

**IMPROVING THE ACCOUNTING OF FUNDS OF THE DIRECTOR'S FUND IN PUBLIC EDUCATIONAL INSTITUTIONS**

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Abstract

In this article, the need and importance of the formation of funds of the director's fund in the effective implementation of the activities of public educational institutions is theoretically based. The basics of accounting and control of funds of the director's fund in public educational institutions are outlined. Practical aspects of organizing and maintaining the accounting of funds of the director's fund of public educational institutions are investigated. The state of implementation of control measures to ensure the reliability of information on the use of director's fund funds in public educational institutions is analyzed. The author's suggestions on improving the accounting of funds of the director's fund in public educational institutions were formed.

Keywords: accounting, director's Fund, Control, estimate, reporting, public educational institutions.

Introduction

The system of public education is considered the most important link in the social sphere, as defined in Article 41 of the Constitution of the Republic of Uzbekistan, "everyone has the right to knowledge. Free general education is guaranteed by the state. School affairs are under state control. "For this reason, budgetary organizations operating in this area, that is, public educational institutions, are financed directly from the state budget.

In particular, in 2022 alone, 30823.4 billion were used to finance the public education system from the state budget. The sum is planned to be financed. At present, there are 10764 secondary institutions in the public education system, of which there are 9905 secondary schools, 89 special schools, 211 boarding schools, orphanages, SOS Children's towns, 29 children's neighborhoods, 214 children's schools of the "perfect generation", 316 children's music and art schools, and a total of 6177.8 thousand students are trained in these institutions.

The most important tasks related to education and upbringing in the implementation of the activities of institutions in the public education system will definitely fall on the shoulders



of teachers. For this reason, in order to pay for the work of teachers and to adequately stimulate their productive activities, the president of the Republic of Uzbekistan adopted "on measures to educate young people spiritually, morally and physically harmoniously, to raise the system of education and education to a qualitatively new level" and to raise young people to a qualitatively new level. In order to ensure the implementation of this decision, as well as to increase the social status and prestige of employees of the public education system, the decision of the Cabinet of Ministers of the Republic of Uzbekistan "on improving the procedure for material incentives for employees of general secondary educational institutions" was adopted and the procedure for organizing the director's fund.

In turn, in the system of public education, the need arises to systematize financial relations and processes related to the continuous implementation of the tasks set out in these normative legal acts, payment of labor of employees of general secondary educational institutions and the appropriate incentives for employees who set an example, to organize and maintain accounting work for the formation of information. This necessitates conducting research on the research and improvement of the issues of accounting of funds of the director's fund in public educational institutions.

Research Methods

In the formation of the article, based on the nature of the accounting and reporting system, such research methods as abstract logical thinking, hypothesis, monographic observation, induction and deduction, analysis and synthesis, comparison, economic analysis and others were used.

Literature Analysis

Several research works have been carried out in budgetary organizations by both foreigners and scientists of our country regarding accounting and reporting. In particular, from foreign scientists A. A. Organization of accounting in budgetary organizations "Ushakov" all organizations are obliged to maintain accounting on the basis of regulatory legal acts. The procedure for applying regulatory legal acts depends on the type of organizations. A characteristic feature of the main branch of accounting and organization in budgetary organizations, covered by the Treasury, is the accounting policy¹ that gave scientific comment.

N. Russian scientists led by Kondrakov studied the issues of Budget Accounting and reporting, accounting in budgetary organizations. They theoretically and practically covered the occurrence, content of cash and real expenses of budgetary organizations, as well as the features of their accounting².

¹Ushakov A.A. Accounting and audit of the efficiency of use of funds in municipal health care institutions. Auto. diss. Ph.D., Rostov-on-Don - 2012. 14 page

² Kondrakov N. et al. Accounting in budgetary organizations. -M.: Prospekt. 2006



From the scientists of our country M.Ostonokulov accounting in budgetary organizations, compilation of financial statements and implementation of budgetary control³ S.Improving the methodology of accounting and internal audit in budget organizations of guzolov⁴, A.Ostonokulov conducted research on the formation and improvement of accounting of extra-budgetary funds of budgetary organizations.

At the expense of the fund of the director A.Ostonokulov conducted research on the funds of the director's fund in secondary special vocational educational institutions, the features of their planning, spending and accounting⁵.

However, it was not without research work on the organization and maintenance of accounts of the director's fund of institutions in the public education system.

Analysis and Results

The establishment of a system of incentives for their employees to ensure the effectiveness of the activities of public educational institutions serves to develop the educational and educational process, the emergence of creative approaches of employees to their tasks. This, in turn, creates the basis for educating the younger generation of the country, providing knowledge, teaching independent thinking and decision-making. Based on this purpose, on September 30, 2019, the resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 823"on improving the procedure for material incentives for employees of general secondary educational institutions" was adopted.

On the basis of this decision, a regulation was developed and introduced into practice on the system of motivation and material assistance of employees in schools "on the organization of the director's fund for the promotion of exemplary employees of general secondary educational institutions and the procedure for using its funds."

