



REVIEW OF ACCOUNTING AND INTERNAL AUDIT RESULTS IN PUBLIC HIGHER EDUCATION INSTITUTIONS

Караев Пайзиллахон Юсуфхонович

PhD, доцент.

Довлатова Шохсанам Дилшоджоновна

55-iqt-21 gr, 4 years student.

Аннотация

В статье описаны теоретические основы хозрасчета и результатов внутреннего аудита в государственных высших учебных заведениях, а также содержание и характер отчетности бюджетных организаций, своевременность и полнота ее представления.

Ключевые слова

Бюджетная система, аудит, дебиторская и кредиторская задолженность, стандарт бюджетного учета Республики Узбекистан, программный комплекс «УзАСБО», ЭЦП

Annotation

The article describes the theoretical foundations of cost accounting and the results of internal audit in state higher educational institutions, as well as the content and nature of the reporting of budgetary organizations, the timeliness and completeness of its presentation.

Key words

Budget system, audit, receivables and payables, budget accounting standard of the Republic of Uzbekistan, UzASBO software package, EDS

Annotatsiya

Maqolada davlat oliy ta'lim muassasalarida xarajatlar hisobi va ichki audit natijalarining nazariy asoslari hamda budjet tashkilotlarini hisobotlarining mazmuni, mohiyati hamda ularning o'z vaqtida, to'liq holda topshirilishi yoritib berilgan.

Kalit so'zlar

budjet tizimi, audit, debitorlik va kreditorlik qarzlari, O'zbekiston Respublikasi budjet hisobining standarti, «UzASBO» dasturiy majmuasi, elektron raqamli imzo

In our republic, a lot of work was carried out on the development of the budget system, improving the activities of budgetary organizations and improving budget legislation. Financing of budgetary organizations is carried out at the expense of the state budget, budgets of targeted funds of the state and extra-budgetary funds of budgetary organizations. As a result of the reforms carried out in the following years, the fall of extra-budgetary funds to the budgetary funds of budgetary organizations is beginning to increase in khajmi.

The effective use of budgetary funds in budgetary organizations, the impossibility of waste and looting are considered relevant today. Also, their control is carried out over the targeted expenditure of funds. Budgetary organizations summarize information on the directions of spending funds, the execution of estimates, accounts receivable and creditor debts, financial results, accounting for budgetary and extra-budgetary funds and submit reports within the appropriate periods.

The unified methodology of budget reporting is established by the Ministry of Economy and finance

of the Republic of Uzbekistan in accordance with the budget code, standards of budget accounting, as well as other legislation. State educational organizations also summarize the results of their activities during the financial year and submit established reports on them.

Reports of budget organizations should be clear and understandable. Reports are a document that provides information and information about the activities of the organization. The reports are divided into quarterly, semi-annual and annual reports. There are principles, sequence, deadlines, specific aspects and methods for compiling reports.

It is considered important that information is revealed in the reports. The budget organization is responsible for the completeness of the data. The presence of incomplete or unfinished-style information in the reports causes users to be misinformed. Reports of state educational organizations are regulated through the budget accounting standard of the Republic of Uzbekistan (BHS No. 3).

State educational organizations carry out a wide range of accounting transactions during their activities, carry out accounting transfers and estimate execution from various accounts.

An explanatory note is attached to the annual and quarterly financial statements. The explanatory note provides information on the main factors that influenced the process of execution of the cost estimate, income and cost estimates, including the reasons (analysis) for the economy of funds allocated from the budget (if economy is made), the reasons and time for the occurrence of receivables and creditors, measures taken to recover overdue debts, benefits granted to budgetary organizations in accordance with

When drawing up reports, all transfers registered in all accounting registers that are used in accounting, transactions related to accounting work, all information on the duration of activity are used.

