



**AUDIT OF BUDGET ORGANIZATION EXECUTION OF EXPENDITURE  
ESTIMATE (COUNTRY AND REGIONS)**

Baxtiyor Sunnatov

Student of Jizzkh Branch of National University After Named Uzbekistan

**Abstract**

This article deals with the creation of cost estimates in budget organizations, ensuring their implementation, and auditing them.

**Keywords:** Budget, balance sheet, cost estimate, audit, financial control, income, expenditure, finance, accounting, treasury.

Budget organizations are legal entities established to fulfill the stated tasks of the state (education, health care, defense, law enforcement and other tasks of the state of external economic and social importance), and they are provided with funds from the budget for the implementation of their activities. A number of social spheres funded by the state: education, healthcare, culture, social security, state administration bodies, institutions and organizations operate as budget organizations. A large amount of the state budget is directed to finance these sectors.

In budget organizations, internal audit is an activity aimed at verifying compliance with legislation and monitoring the preparation and execution of estimates by the organization, ensuring the reliability of financial reporting data, observing budget-estimate discipline, purposeful and rational spending of funds. Section I of the "Instructions on Accounting in Budget Organizations" states how to organize accounting in budget organizations: "Budget organizations organize accounting for budget and extra-budget funds in accordance with the Law of the Republic of Uzbekistan "On Accounting", this Instruction and other regulatory legal documents."

Control of the implementation of income and expenditure estimates - budget organizations prepare and approve expenditure estimates and staff tables in accordance with the established procedure every year. Accounting in budget organizations ensures the execution of cost estimates. In this case, costs are financed and implemented within the budget based on the economic classification of costs. Organization of the internal audit related to the adoption of the budget code and the introduction of the principle of effectiveness is one of the most urgent issues of the day. A budget organization is a non-commercial organization established in accordance with the decision of the state authorities and maintained at the expense of the state budget.

Planning of expenses of budget organizations and financing from the budget is carried out on the basis of cost estimates. The procedures for preparation, review and approval of cost estimates, registration, and acceptance for financing are determined by relevant decisions of the



Cabinet of Ministers, orders of the Ministry of Finance, and normative documents of relevant line ministries. The implementation of socio-economic reforms in Uzbekistan is considered the basis of the fundamental changes that are currently being implemented, and these changes are having their effect covering all areas. In particular, the implementation of reforms in the public sector requires further improvement of the organizational and methodological regulatory framework in this area, and the introduction of international standards into our national economy after studying foreign experience in depth.

Allocation of funds to each budget organization is carried out on the basis of estimates of approved documents from the state budget. Apart from these, the budget organizations are also allowed to form extra-budgetary sources of funds in the legislation. That is, income from the production of products (works and services) suitable for the type of activity, income from the rental of temporarily vacant buildings and properties, patronage, as well as budget funds at the end of the fiscal year (or quarter) and extra-budgetary funds are formed at the expense of other funds and spent in accordance with the law.

Accounting of cash and real expenses - in budget organizations, in the process of execution of income and expenses, cash and actual expenses are kept. Payment of expenses from personal accounts in the treasury by budget organizations is reflected in the account in the form of cash expenses. For example, when the financial obligations for wages are paid, that is, when the relevant taxes and deductions are transferred, when the wages are transferred to the employees' plastic cards or when they are issued from the cash register, they are reflected in the appropriate notebooks and reports in the form of cash expenses. Funding from the budget means the system of providing funds from the budget to entities for the implementation of activities provided for in the plan. It is characterized by its own forms and methods of providing funds and relies on certain principles.

Due to the fact that the budget organizations' estimates and the analysis of their execution status have not been established, deficiencies and errors are detected during inspections by financial control bodies. The solution of the above-mentioned problems creates the need to develop the activities of the internal audit service in budget organizations. It can be said that the internal control of the targeted and rational use of budget and extra-budgetary funds largely depends on the effective organization of the internal audit system. The cost estimate is a document drawn up and approved by the budget organization or the recipient of budget funds for the financial year, and the funds allocated from the budget provided for it are reflected on the items of costs. An estimate is a financial plan that includes information about the organization and spending of funds from the point of view of goal orientation of a non-commercial organization. It is a document that determines the allocation of expenses for the payment of wages and current activities from the budget, as well as the purposefulness and distribution of funds by quarters. Financial control is manifested in the form of the implementation of the financial control function, which determines the content and direction of financial control. However, the content and direction of financial control changes due to changes in the production forces and relations in society. For example, the expansion of the rights of enterprises to conduct business, their independence in carrying out their financial activities, the emergence of various forms of ownership of entrepreneurship lead to the enrichment of the content of financial control.



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 drafting the state budget and delivering the approved budget parameters to budget organizations. Financial control is a set of actions and inspections aimed at checking issues related to the financial activity of economic entities and management bodies by using special forms and methods. Financial control is a set of financial control and the movement and handling of issues related to it, organizing the activities and management of economic entities using specific methods and forms.