At the moment, the number of general secondary educational institutions in the public education system is 10764, and more than half a million teachers operate in them. When studying the last four academic years, the number of institutions in the public education system, the number of teachers in parallel with them, as well as the number of male teachers, as a result of the incentive system, also increased (fig.

³ Ostanagulov M. Accounting in budget organizations. Study guide - T.: "Economy-Finance", 2009. 328 p

⁴ Mehmanov S.U. "Improvement of accounting and internal audit methodology in budget organizations" i.f.d. diss. autoref. 76 p. - T., 2018

⁵ Ostonokulov A.A. Account of principal's funds in secondary special vocational education institutions. Scientific Journal of Finance. Issue 2 of 2012. 14-18 p.

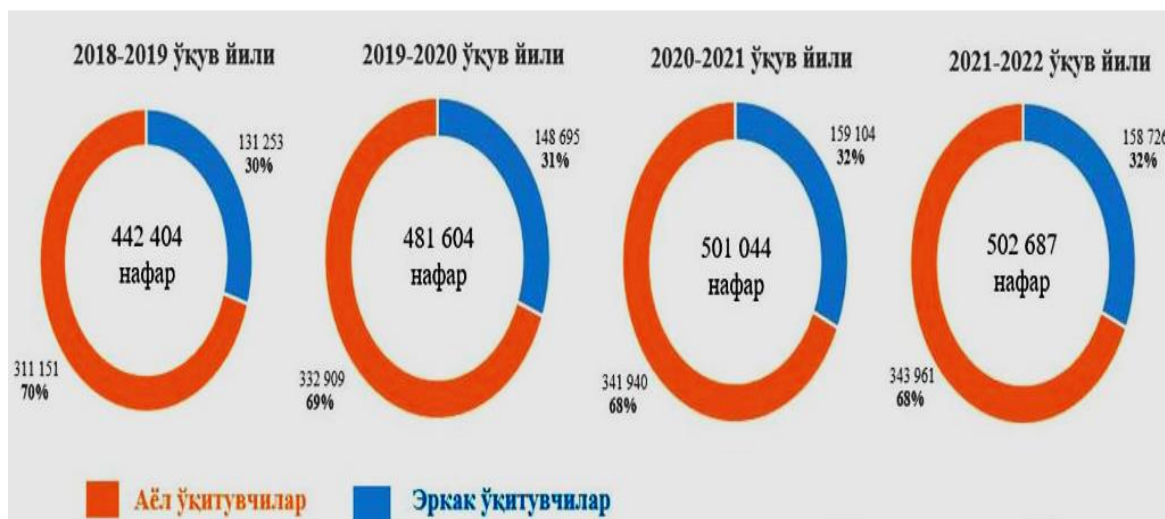


Figure 1. General secondary educational institutions operating in the public education system and teachers operating in them⁶

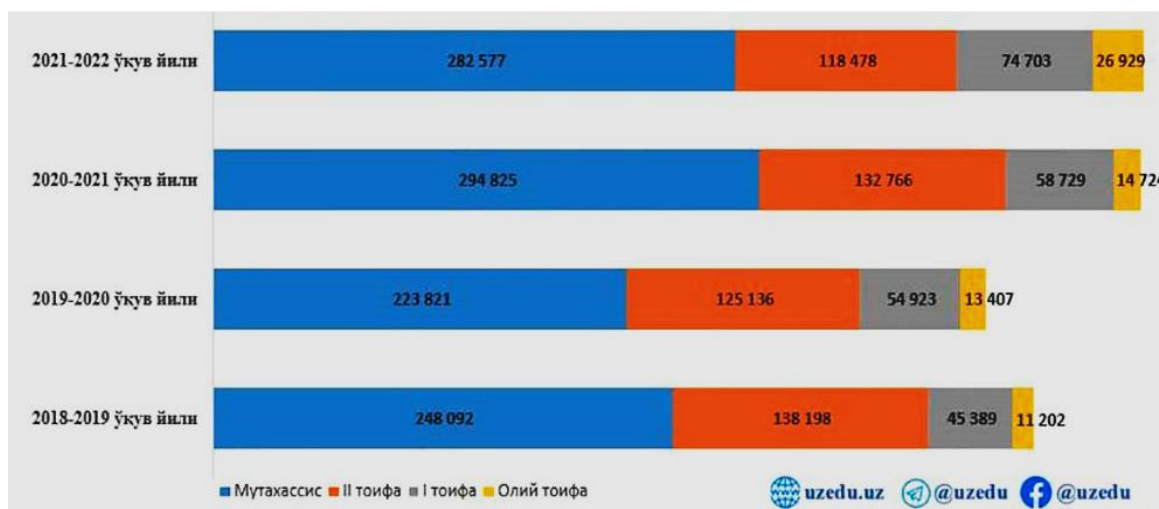


Figure 2. Categories of teachers of secondary schools⁷

The effectiveness of the activities of general secondary schools depends on the qualification categories of teachers operating in them, and remuneration for the work of teachers is carried out directly from their category. In general educational institutions, we can see an improvement in the amount of wages, the correct establishment of a system of incentives, and not only an increase in the share of men in the structure of teachers, but also an improvement in their category indicators (fig