1- жадвал

Deadlines for filing reports by budget organizations

T/p	Report names	Terms of submission		Reports submitted by state educational organizations
		quarterly	annual	
1	Balance (Form No. 1)	✓	✓	✓
2	Report on the results of financial activities	✓	✓	✓
3	Report on the execution of the cost estimate (Form No. 2)	✓	✓	✓
4	Receivables and creditor debt information	✓	✓	✓
5	Report on the movement of funds of the fund for the development of a budgetary organization	✓	✓	✓
6	Report on the movement of funds of the fund for material promotion and development of medical organizations	✓	✓	
7	Organizer of trainings and trainings on drafting a long-term contract for financing the Tajik movement	✓	✓	✓
8	Other extra-budgetary funds Movement report	✓	✓	✓
9	Report on the movement of commodity and material reserves and non-financial assets		✓	✓
10	Report of the budget organization on the movement of foreign currency funds	✓	✓	✓

Budget organizations connected to the UzASBO software complex (hereinafter referred to as the software complex in the text) submit financial statements electronically using an electronic digital signature to the relevant treasury divisions or to the distributor of budget funds.

Financial statements submitted electronically through the software complex are printed on paper in

one copy and signed by the head and Chief Accountant of the reporting organization. Signed financial statements are kept in the manner prescribed by the reporting organization.

Reports of budgetary organizations are submitted on time, in full. The correct composition of the reports is constantly checked by internal audit personnel during the current control. Alternatively, internal audit employees also summarize the results of their work, form reports on the activities, inconsistencies, financial losses of the organization. To carry out the objectives and objectives of internal audit by the Internal Audit Service, it conducts internal audit activities at internal audit facilities, including those identified through the audit system with the participation of citizens, formalizes the results and prepares proposals and recommendations.

Internal audit events are conducted under the internal audit annual plan approved by the head of the ministry.(Appendix 2).

Documentation of information is necessary in order to justify the conclusions and results of the audit, to confirm the achievement of the audit objectives in a documented way, to confirm the correctness and completeness of the work performed, to provide conditions for monitoring the quality of internal audit. All working documents formed during the audit process are internal documents, and the information indicated in them is confidential. Information about non-compliance with the information obtained during the interview, document verification, analysis of answers to the questions posed and during the audit, the risk of abuse, the risk of fraud, the risk of corruption should be recorded and documented by the internal auditor.

Such information can be used when starting new inspections, during subsequent inspections, or during the inspection of other objects. The head of the internal audit develops the rules for storing, receiving and transmitting documents related to internal verification and verification, Taking into account the requirements of administrative documents (including documents that determine the procedure for working with confidential information) and current sub-legislative acts. The head of the internal audit oversees the work with the documents related to the audit. The transfer of any documents to the outside is carried out in accordance with the procedures and regulations established by the public sector organization.

In addition to providing notes on the results and recommendations of auditors, the process of presenting audit reports makes it possible to obtain an official response from the management body, record the agreed actions and deadlines, and provides the basis for monitoring by the internal audit and Financial Control Department for the implementation of improvement work by the client.

Фойдаланилган адабиётлар рўйхати:

1. Мехмонов С.У. Бюджет ташкилотларида ички аудит фаолиятининг назарий ҳамда амалий жиҳатлари, “Иқтисод ва Молия” 2015 йил, №10
2. Жумамуратов Б.Ж., Бюджет ташкилотларида ички аудитни такомиллаштириш масалалари, “Молия ва банк иши” Электрон илмий журнали, 2-сон,март-апрель, 2019й.
3. Мехмонов С.У., Бюджет ташкилотларида ички аудит хизмати фаолиятини такомиллаштириш. “Молия ва банк иши” Электрон илмий журнали, 2-сон, март-апрель, 2019й.
4. А.А.Остонокулов. Бюджет ташкилотларининг бюджетдан ташқари маблағлари ҳисоби ва ҳисоботи методологиясини такомиллаштириш. Монография. Т.: “VNESHINVESTPROM” нашриёти, 2021., 208 б.
5. www.lex.uz-Ўзбекистон Республикаси Адлия вазирлиги расмий сайти
6. www.uza.uz-Ўзбекистон Миллий ахборот агаентлигининг расмий сайти