Estimates of expenses and estimates of extrabudgetary funds are drawn up for a period of one year from January 1 to December 31. (for seasonal events or for organizations launched in the current financial year, it will be drawn up and valid for the months of their activity in this year). Provisional cost estimates of budget organizations and recipients of budget funds for the first quarter of the next fiscal year will be drawn up, approved and registered by December 25 of the current fiscal year. It is established by the procedure for drawing up the budget of the organizations included in the state budget of the Republic of Uzbekistan on the funds allocated from the budget and income and expenditure estimates on the extra-budgetary funds, as well as the drawing up and registration of the state table.

Financial audit includes the following checks:

- effective use of financial, labor and material resources in enterprises, organizations and budget institutions;
- ensuring optimality in the distribution and redistribution of national income and the value of the gross social product;
- compliance with the requirements of objective economic laws;
- ensuring the organization and implementation of state budget revenues (budget control);
- financial status of economic entities and tax control.

The existence of the control function of finance does not cause the existence of financial control in its place, it regulates the important organizational activity of the relevant state bodies.

1. Financial control is an independent function of management, such as regulation, planning, calculation and analysis of the activities of the economic entity.
2. Financial control is a manifestation of the important role of finance in extended reproduction.
3. Financial control is manifested as one of the manifestations of the activity of state management bodies.
4. Through distribution relations, financial control is applied to relations of production, exchange, circulation and consumption.

Financial authorities and allocators of budget funds have the right to demand estimates of expenses of budget organizations and recipients of budget funds. Estimates are made according to the current classification of revenues and expenses of the state budget of the Republic of Uzbekistan, with the full distribution of expenses attached, and are used for reporting purposes. The cost estimate is prepared in accordance with the economic classification of the state budget of the Republic of Uzbekistan by cost groups, together with the annex containing the full distribution and calculation of the costs of 4 groups. The application is an integral part of the



cost estimate, it bases the forecast accounts of the estimate and is used for the purpose of reporting.

Subjects performing financial control are distinguished by their position as follows:

- public financial control;
- state financial control;
- independent (auditing) financial control;
- financial control within the enterprise.

The final form of financial control is a set of activities that are carried out after the end of the reporting period and the entire fiscal year. In this case, the state monetary resources in budget execution are spent according to the purpose, the financial plan of enterprises and organizations is fulfilled, and the results of the implementation of the estimates of budget institutions are checked. The last financial control is interrelated with the form of the initial financial control, because the last control is carried out on the basis of the initial financial control.

### References

1. Raipovna V. S. Foreign Experience in Digital Educational Technologies //European journal of innovation in nonformal education. – 2021. – Т. 1. – №. 2. – С. 152-154.
2. Raipovna V. S. A Comparative-Contrastive Analysis in Teaching Grammar of a Foreign Language (On the Example of the English Perfect) //CENTRAL ASIAN JOURNAL OF LITERATURE, PHILOSOPHY AND CULTURE. – 2021. – Т. 2. – №. 10. – С. 10-13.
3. Велиева С. Методика Кейс-Стади При Обучении Русскому Языку Как Иностранному //Актуальное В Филологии. – 2021. – Т. 3. – №. 3.
4. Susanna V. Information and Communication Technologies in Education //Eurasian Journal of Learning and Academic Teaching. – 2022. – Т. 6. – С. 89-93.
5. Велиева С. Р., Бавбекова А. Э. МОТИВАЦИЯ И МЕТОДЫ ЕЕ ПОВЫШЕНИЯ В ПРОЦЕССЕ ПРЕПОДАВАНИЯ РУССКОГО ЯЗЫКА КАК ИНОСТРАННОГО //BARQARORLIK VA YETAKSHI TADQIQOTLAR ONLAYN ILMIIY JURNALI. – 2022. – С. 8-11.
6. Велиева С., Коробкова А. Словарно-орфографическая работа на занятиях русского языка //Zamonaviy innovatsion tadqiqotlarning dolzarb muammolari va rivojlanish tendensiyalari: yechimlar va istiqbollar. – 2022. – Т. 1. – №. 1. – С. 626-628.
7. Велиева С. Р. Использование Интерактивных Методов При Обучении Учащихся, Слабо Владеющих Русским Языком //ЎТЎМОЎЎ FANLARDA INNOVASIYA ONLAYN ILMIIY JURNALI. – 2021. – Т. 1. – №. 6. – С. 75-79.
8. Raipovna V. S. Specialities of Taking Linguistic And Methodical Traditions Into Account //Web of Scholars: Multidimensional Research Journal. – 2022. – Т. 1. – №. 7. – С. 74-76.
9. Велиева С. Р. ПРИЕМЫ ОПТИМИЗАЦИИ ДЕЯТЕЛЬНОСТИ ПРЕПОДАВАТЕЛЯ В УСЛОВИЯХ ДИСТАНЦИОННОГО ОБУЧЕНИЯ //International Journal of Contemporary Scientific and Technical Research. – 2022. – С. 385-389.
10. Velieva S. R. Semantic Modules in the Language's Lexico-Semantic System //CENTRAL ASIAN JOURNAL OF LITERATURE, PHILOSOPHY AND CULTURE. – 2022. – Т. 3. – №. 5. – С. 112-117.



