income and expenditure estimates, as well as the state table, is closely related to the process of drawing up the draft state budget for the reporting year and delivering the approved budget parameters to budget organizations (Mehmonov, Ubaydullaev, 2013).

The budget system is multi-sectoral, and budget organizations are of particular importance in it. Budget organizations are institutions that are maintained at the expense of budget funds in order to perform a specific function of the state. Budget organizations are provided with funds at the expense of funds allocated from the state budget and extra-budgetary funds and carry out their expenses at the expense of these funds in the prescribed manner.

According to the approach of Tuychiev, Ostonokulov, Ibragimov and Tursunov, information on assets and their sources is formed and presented during the execution of estimates on these funds through the accounting of the execution of income and expenditure estimates on budgetary and non-budgetary funds in budgetary organizations.

A brief conclusion from my scientific research work is that errors and omissions are rarely observed if the rules and deadlines set by the law are strictly followed in order to prepare the cost estimate correctly.

Research methods. It includes determining the importance of improving the procedure for creating and approving estimates in budget organizations for the budget organization and the users of information in the process of budget execution, as well as determining their direct connection with the state budget and explaining them more broadly. Quantitative and qualitative methods were mainly used for data representation in numbers.

In the course of the research, after studying and analyzing the actual situation, foreign experience, and available data, budgets and reports of the budget organizations, which are mainly financed from the budget, are deeply analyzed and recommendations are made for their improvement.

Analysis and results. Budgeting in budget organizations begins with the budget process. The budget process includes the process of forming, compiling, reviewing, accepting, approving and executing the budgets of the budget system, controlling their formation, structure and execution, preparing and approving reports on the execution of budgets of the budget system, as well as the process of mutual relations between them.

The state budget process includes the above-mentioned processes. This, in turn, is inextricably linked with estimates of budget organizations financed from the state budget and budget recipients. We can divide financial relationships related to estimates into two large groups, namely:

- Compilation, review, approval and registration of estimates;
- Execution of estimates.

Estimates of budget organizations and recipients of funds from the budget are compiled in the process of forming, compiling, reviewing, and approving budgets. Therefore, preparation, review, approval and registration of estimates are directly related to the process of execution of the state budget.

Budget implementation and control, preparing and approving reports on budget implementation, mutual relations between budgets, etc., include relations between budget organizations and budget recipients. Compilation and execution of estimates of budget

organizations and recipients of funds from the budget are inextricably linked with the preparation of the state budget and its execution.

Since the budget organization is a separate organization established according to the decision of the state authorities in order to implement state functions, it is convenient to obtain, study and analyze financial information related to their estimates, so our research work was carried out in this framework.

Compilation and approval of temporary cost estimates by budget organizations will be carried out in the first quarter of the next financial year in a monthly basis. In this case, the funds allocated from the budget taken into account in the temporary cost estimate should not exceed the funds allocated from the budget in the last quarter of the previous financial year and can be determined by the amount of costs for the implementation of the measures established by the legislation[2; 76-86-p.].

Provisional cost estimates of budget organizations for the first quarter of the next fiscal year will be prepared by December 25 of the fiscal year.

Provisional cost estimates are valid until the cost estimate is approved. In this case, the funds allocated from the budget for the first quarter in the expenditure estimate submitted for registration should not be less than the funds allocated from the budget provided for in the temporary expenditure estimate. Preparation and approval of temporary cost estimates is carried out in accordance with the requirements for preparation and approval of cost estimates.

The chief accountant or economist of the budget organizations prepares the cost estimate based on the budget parameters set by the financial authorities and the relevant instructions. Cost estimate by budget organization, divided by months of the year:

dividing according to items of expenses in the first - third groups of expenses;

the fourth group of expenses is made without allocation according to items of expenses.

The cost estimate is attached to the fourth group of expenses by items of expenses, as well as to the list of groups of goods (works, services) purchased from small business entities for state needs. The following should be followed when calculating costs:

- social and economic development programs approved in the prescribed manner;
- normative legal documents adopted by state authorities and management bodies within the framework of their powers in the field of the budget;
- to the norms of expenses of budgetary organizations approved in the prescribed manner;
- prices and tariffs of goods and services regulated by the state.

Including:

- the funds allocated from the budget for wages are included in the cost estimate in accordance with the statutory salary and basic wage rates, their additional payment and bonuses, as well as the current model states and state regulations;

- in determining the funds allocated from the budget for the salary of pedagogic employees, it should be based on the basic labor payment rates established by law, the tariffs drawn up in accordance with the curriculum, taking into account the additional payment for checking notebooks, class leadership, etc.;

- in determining the funds allocated from the budget for the salary of medical workers, it should be based on the tariffs prepared taking into account the rates and conditions of basic labor remuneration in accordance with the legislation;

