



ORGANIZATION AND DEVELOPMENT OF ACCOUNTING IN BUDGET ORGANIZATIONS

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Abstract. *This article analyzes the content, functions and characteristics of the balance sheet of budget organizations, accounting accounts, their structure and categories, documents used in accounting in accounting organizations, forms of accounting in budget organizations. Development and accounting of budget organizations. proposals for implementation using economic systems have been developed.*

Key words. *Budget funds, accounting, estimated costs, methods of accounting, treasury execution, "Instruction 2169", business operations.*

Enter. *The budget system is considered a multi-sectoral system, in which budget organizations are of particular importance. 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 expenses at the expense of these funds in the prescribed manner. About the prospects of this industry, as the president of our country said, "Successful implementation of economic reforms and social changes depends, first of all, on the efficiency of economic and financial

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bodies."In order to establish a targeted and effective use of budget funds in our country, the introduction of the treasury system is an objective necessity, and this system is showing its effectiveness in practice today. In particular, as a result of reforms implemented in the budget system in a short period of time, treasury execution was introduced, special attention is paid to extra-budgetary sources of financing of organizations financed from the budget, modern information systems of accounting and reporting were introduced.

Analysis of literature on the topic.

A budget organization is a ministry, a state committee, an office, a state organization for which funds are allocated from the state budget for the performance of its activities related to the performance of the tasks assigned to it. Budget organizations receive income and budget and extra-budgetary funds accounting for the implementation of cost estimates shall be organized in accordance with the Law of the Republic of Uzbekistan "On Accounting" and methodological instructions of the Ministry of Finance of the Republic of Uzbekistan and other regulatory legal documents. Ministries, state committees and agencies, in necessary cases, may produce instructions on the procedure for applying general rules of accounting in budget organizations of their system in agreement with the Ministry of Finance of the Republic of Uzbekistan. Accounting in budget organizations is a system of forming budget execution information for the purpose of studying, controlling, and managing budget and extra-budgetary funds allocated to organizations within the framework of income and expenditure estimates, as well as the movement and status of their sources. The main difference between entities is their financing by the state and the performance of functions determined by the state

Analysis and results

Accounting consists of a system of continuous and interrelated monitoring and control over the economic activities of organizations and institutions, obtaining current and final information for the purposes of internal management and external consumers. The subject of accounting in the budget organization- this is to study the correct spending of budgeted expenses, timely formalization and continuous control based on the accounting principles and regulatory legal documents, as well as the preparation and presentation of reports. The purpose of accounting in budget organizations. The purpose of accounting work is to properly organize the work performed within the framework of the rules issued by the state and to provide users with accurate accounting information in a timely manner. The role of accounting in

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budget organizations accurate and precise reflection of the information to be formalized in the bookkeeping account sheets, to express them in money, to ensure the timely execution of the estimate, to be able to indicate the rule of law in the accounting documents, as stated in the accounting sheets ensuring the accuracy of the data and writing reports as a result. Based on the basic rules and principles of accounting, I will list the methods of accounting: 1)documentation; 2)evaluation; 3)calculation; 4)inventory; 5)two-sided records; 6)accounts and reflection of transactions in them; 7)balance sheet; 8)reports. Transactions on the accounting of the treasury execution of budgets Treasury execution of the state budget to the treasury method of accounting based on Treasury execution of budget organizations is carried out in the accounts in the chart of accounts of accounting. The main principles of accounting are: bookkeeping in double-entry bookkeeping; continuity, economic operations, valuation of assets and liabilities in money; reliability; calculation; prudence; comparability of indicators; neutrality of the report; real assessment of assets and liabilities. The principle of double-entry bookkeeping means that economic transactions in budget organizations should be recorded on the basis of double-entry accounting. The double-entry system is exactly one it consists in reflecting the amount of the operation simultaneously in two accounts of accounting - debit of one and credit of the other.

The principle of continuity of accounting means that the budget organization will operate permanently and will continue its activity for an indefinite period of time, and the period of accounting should correspond to the period of activity of the budget organization.

The principle of monetary evaluation of assets and liabilities of economic operations means that all economic operations, events, assets and liabilities should be measured in a single, one type of monetary value. The national currency of the Republic of Uzbekistan is the soum and its part is the tiny.

The principle of true valuation of assets and liabilities The primary measurement of assets and liabilities is assumed to be their cost or acquisition cost. Organization of accounting and reporting in accordance with the Law of the Republic of Uzbekistan "On Accounting" is carried out by the head of the organization. must ensure that the account is maintained, accounting documents are kept, reports are prepared for external users, and calculations are made on time.

The head of the budget organization: to create the necessary conditions for the correct management of accounting in the budget organization, to meet the

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requirements of the chief accountant on the issues of formalizing documents, submitting documents and information for accounting, all the structural parts of the organization related to the account is responsible for ensuring its implementation by its managers and employees. Accounting in budget organizations is carried out in the form of a memorial order for accounting in accordance with "Instruction-2169". must have reliable information describing its operation. In order for each document to fully respond to its purpose and to have legal force, it must have certain minimum indicators (requisites). Start The indicators (details) of the internal document are the indicators that describe the economic operation recorded in these documents and give it legal force. The chart of accounts of accounting in budget organizations is the accounting that is assigned and numbered in a certain order for the current accounting of the operations of the budget organization. is a systemized list of the first and second sub-accounts of the accounting account assigned to the account and numbered in a certain order.

Conclusions and suggestions.

Inflow and expenditure of budget funds, use of extra-budgetary funds, inspection and verification of state-owned property and income are carried out in a planned and unplanned manner. Planned audits and inspections of budget organizations are carried out on the basis of the annual work plan approved by the Minister of Finance of the Republic of Uzbekistan for the General Directorate of Control and Inspection, and the head of the General Directorate of Control and Inspection for the Directorate of Control and Inspection. The General Directorate of Control and Inspection and the Control and Inspection Department for the organization and conduct of control in budget organizations carry out methodical leadership and control over the work of inspectors, and provide practical assistance. The duration of inspections and inspections, the composition of the inspection team, is determined based on the specific task of each inspection and inspection, and the nature of the organization under inspection. Compliance with the established order of accounting of funds and tangible assets, the organization of security for them, the state of the pass system in the enterprise, the removal and import of tangible assets from the territory of the enterprise are checked; The reliability of accounting report and balance sheet data, various errors and the prevention of overwriting, distortion of the facts of performance indicators are checked.



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