11. Велиева С. Р. Формирование универсальных учебных действий при изучении имени прилагательного в начальной школе //В поисках социальной истины. – 2021. – С. 364-367.
12. SUSANNA V. ISSUES OF JOURNALISM, PEDAGOGY AND LINGUISTICS.
13. Mohichexra B. DEVELOPMENT OF GENERAL COMPETENCE IN FUTURE HISTORY TEACHERS BASED ON THE KNOWLEDGE OF HISTORICAL IDEALS //Spectrum Journal of Innovation, Reforms and Development. – 2022. – Т. 8. – С. 127-130.
14. Anarbavevich A. R., Abduvahob o'g'li P. A. BO'LG'USI MUTAXASSISNING SHAXS SIFATIDAGI QOBILIYATINI OSHRISHDA PEDAGOGIK VA AXBOROT TEXNOLOGIYALARINING O'RNI //International Journal of Contemporary Scientific and Technical Research. – 2022. – С. 673-676.
15. Anarbavevich A. R., Jamshid o'g'li K. I. YOSHLARNING AXBOROT OLISHGA NISBATAN MUNOSABATINI SHAKLLANTIRISH //International Journal of Contemporary Scientific and Technical Research. – 2022. – С. 10-13.
16. Rashid X., Mokhichekhra B. The Actions of International Economic Organizations to Solve Global Issues //Texas Journal of Multidisciplinary Studies. – 2022. – Т. 14. – С. 109-118.
17. Xaydarov B. X., Saitov S. A. RAQAMLI IQTISODIYOT TUSHUNCHASI, AFZALLIKLARI AMALIY AHAMIYATI VA XORIJIY TAJRIBA //Academic research in educational sciences. – 2022. – Т. 3. – №. 5. – С. 151-156.
18. Xaydarov B., Saitov S. Raqamli iqtisodiyot tushunchasi va afzalliklari //Zamonaviy innovatsion tadqiqotlarning dolzarb muammolari va rivojlanish tendensiyalari: yechimlar va istiqbollar. – 2022. – Т. 1. – №. 1. – С. 634-635.
19. Boltayeva M. Kichik biznesga xorijiy investitsiyalarni jalb qilishdagi muammolar (jizzax viloyati misolida) //Zamonaviy innovatsion tadqiqotlarning dolzarb muammolari va rivojlanish tendensiyalari: yechimlar va istiqbollar. – 2022. – Т. 1. – №. 1. – С. 541-542.
20. Ko'chimov A., Mokhichekhra B. Historical Comparison of the Foreign Investment Climate in Small Business and Entrepreneurship in Jizzakh Region in 1991-2000 //Vital Annex: International Journal of Novel Research in Advanced Sciences. – 2022. – Т. 1. – №. 5. – С. 120-123.
21. Olim O., Mokhichkehra B. FEATURES OF MULTIPARTY SYSTEM IN UZBEKISTAN AND TURKEY: COMPARATIVE ANALYSIS //Web of Scientist: International Scientific Research Journal. – 2022. – Т. 3. – №. 10. – С. 1312-1321.
22. Boltayeva M., Suyunov A. Mustaqillik yillarida aholiga ijtimoiy-iqtisodiy xizmat korsatish strukturasi takomillashtirish //Zamonaviy innovatsion tadqiqotlarning dolzarb muammolari va rivojlanish tendensiyalari: yechimlar va istiqbollar. – 2022. – Т. 1. – №. 1. – С. 538-541.
23. Khaldibekova F. T. et al. The establishment of a multiparty system in Turkey and its role in the country's socio-political life //Eurasian Scientific Herald. – 2022. – Т. 5. – С. 31-35.



