



PROCEDURE FOR AUDITING REVENUES IN CULTURAL AND ART INSTITUTIONS

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Abstract: In this article, the procedure and specific aspects of conducting income audits in culture and art institutions are covered by the author. In addition, proposals and recommendations on the procedure for conducting the audit were developed.

Keywords: audit, income, culture and art, accounting processes.

Introduction. The income of cultural institutions is the amount of tickets issued at predetermined values (prices) for the events held by them (concerts, plays, theatrical and circus performances, creative meetings, various shows, festivals, other cultural and consists of the sum of public events, regardless of the form and genre of the performances).

Literature review. A ticket is a document that gives the right to visit events once (electronic or printed ticket, free invitation, subscription). In accordance with the "Regulation on the Procedure for Forming Ticket Prices of State Theaters and Concert Performance Institutions" in force in our republic, the base price (Bt) of one ticket that gives access to events is determined based on the following formula during the annual budget and extra-budgetary budgeting of state theaters and concert performance institutions:

$$Bt = At/Tc.$$

In:

At - income from the main activity of the previous year;

Ts - the number of viewers last year;

The price of one ticket, which gives the right to enter the events, is formed with a differential increase compared to the base price, taking into account the following:

*location of seats in the auditorium (front, middle, back and balcony seats);

*type of events (ordinary, holiday, premiere);

*day and time of transfer (daytime, evening, weekday, weekend or holiday) and others.

Analysis and results. When setting the ticket prices that give the right to enter the events and forming extra-budgetary funds, it is necessary to strictly follow the schedule of step-by-step increase of the share covered by the extra-budgetary receipts of expenses related to the maintenance of state theaters and concert-performance institutions approved by the Cabinet of Ministers of the Republic of Uzbekistan. The prices of tickets for traveling and touring events are determined on the basis of an individual calculation or a contract with the receiving party.

Underprivileged sections of the population (children of orphanages, members of bereaved and low-income families) can be given a discount of up to 50% of the ticket price for events based on the written appeal of these institutions and the relevant order of the head of the state theater and concert-spectacle institution, however, the number of discounted tickets is general tickets. should not exceed 50 percent of the number. When conducting events in educational institutions, performances in open spaces and small halls, the prices of tickets may be set lower than the base price level set for tickets of the main hall of these theaters and concert-spectacle institutions based on the order of the directors of theaters and concert-

spectacle institutions.

Prices of tickets for performances and concerts of foreign groups and individual performers, international, republican, regional art festivals, as well as tours and events are formed based on the agreement of the parties. When the number of visitors to the events is low, the ticket prices may be revised based on the actual cost in order to increase the occupancy level of the audience hall of these institutions. The sale of electronic tickets to events is carried out in accordance with the decision of the Cabinet of Ministers No. 18 dated January 10, 2019 "On measures to create and implement a unified electronic database of ticket operations".

Information on the realization of products (works, services) of culture and art institutions, as well as period costs and distributed costs incurred during the production and sale of these products (works, services) are reflected in the following accounts:

20 "Realization of products (works, services)";

21 "Other expenses".

20 In the "Realization of products (works, services)" account, finished products (works, services), including finished products of production (educational) workshops, auxiliary agricultural and educational farms, as well as finished printed products and the main tools of the organization and realization of other assets is taken into account.

20 The "Product (work, service) realization" account is divided into the following sub-accounts:

200 "Realization of products (works, services)"; 201 "Realization of fixed assets and other assets".

200 in the sub-account "Realization of products (work, services)" finished products (works, services), including finished products of production (educational) workshops, auxiliary agricultural and educational farms, as well as finished printed products and other products (work, services) realization is taken into account.

200 "Realization of products (work, services)" sub-account is credited with the realized sums of products (work, services) (according to the mutually concluded contract), while corresponding sub-accounts of 15 accounts are debited.

The actual cost of realized products is written to the debit of the sub-account, and the sub-account 050 "Finished goods" is credited. If the performed works and services are being realized, their actual cost is reflected in the debit of the sub-account 200 "Realization of products (work, services)" and the credit of the sub-account 090 "Expenses for goods (work, services)". Analytical accounts are kept separately by types of products sold.

201 "Realization of fixed assets and other assets" subaccount takes into account the realization of fixed assets and other assets of the organization. The procedure for the realization of these assets and the distribution of proceeds from the realization is regulated by legislation. 201 "Realization of fixed assets and other assets" is credited with the realized amounts of fixed assets and other assets (according to the mutually concluded agreement), while corresponding sub-accounts of 15 accounts are debited.

Conclusion. Also, the write-off of the estimated depreciation amounts of fixed assets realized in the credit of this sub-account, in which the corresponding sub-accounts of 02 accounts are debited. The initial (recovery) value of realized fixed assets and other assets is written to the debit of this sub-account, while the relevant sub-accounts accounting for these assets are credited. Also, this sub-account is debited with the sums calculated from the realization sum of fixed assets and other assets to the revenues of the respective budgets, in which 160 "Calculations with the budget on payments to the budget" sub-account is credited.

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