In general education institutions, the director's Foundation was established in order to promote the improvement of the efficiency and quality of the educational process, to assign

⁶ <https://www.uzedu.uz/> Official website of the Ministry of Public Education of the Republic of Uzbekistan

⁷ <https://www.uzedu.uz/> Official website of the Ministry of Public Education of the Republic of Uzbekistan



monthly allowance to teachers, psychologists and library staff, to reward employees of general education institutions and to provide them with material assistance, to strengthen the promotion of professional skills and qualifications of pedagogical workers⁸.

The director's fund of each general educational institution is formed on the basis of the economic classification of expenses at the expense of budgetary funds in the amount of no more than 15% of the labor remuneration fund, as part of a separate cost item and is spent in the following areas:

in the presence of saved funds, financing unpaid benefits for temporary incapacity for work of employees at the expense of these funds.

On the basis of the decision of the pedagogical Council of the general educational institution of the tables related to the expenditure of funds of the director's fund, that is, the appointment of monthly mentors to employees, the issuance of one-time material incentives, material assistance, by order of the director of the institution, the composition of the Working Group in an odd The Working Group is headed by the director of a general educational institution, the deputy director for educational work is the responsible Secretary of the Working Group. To the basic tariff rates of teachers, psychologists and library staff, monthly teachers, based on the criteria for assessing the activities of pedagogical workers, to the quality and effectiveness of the implementation of the educational process, extracurricular activities and to educate students in the spirit of humanity and kindness, to the level of assimilation by students of the full volume of knowledge and skills provided, for high efficiency and quality of training, it is prescribed in the amount of up to 40 percent.

In general educational institutions, their accounting is carried out in order to ensure the legality of the processes associated with the formation and spending of the funds of the director's fund, to formalize the Constituent documents associated with them, to ensure the correctness of payments, to generate information about the movement of the funds of the fund.

The formation of the funds of the director's fund in general education institutions in the amount of at most 15% of the wage fund is planned at the expense of the budget in the cost Article 41 11 210, based on the economic classification of expenses, and the consumption of these funds during the fiscal year is carried out under this Suppose that the Labor remuneration Fodi of a general educational institution is 800.0 million. the funds of the director's fund are 120.0 million rubles. it is planned in the amount of soums.

These planned funds, upon approval of the cost estimate, will be able to be spent on the purpose of incentives for employees, appointment of a mentor, material assistance. For this, the decision made by the Working Group, the approval of this decision by the pedagogical Council, as well as the formalized order of the Rakhbar are considered as the basis. Upon registration of these documents, calculations are made by the accounting service on the basis of the instruction "on accounting in budgetary organizations".

⁸ The regulation "On the establishment of the director's fund for encouraging exemplary employees of general secondary education institutions and the procedure for using its funds" is the decision of the Cabinet of Ministers No. 823 of September 30, 2019 Appendix 1.



For this, on the basis of the initial documents, the calculation is made by the accountant reflected as actual costs. From the data of the table we can see express this process based on the following table, we can see that the provision of monthly contributions, one-way incentives and material assistance to employees at the expense of the director's fund is carried out in the form of the same accounting transfers. As a result of this, there is no possibility to find out how much of the funds of the director's fund are directed to monthly Masters, one-way incentives and material assistance. Also, 173 accounts named " settlements for payment of labor with employees " are designed to take into account both wages and equivalent payments. This indicates the presence of problems in the formation of analytical information on the consumption of funds of the director's fund.

This problematic situation also has its effect on the formation of accounting information on the implementation of payments calculated from the funds of the director's fund. Form 2 in itself indicates that the report on the implementation of the cost estimate has problems with the formation of indicators at a reliable level associated with the expenditure of funds of the director's fund.

Conclusions and Suggestions

In general, one of the most important issues is the provision of targeted spending of the director's fund in public educational institutions, the formation of information about them, while allocating funds from the state budget. For this, it is necessary to ensure that the accounting of funds of the director's fund in public educational institutions is kept on a legislative basis.

In our opinion, it is advisable to carry out the following work related to the account of the funds of the director's fund in public educational institutions:

- 1) in order for the funds of the director's fund to be planned and maintained in a separate cost article in the cost estimate, it is necessary to ensure that their accounting is also maintained in separate accounts;
- 2) in the structure of a newly opened accounting account in the accounting of funds of the director's fund, it is advisable to develop working accounts in order to form in a special case indicators related to each of the higher Masters, one-time incentives and material assistance;
- 3) accounting of funds of the director's fund in separate accounts serves for the further coordination of the indicators of accounting accounts and General book data with the form of a report on the implementation of the cost estimate.

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