24. Boltayeva M. J. Q., Velieva S. R. Tarix fanlarini oliy ta'lim muassasalarida nomutaxassis yo 'nalishlarni o 'qitishda zamonaviy pedagogik metodlardan foydalanish //Science and Education. – 2021. – T. 2. – №. 4. – С. 453-457.
25. Болтаева М., Ортиков О. Особенности научного наследия восточных мыслителей об отношении родителей к ребенку //Общество и инновации. – 2021. – Т. 2. – №. 2/S. – С. 470-474.
26. Nasirov B. U., Boltaeva M. J. Genesis And Transformation Of The Public Catering System In Uzbekistan During The Soviet Period //Turkish Online Journal of Qualitative Inquiry (TOJQI) Volume. – T. 12. – С. 5834-5841.
27. Ortikov O. K. et al. Views of eastern thinkers on the development of intellectual abilities in the scientific heritage //ACADEMICIA: AN INTERNATIONAL MULTIDISCIPLINARY RESEARCH JOURNAL. – 2021. – T. 11. – №. 1. – С. 211-214.
28. Jamshidovna B. M., Bahodirovich F. S. Innovative methods and techniques in the education system //current research journal of pedagogics. – 2021. – T. 2. – №. 11. – С. 147-151.
29. Murotmusaev K. B., Dzhelyalov M. Z., Boltaeva M. J. Psychological Aspects Of Human Health And The Power Of Love //The American Journal of Applied sciences. – 2021. – T. 3. – №. 02. – С. 73-77.
30. Sobirovna K. D. et al. DEVELOPMENT OF SMALL BUSINESS AND ENTREPRENEURSHIP-A SPRINGBOARD FOR ENSURING MACROECONOMIC STABILITY //Journal of Contemporary Issues in Business and Government Vol. – 2021. – T. 27. – №. 2.
31. Qosimova D., Ko'chimov A. Fundamentals of Investment Environment in the Process of Digital Transformation of the Economy //Vital Annex: International Journal of Novel Research in Advanced Sciences. – 2022. – T. 1. – №. 5. – С. 55-59.
32. Джураев Р. У. и др. АНАЛИЗ РАБОТЫ И ПОВЫШЕНИЕ ЭФФЕКТИВНОСТИ КОМПРЕССОРНЫХ УСТАНОВОК НА ГЕОЛОГОРАЗВЕДОЧНЫХ РАБОТАХ //INTERNATIONAL SCIENTIFIC REVIEW OF THE PROBLEMS AND PROSPECTS OF MODERN SCIENCE AND EDUCATION. – 2018. – С. 29-31.
33. Abduraxmanov R., Azizov Q. Maxsus fanlarni o 'qitishning asosiy tamoyillari //Zamonaviy innovatsion tadqiqotlarning dolzarb muammolari va rivojlanish tendensiyalari: yechimlar va istiqbollar. – 2022. – T. 1. – №. 1. – С. 49-51.
34. Abduraxmanov, R. (2022). Innovatsiya va ta 'lim tizimining uzviyligi. Zamonaviy innovatsion tadqiqotlarning dolzarb muammolari va rivojlanish tendensiyalari: yechimlar va istiqbollar, 1(1), 51-53.
35. Азизов К. Х., Абдурахмонов Р. А. ПУТИ ОБЕСПЕЧЕНИЯ БЕЗОПАСНОСТИ ДОРОЖНОГО ДВИЖЕНИЯ В КРУПНЫХ ГОРОДАХ РЕСПУБЛИКИ УЗБЕКИСТАН //The edition is included into Russian Science Citation Index. – 2015. – С. 70.
36. Abdurakhmanov R. DETERMINATION OF TRAFFIC CONGESTION AND DELAY OF TRAFFIC FLOW AT CONTROLLED INTERSECTIONS //The American Journal of Engineering and Technology. – 2022. – T. 4. – №. 10. – С. 4-11.



37. Baxranovna M. R. International System Assessment of Reading Literacy of Primary School Pupils Pirls //International Journal of Culture and Modernity. – 2022. – Т. 14. – С. 35-38.
38. Bakhronovna R. M. THE IMPORTANCE OF INTERACTIVE METHODS IN SHAPING STUDENTS' THINKING SKILLS //INTERNATIONAL JOURNAL OF DISCOURSE ON INNOVATION, INTEGRATION AND EDUCATION. – 2020. – Т. 1. – С. 37-40.
39. Bakhronovna R. M. Formation of orthography competences of primary school students through programming pedagogical tools //ACADEMICIA: An International Multidisciplinary Research Journal. – 2021. – Т. 11. – №. 7. – С. 63-68.
40. Raximqulova M. TA'LIMGA INNOVATSION YONDASHUV-O'QITISH SAMARADORLIGINI OSHIRISH OMILI SIFATIDA //INTEGRATION OF SCIENCE, EDUCATION AND PRACTICE. SCIENTIFIC-METHODICAL JOURNAL. – 2021. – С. 118-121.
41. Baxranovna R. M. BOSHLANG 'ICH TA'LIM MATEMATIKA DARSLARIDA QADRIYATLAR ORQALI O 'QUVCHILARNI MA'NAVIY TARBIYALASH //INTEGRATION OF SCIENCE, EDUCATION AND PRACTICE. SCIENTIFIC-METHODICAL JOURNAL. – 2022. – Т. 3. – №. 2. – С. 130-135.
42. Bakhronovna R. M. Formation Of Ecological Culture Of Primary School Pupils Through Natural Sciences (Example Of 2nd Grade Science Textbook) //Journal of Positive School Psychology. – 2022. – Т. 6. – №. 11. – С. 418-422.
43. Baxronovna R. M. Formation of Ecological Consciousness in Primary School Students //Spanish Journal of Innovation and Integrity. – 2022. – С. 129-132.
44. Baxronovna R. M., Jamilovna N. D. The Role of Primary School Teachers in Increasing Efficiency of Lessons //JournalNX. – С. 18-20.
45. Davronov P., Rahimkulova M. Innovative Approach to the Lesson Process in the Training System //International Journal of Innovations in Engineering Research and Technology. – С. 1-3.
46. Pirnazar D., Mahbuba R. Modern Approach to Education Based on Pedagogical Technologies //JournalNX. – С. 53-56.
47. Bakhronovna R. M. Teaching Students to Think Creatively in Primary Education //International Journal of Innovations in Engineering Research and Technology. – С. 1-2.
48. Эрназарова М. Н. Реформирование и совершенствование системы образования в Республике Узбекистан //Актуальные научные исследования в современном мире. – 2020. – №. 1-6. – С. 157-160.
49. Жабборовва Э. Р. и др. Использование наглядности при совершенствовании обучения орфографической грамотности //Science and Education. – 2022. – Т. 3. – №. 3. – С. 708-712.
50. Ernazarova M. N. Linguoculturological Aspect of Language Learning in National Groups //Eurasian Scientific Herald. – 2022. – Т. 4. – С. 107-110.
51. Rashidovna Z. E., Norboevna E. M. Psychological Features of Learning in The Process of Education //Eurasian Journal of Learning and Academic Teaching. – 2022. – Т. 4. – С. 6-8.