- scholarship expenses are calculated in accordance with the amounts of scholarships and the procedure for providing scholarships;
- the costs of paying the single social payment are included in the cost estimate based on the established rates and all payment amounts for which the single social payment is paid in accordance with the legislation;
- the costs of paying the insurance premium for compulsory civil liability insurance of the employer are included in the cost estimate based on the actual costs of the last year's wages of all the employer's employees;
- the costs of telephone and other telecommunication services are calculated based on the number of subscriber numbers and approved tariffs for services;
- expenses for treatment, children and other social sector budget organizations are calculated on the basis of the natural norms and the average annual number of meals per day approved for each type of budget organizations;
- expenses for medicines are determined according to the rate of medicines calculated per patient per day;
- expenses for the purchase of clothes, shoes, sheets, bedding and other soft goods for some groups of socio-cultural organizations are calculated within the funds allocated based on the norms of the existing material supply;
- maintenance costs of water, forestry and other organizations are determined based on the scale and volume of their work;
- the costs related to the payment of security services are determined according to the tariffs of the providers of these services;
- expenses of organizations related to the use of buildings, structures, vehicles, buildings and vehicles, as well as other property rent are determined based on the cost norms, limits and natural indicators established by law;
- expenses for business trips are determined on the basis of the tasks set before the organizations, as well as the norms established by law;
- costs related to measures against epizootic diseases and combating agricultural pests (locusts, mulberry moth, etc.) are determined based on the forecast volumes of work and the need for chemical preparations, as well as the types of work performed.

In the preparation of cost estimates, it is studied whether each cost is based on economically based calculations and is prepared in accordance with the requirements of normative legal documents related to budget legislation.

If we study the cost estimates of Termez Bank Vocational College, which is the object of our research, for 2021-2022, we can see that the costs associated with funding from the budget have been reduced (Table 1).

Table 1

Plan of cost estimates of Termiz Vocational Training School for 2021-2022¹

Indicators	Years		The difference	
	2021	2022	Amount	Percent

¹Formed by the author based on the data of the research object

Wages and equivalent payments	239479	1388261.	-	58.0
	5	8	1006533.	
			2	
<i>from that</i>				
Basic salary	2251344	1330827.7	-920516,3	59.1
Director Fund	86175	33396,1	-52778.9	38.8
Employer deductions	589428	293003	-296425	49.7
<i>from that</i>				
Social tax (single social payment)	588090	292390	-295700	49.7
General expenses _	643621	296526	-347095	46.1
<i>from that</i>				
Expenditure on goods and services	506880	273026	-233854	53.9
Expenditure on fixed assets	76898	0	-76898	0.0
TOTAL	362784	1977790.	-	54.5
	4	8	1650053,	
			2	

It can be seen from the table that in 2021 and 2022, the expenses of the first, second and fourth groups of the college are planned based on the economic classification of expenses according to the cost estimates. These costs had a tendency to decrease in the year under study for all cost groups and items. In particular, in 2021, the amount of funding of the college from the budget is planned for a total of 3,627.8 million soums, and in 2022, funding of 1,977.8 million soums is planned. In 2022, compared to 2021, the volume of financing decreased by 1,650 million soums or 54.5%.

If we study this situation by expenditure groups, in 2022, compared to 2021, 100.5 million soums or 58% less expenses are planned for work and wages and similar payments. In 2022, compared to 2021, the expenditure plan for employer's deductions decreased by 296.4 million soums or 49.7%. We can see a similar situation for another group of expenses, in 2022, 296.5 million soums of expenses are planned, and 347.1 million soums or 46.1% less than last year.

This situation can be explained by the fact that the number of students in the Termiz Vocational Training School has decreased, and budget funding has been reduced, and training has been established on a fee-contract basis.

Different indicators and methods can be used to determine other expenses according to the economic classification of budgets of the budget system.

Conclusions and suggestions. As a result of the research on improving the accounting and economic analysis of expenses in budget organizations, the following scientific conclusions were obtained:

In general, since most of the planned expenses in the cost estimates of budget organizations are allocated from the state budget, ensuring their targeted spending, forming information about them is considered one of the important issues. For this purpose, it is necessary to ensure that the accounting of budget organizations' budgets is carried out on the basis of legislation.

Currently, the transparency of the information contained in the report on the execution of the cost estimate and the active participation of the organization's employees is primarily ensured by the impartiality and transparency of the information. It will be possible to get accurate and quick information about how budget funds are formed and spent.

As a result of research related to the improvement of the procedure for drawing up and approving estimates in budget organizations, it is appropriate to cite the following suggestions and recommendations:

to ensure that the budget organizations' staff table is formed based on the model staff table, as well as to avoid staff vacancies when drawing up and forming tariffs in educational institutions, and to take into account aspects related to the change of quotas in educational and medical organizations;

ensuring the reasonableness of the calculations used in the planning of the fourth group of utility service costs of the cost estimate;

simplifying the process of drawing up estimates by further expanding the electronic system of budget organizations' estimates registration, preventing changes to estimates as much as possible;

organization and maintenance of estimates execution accounts, analysis of financial statements related to the execution of estimates, and implementation of scientific research aimed at creating methodological bases for improving control.

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