



## DIRECTIONS FOR CREATING AND IMPROVING BUDGET REPORTING IN PRESCHOOL EDUCATIONAL INSTITUTIONS

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**Abstract.** This article describes how to create a budget report in preschool educational institutions and measures and improvement directions for cooperation with organizations.

**Keywords.** Expenditure of the state budget, Chamber of Accounts, Preparation of budget report in pre-school educational institutions, boarding schools and other educational institutions, Extra-budgetary funds

Since the day our republic gained independence, great changes have taken place in all areas. Objective socio-economic, legal and political conditions were created for the settlement and development of market relations in the country in a short period of time. In the era of the current integration and globalization of the economy, the budget system in the public sector requires further improvement of budget accounting and control in accordance with international standards in ensuring the execution of budgets. Starting from 2022, "in order to increase the effectiveness of the State budget expenditures of the Republic of Uzbekistan, to strengthen the prevention of violations of budget legislation and to expand remote financial control, as well as to improve the activities of state financial control bodies - the first internal audit services of the Chamber of Accounts, the Ministry of Finance, ministries and agencies paying particular attention to the prevention of violations of budget legislation, including: correct calculation of wages and equivalent payments in budgetary organizations, monitoring of construction works being carried out in objects included in the social and production infrastructure development program, and control measures in them "to carry out, assess the destination and effectiveness of subsidies paid from the budget system budgets, control compliance with the requirements set by the legislation in state procurement, study the effectiveness of projects implemented at the expense of state debt and grants"<sup>1</sup>tasks were assigned. For this reason, it is a proof that it is relevant to cover the aspect of science in this article.

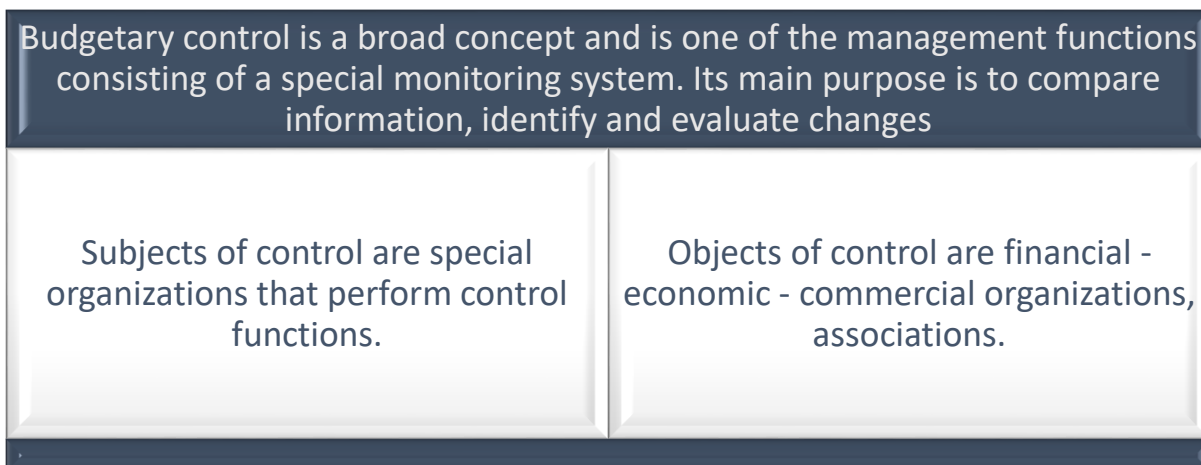
Directions for creating and improving budget reporting in preschool educational institutions begin with the organization of budget accounting and control, and it is necessary to consider the purpose of control in the process of budget execution, and it includes the following tasks:

- ❖ Planning of budget revenues and expenses and determination of accuracy of its data;
- ❖ Determining the complete and correct documentation of transactions during budget execution;

<sup>1</sup>Decree of the President of the Republic of Uzbekistan No. PQ-128 "On further increasing the efficiency of the state budget expenditures of the Republic of Uzbekistan and improving the activities of the state financial control bodies" 14.02.2022

- ❖ Planning of budget revenues and expenses of state trust funds and determining the veracity of this information;
- ❖ Determining the correctness of the state and movement of accounting accounts in the process of budget execution;
- ❖ Checking the correctness of implementation of income and expenditure estimates and formation of results in budget organizations;
- ❖ Checking the formation of complete and accurate information on the state of assets and liabilities and financial results;
- ❖ Correct summarization of accounting information on budget execution and verification of accuracy of accounts;
- ❖ Summarizing the results of the investigation

The structure of the state budget of the Republic of Uzbekistan includes the budget of the Republic, the budget of the Republic of Karakalpakstan and local budgets. In the process of budget execution, budget revenues are formed according to the established procedure, and expenses are carried out according to the budget classification. Information about the process of budget execution is formed by organizing and maintaining the budget account. Figure 1.



**Figure 1. Information about the process of budget execution, organization of the budget account**

Pre-school educational institutions receive funds from parents and expenses at their expense in accordance with the established procedure. Settlements with parents for keeping children in pre-school educational institutions (kindergartens and nurseries), teaching children in music and art schools, keeping children in boarding schools and other educational institutions, work Calculations of special types of payments are carried out with employees for the provision of food on the spot and other similar ones. Accounting for children in pre-school educational institutions is carried out in accordance with the actual days of attendance based on the table of children's attendance in form No. Receipts are issued to parents when payments are made directly to preschools. Amounts received from representatives must be transferred to the organization's account within three days. The procedure and amount of payment for child support in pre-school educational institutions, boarding schools and other educational institutions are regulated in accordance with the law.

Information on receipts for each type of extra-budgetary funds is shown separately:

- 1) receipts from employees on accounts for meals by employees at their workplaces (in preschools, boarding schools, etc.);

2) receipts of parental fees for keeping children in pre-school and out-of-school institutions (including fees for education of children in music and art schools);

Now the State Preschool Education Organization is headed by a director selected by the Supervisory Board of the Preschool Education Institution from among the candidates recommended by the regional divisions of the Ministry of Preschool Education of the Republic of Uzbekistan;

Now the following are the management bodies of the state preschool education organization;

- Council of Pedagogy;
- Supervisory board.

In conclusion, the practice of introducing various payments by the state in order to cover a part of education costs from the population's funds is used in almost all countries of the world. At the same time, as a result of the implementation of each type of payment, it is assumed that the number of children attending the institution will not decrease, that unreasonable fees will not be introduced, and that various benefits will be provided for children of low-income families in need of social protection, in accordance with the social policy of our country and preschool it is necessary to include in the proper formation and improvement measures of the budget report in educational institutions.

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