52. Ernazarova M. N., Jabbarova E. R. Formation of the worldview principles of the growing generation //EPRA International Journal of Research & Development (IJRD). – 2021. – Т. 6. – №. 11. – С. 1-1..
53. Эрназарова М. Н., ЖизПИИ У. Р. THE FAMILY IN THE DEVELOPMENT OF WOMEN'S SPORTS POSITION.
54. Эрназарова М. Взаимоотношения родителей с растущим человеком //Zamonaviy innovatsion tadqiqotlarning dolzarb muammolari va rivojlanish tendensiyalari: yechimlar va istiqbollar. – 2022. – Т. 1. – №. 1. – С. 503-506.
55. Эрназарова М., Жабборова Э. Педагогические технологии на уроках русского языка //Общество и инновации. – 2022. – Т. 3. – №. 4/S. – С. 251-256.
56. Turaeva S. M. et al. The Role of Instructive and Psychological Principles in Foreign Pedagogy //Journal of Positive School Psychology. – 2022. – С. 9478-9486.
57. Жабборова Э. Использование дидактических игр на уроках русского языка как средство развития познавательной активности учащихся //Zamonaviy innovatsion tadqiqotlarning dolzarb muammolari va rivojlanish tendensiyalari: yechimlar va istiqbollar. – 2022. – Т. 1. – №. 1. – С. 560-562.
58. Xolmatova M. I. Umumtalim maktablari ingliz tili darslarida til ko'nikmalarini rivojlantirish //Science and Education. – 2022. – Т. 3. – №. 2. – С. 999-1005.
59. Xolmatova M. I., Barotova M. B. INGLIZ VA OZBEK TILLARIDAGI SIFAT KOMPONENTLI IBORALARNING LINGVOKULTUROLOGIK QIYOSIY TAHLILI //Academic research in educational sciences. – 2021. – Т. 2. – №. 12. – С. 1391-1397.
60. Ibadullayevna X. M. LINGUISTIC COMPARATIVE ANALYSIS OF QUALITATIVE COMPONENT PHRASES IN ENGLISH AND UZBEK LANGUAGES //Web of Scientist: International Scientific Research Journal. – 2022. – Т. 3. – №. 1. – С. 57-63.
61. Норбошева М. А., Норбошева М. А. Реформы системы дошкольного образования в Узбекистане //Фундаментальные и прикладные исследования: гипотезы, проблемы, результаты. – 2018. – С. 25-29.
62. Норбошева М. О. Роль семьи и дошкольной образовательной организации в формировании личности ребёнка //Наука и образование сегодня. – 2021. – №. 7 (66). – С. 66-67.
63. Норбошева М. О. Мактабгача ёшдаги бола шахсининг ривожланишида мулоқотнинг ўрни //Педагогика ва психологияда инновациялар. – 2020. – Т. 9. – №. 3.
64. Norbosheva M. Rivojlantiruvchi erkin faoliyat markazlarini tashkil etish va uning ahamiyati //O 'ZBEKISTON RESPUBLIKASI OLIY VA O 'RTA MAXSUS TA'LIM VAZIRLIGI NIZOMIY NOMIDAGI TOSHKENT DAVLAT PEDAGOGIKA UNIVERSITETI. – Т. 219.
65. Норбошева М. А., Шералиева М. А. Факторы психологического развития личности дошкольников //Педагогическое образование и наука. – 2020. – №. 1. – С. 131-134.
66. Норбошева М. О. МУЛОҚОТГА ЎРГАТИШ БОЛА ШАХСИНИ ШАКЛЛАНТИРИШНИНГ ЎЗИГА ХОС ШАКЛИ СИФАТИДА //УЧИТЕЛЬ. – 2022. – Т. 3. – №. 4.





67. Maqsuda N. MAKTABGACHA YOSHDAGI BOLALARNI MULOQOT MADANIYATIGA O'RGATISH ORQALI IJTIMOIIY-HISSIY VA KOMMUNIKATIV KOMPETENSIYALARINI RIVOJLANTIRISHNING PSIXOLOGIK-PEDAGOGIK YO'LLARI. – 2022.
68. Norbosheva M. A. Problems of personal formation of the child in the family in the studies of scientists of Uzbekistan //Asian Journal Of Multidimensional Research. – 2021. – Т. 10. – №. 6. – С. 297-303.
69. Норбошева М. МАКТАБГАЧА ЁШДАГИ БОЛАЛАРНИНГ МУЛОҚОТ ЖАРАЁНИДА ПСИХИК ВА ШАХС СИФАТЛАРИНИНГ РИВОЖЛАНИШ ХУСУСИЯТЛАРИ //Педагогика ва психологияда инновациялар. – 2020. – Т. 11. – №. 3.
70. Norbosheva M. Issues of moral perfection and spiritual height in the poem of “Kutadgu Bilig” by Yusuf Has Hadjib //European Journal of Molecular & Clinical Medicine. – 2020. – Т. 7. – №. 2. – С. 2020.
71. Bakhromovich S. I. Social and philisophical performance of making youth’s intellectual culture //European science review. – 2018. – №. 7-8. – С. 296-298.
72. Siddikov I. B. Философско-педагогические аспекты развития интеллектуальной культуры студентов //Вестник Ошского государственного университета. – 2019. – №. 3. – С. 38-42.
73. Bakhromovich S. I. Effects of Objective and Subjective Factors to Develop Intellectual Culture of Youth //Canadian Social Science. – 2020. – Т. 16. – №. 2. – С. 55-59.
74. Bakhromovich S. I. Analysis Of Modern Approaches To Ensuring The Effectiveness Of Management In Higher Education Institutions //The American Journal of Social Science and Education Innovations. – 2020. – Т. 2. – №. 12. – С. 364-369.
75. Bakhromovich S. I. The impact of managerial professional development on the effectiveness of Higher Education institution management //Academia: an international multidisciplinary research journal. – 2020. – Т. 10. – №. 12. – С. 1014-1020.
76. BAKHROMOVICH S. I. Views on the role of science in human and society life in islamic teaching //International Journal of Philosophical Studies and Social Sciences. – 2021. – Т. 1. – №. 3. – С. 79-86.
77. Bakhromovich S. I. A comparative induction of the epistemological and theological views of medieval Islamic oriental scholars //Berlin Studies Transnational Journal of Science and Humanities. – 2021. – Т. 1. – №. 1.7 Philosophical sciences.
78. Ahmadjonovna E. T., Bakhromovich S. I. Pedagogical Analysis Of Culturo-Educational Institutions’ Actions In Youth Education (On The Example Of Museum Activities) //The American Journal of Social Science and Education Innovations. – 2020. – Т. 2. – №. 08. – С. 576-582.
79. Сиддиков И. Б. Государственная политика в отношении молодежи в Узбекистане: национальный опыт и реальная необходимость международных инициатив //Условия социально-экономического развития общества: история и современность. – 2019. – С. 38-43.



80. Сиддиков И. Б. Социально-философские аспекты формирования интеллектуальной культуры молодёжи //Theoretical & Applied Science. – 2018. – №. 1. – С. 61-66.
81. Siddikov I., Gulomov A. Philosophical and psychological features of the formation of asertive behavior in the development of cognitive activity //Психологическое здоровье населения как важный фактор обеспечения процветания общества. – 2020. – С. 38-42.
82. Bakhromovich S. I., Lutfillo M. Development of ecological culture in students in the process of education of history of Uzbekistan //European Journal of Humanities and Educational Advancements. – 2021. – Т. 2. – №. 5. – С. 103-107.
83. Bakhromovich S. I. Philosophical comparative studies of the epistemological and theological views of medieval eastern scholars //Turkish Journal of Physiotherapy and Rehabilitation. Turkey. – 2021. – Т. 32. – №. 3. – С. 30338-30355.
84. Siddikov I. B. Modern Models Of Providing Autonomy Of Higher Educational Institutions (Analysis Of Foreign Countries Experience) //CURRENT RESEARCH JOURNAL OF PEDAGOGICS. – 2021. – Т. 2. – №. 05. – С. 25-31.
85. Siddikov I. Epistemological Significance Of Medieval Culture Of Islamic Intellectual Activity //InterConf. – 2021.
86. Bakhromovich S. I. Development trends and transformation processes in academic mobility in higher education in Uzbekistan and the world //Bakhromovich, Siddikov Ilyosjon, and Maxamadaliyev Lutfillo." Development of ecological culture in students in the process of education of history of uzbekistan. – 2021.
87. Bakhromovich S. I. The phenomenon of management and leadership personality in the views of oriental scholars //Chief Editor.
88. Siddikov I. Education-the principal value of medieval muslim civilization //InterConf. – 2021.
89. Siddikov I. TRADITIONS OF PHILOSOPHY, FIQH AND PHILOSOPHY IN THE THEOLOGICAL VIEWS OF THE MIDDLE EAST //InterConf. – 2021.
90. Bakhromovich S. I. FACTORS OF INTRODUCTION OF PRINCIPLES OF INSTITUTIONAL AUTONOMY TO THE MANAGEMENT PROCESS OF HIGHER EDUCATIONAL INSTITUTIONS //Berlin Studies Transnational Journal of Science and Humanities. – 2021. – Т. 1. – №. 1.5 Pedagogical sciences.
91. Siddikov I. Gender management issues in modern pedagogy in educational institutions //American Journal of Economics and Business Management. – 2021. – Т. 4. – №. 4. – С. 31-35.
92. Siddiqov I. B. SOCIAL AND PHILISOPHICAL PERFORMANCE OF MAKING YOUTH'S INTELLECTUAL CULTURE //European Science Review. – 2018. – №. 7-8. – С. 296-298.
93. Bakhromovich S. I. SOCIAL AND PHYSICAL PERFORMANCE OF MAKING YOUTH'S INTELLECTUAL CULTURE //July–August. – С. 289.
94. Siddiqov I. DIALECTICAL AND SYNERGETIC FEATURES OF THE DEVELOPMENT OF THEOLOGICAL AND EPISTEMOLOGICAL VIEWS IN MEDIEVAL EASTERN ISLAM. – 2022.



95. Siddiqov I. B. MUTUAL SYNTHESIS OF MEDIEVAL ISLAM GNOSEOLOGY AND THEOLOGY. – 2022.
96. Siddiqov I. АЖДОДЛАР МЕРОСИДА ИЛИМ ВА ТАЪЛИМНИ РИВОЖЛАНТИРИШИ БОРАСИДАГИ ТЕОЛОГИК ВА ГНОСЕОЛОГИК ҚАРАШЛАР ТАҲЛИЛИ //Science and innovation. – 2022. – Т. 1. – №. С7. – С. 60-68.
97. Isakhonovich A. M. THE STATE OF ANTI-RELIGIOUS AND SCIENTIFIC-TECHNICAL AND SCIENTIFIC-ATHEISTIC PROPAGANDA IN THE SCHOOLS OF THE SAMARKAND REGION (ACCORDING TO THE MATERIALS OF THE NATIONAL ARCHIVES OF THE REPUBLIC OF UZBEKISTAN) //Journal of Academic Research and Trends in Educational Sciences. – 2022. – Т. 1. – №. 10. – С. 426-429.
98. Асатуллаев М. И. ДОКЛАДНАЯ ЗАПИСКА ПРЕДСЕДАТЕЛЮ СОВЕТА МИНИСТРОВ УЗБЕКСКОЙ ССР ТОВ. АБДУРАХМАНОВУ А. ОТ ДИРЕКТОРА САМАРКАНДСКОГО УЧИТЕЛЬСКОГО ИНСТИТУТА АБДУЛЛАЕВА Н. А //Scientific Impulse. – 2022. – Т. 1. – №. 2. – С. 82-84.
99. Isakhonovich M. Annual report of the samarkand regional public education in 1948-49 //Web of Scientist: International Scientific Research Journal. – 2022. – Т. 3. – №. 6. – С. 811-816.
100. Асатуллаев Ш. Р., Исахонович М. ЗОЯ ВОРОНЦЕВА ОРГАНИЗАТОР ПЕРВОЙ В УЗБЕКИСТАНЕ МАСТЕРСКУЮ ХОРЕОГРАФИИ В ГОРОДЕ САМАРКАНДЕ //SO ‘NGI ILMIY TADQIQOTLAR NAZARIYASI. – 2022. – Т. 1. – №. 1. – С. 23-27.
101. Асатуллаев М. И. ОТКРЫТИЕ И УЧЕБНЫЙ ПРОЦЕСС УЗБЕКСКОГО ВЫСШЕГО ПЕДАГОГИЧЕСКОГО ИНСТИТУТА В САМАРКАНДЕ (В ДАННОЕ ВРЕМЯ САМАРКАНДСКИЙ ГОСУДАРСТВЕННЫЙ УНИВЕРСИТЕТ ИМ. Ш. РАШИДОВА) ПО МАТЕРИАЛАМ ФОНДА Р-94 НАЦИОНАЛЬНОГО АРХИВА РЕСПУБЛИКИ УЗБЕКИСТАН //RESEARCH AND EDUCATION. – 2022. – Т. 1. – №. 1. – С. 299-304.
102. Isakhonovich A. M. The activities of the experimental demonstration school-commune in Samarkand //Eurasian Journal of Learning and Academic Teaching. – 2022. – Т. 8. – С. 1-3.
103. Ergashevich E. B. et al. Tashkent by the Interpretation of Russian Researchers //International Journal of Multicultural and Multireligious Understanding. – 2020. – Т. 7. – №. 10. – С. 409-414.
104. Asatullaev M. I. The Role of Madrassahs in Science Development //International Journal on Integrated Education. – Т. 3. – №. 10. – С. 116-121.
105. Berdiyeva M. M. Formation of intellectual culture of a preschooler.
106. Berdiyeva, M. M. Formation of intellectual culture of a preschooler.
107. Шарафутдинова Х. Г., Бердиева М. М. ПРОБЛЕМА ЛИЧНОСТНО-ОРИЕНТИРОВАННОГО ОТНОШЕНИЯ К РЕБЁНКУ В ПРОЦЕССЕ ОБРАЗОВАНИЯ //Гуманитарный трактат. – 2018. – №. 25. – С. 89-91.
108. Meyliyevna B. M. PEDAGOGICAL SUPPORT AND DEVELOPMENT OF THE INTELLECTUAL OPPORTUNITIES OF CHILDREN IN PRESCHOOL EDUCATION

- //European Journal of Research and Reflection in Educational Sciences Vol. – 2019. – Т. 7. – №. 12.
109. Meyliyevna B. M. The quality of preschool education at the present stage //ACADEMICIA: An International Multidisciplinary Research Journal. – 2021. – Т. 11. – №. 10. – С. 2267-2271.
110. Meyliyevna B. M. The development of cognitive interests in older preschoolers in the process of getting acquainted with nature //ACADEMICIA: An International Multidisciplinary Research Journal. – 2022. – Т. 12. – №. 4. – С. 121-128.
111. Meyliyevna B. M. Tasks for preschool educators //South Asian Journal of Marketing & Management Research. – 2021. – Т. 11. – №. 10. – С. 151-155.
112. Berdiyeva M., Bo'Ranova S. Maktabgacha va boshlang'ich ta'limda nutq o'stirish mashg'ulotlari orqali bolalarning mustaqil fikrlash qobiliyatlarini shakllantirishning samarali usullari //Science and Education. – 2021. – Т. 2. – №. 4. – С. 425-429.
113. Meyliyevna B. M. МАКТАБГАЧА YOSHDAГИ BOLALAR NUTQINI RIVOJLANTIRISHNING PSIXOLOGIK XUSUSIYATLARI: Berdiyeva Muhabbat Meyliyevna, TerDU Pedagogika instituti //Научно-практическая конференция. – 2021.
114. Бердиева М. М. ФОРМИРОВАНИЕ ИНТЕЛЛЕКТУАЛЬНОЙ КУЛЬТУРЫ ДОШКОЛЬНИКА //INTERNATIONAL SCIENTIFIC REVIEW OF THE PROBLEMS AND PROSPECTS OF MODERN SCIENCE AND EDUCATION. – 2019. – С. 75-76.
115. Бердиева М. М. ПРОЕКТИРОВАНИЕ ПРЕДМЕТНО-ПРОСТРАНСТВЕННОЙ РАЗВИВАЮЩЕЙ СРЕДЫ ДОШКОЛЬНЫХ ОРГАНИЗАЦИЙ //Педагогика и психология в современном мире: теоретические и практические исследования. – 2018. – С. 156-159.
116. TURAKULOVNA M. F., QIZI M. M. M. Competence of the educator in the organization of visual activities //International Journal of Philosophical Studies and Social Sciences. – 2021. – Т. 1. – №. 2. – С. 100-103.
117. Turakulovna M. F. PEDAGOGICAL BASES OF EDUCATION OF PRESCHOOL CHILDREN //Journal of Ethics and Diversity in International Communication. – 2021. – Т. 1. – №. 1. – С. 23-24.
118. Мухаммадиева Ф. И. ИСПОЛЬЗОВАНИЕ НОВЫХ ИНФОРМАЦИОННЫХ ТЕХНОЛОГИЙ В ОБРАЗОВАТЕЛЬНОМ ПРОЦЕССЕ //WORLD SCIENCE: PROBLEMS AND INNOVATIONS. – 2018. – С. 170-172.
119. Мухаммадиева Ф. И. ИСПОЛЬЗОВАНИЕ СИСТЕМ ИСКУССТВЕННОГО ИНТЕЛЛЕКТА ДЛЯ ОПРЕДЕЛЕНИЯ ПАРАМЕТРОВ КАЧЕСТВА ДЕТАЛИ //Металлообрабатывающие комплексы и робототехнические системы-перспективные направления научно-исследовательской деятельности молодых ученых и специалистов. – 2016. – С. 21-24.
120. Мухаммадиева Ф. И. ОБУЧАЮЩИЕ ЭЛЕКТРОННЫХ РЕСУРСЫ В МОДЕРНИЗАЦИИ ОБРАЗОВАНИЯ //Юность и знания-гарантия успеха. – 2014. – С. 291-293.
121. Мухаммадиева Ф. И. ГЛАВНЫЕ ТЕХНОЛОГИИ ДЛЯ КВАНТОВОГО КОМПЬЮТЕРА //Современные инструментальные системы, информационные технологии и инновации. – 2014. – С. 123-125.