

## EXPENSES AND THEORETICAL BASIS OF THEIR ACCOUNTING IN STATE HIGHER EDUCATION INSTITUTIONS

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### Abstract:

In connection with the granting of academic, organizational management and financial independence to state higher education institutions, the article provides them with the authority to independently dispose of financial resources, independently determine the amount of the payment contract, and determine the amount of wages for teaching staff.

**Keywords:** higher education system, payment contract, cost management, reproduction.

### Introduction

Sudden changes in the system of higher education in Uzbekistan caused the rapid development of the system. Today, in connection with the granting of academic, organizational management and financial independence to a number of state higher education institutions, they are empowered to independently dispose of financial resources, independently determine the amount of payment contracts, and determine the amount of wages for teaching staff. In particular, today "the cost of training on the basis of a fee-contract is determined based on the average cost per student, but on the basis of full financial support of the higher education institution, future development and mutual competition in the market of educational services." In the implementation of these tasks, it is necessary to conduct research on this topic.

### Analysis of Literature on The Subject

It is desirable to study to a certain extent the study of the researched field by foreign scientists. Russian scientist N.D. Zavodchikov suggests that costs should be managed. In his opinion, it is necessary not only to reduce them, but, first of all, to use production costs effectively. Cost effectiveness takes into account both the amount of an organization's costs and the impact of costs on efficiency.

G. E. Antipova defines the concepts of "costs" and "cost". The author says that costs are a decisive indicator of the enterprise's appearance in the external environment, because costs are the use of material, labor and financial resources in terms of value to ensure the extended reproduction process.

A.V. Glushenko and E.M. Egorova define that "costs are one of the most influential elements of the development of modern strategic university accounting methods to ensure the development and strategic development of universities and the achievement of results."

According to the opinions expressed by foreign scholars, one can see general views and specific aspects of cost accounting in higher education institutions. Their opinions were seen as complementary views. Expenses of higher education institutions are the result of the expenditure of budgetary and non-budgetary funds of the educational institution based on the estimates of expenses and income.

The drastic changes related to financial independence in higher educational institutions in our country served to create an environment of independence in other areas as well. It can be seen that the development of the field is the reason for the reforms in state higher education institutions to form a new system, to step from one stage to another, and at the same time, the development will have a more improved appearance.

### **Analysis And Results**

Modern technologies are being updated day by day, requiring radical reform of every field. In our opinion, it is not wrong to say that the most important links of the society are seen in the activity of the organizations related to the field of education. Today, special attention is being paid to the education system all over the world, as well as in our country, educational reforms are of great importance. We can see evidence of this at every level of society, from the lowest levels to the highest systems. On December 20, 2022, the head of state proposed to name the coming year 2023 as "the year of attention to people and quality education" in his Address to the Parliament in the Congress Hall in Tashkent. It can be seen that the ongoing education reforms, education policy, and human dignity are considered as the most urgent topics today. "We should never forget the idea of human dignity. To declare the year of human attention and quality education, if we analyze it deeply, we have thought a lot about what can be done. Of course, what we did yesterday should be continued today. From the point of view of sustainability, the idea of human dignity should continue over the years," the head of our state said.

Attention to the field of education in our republic, the changes being implemented today, new directions emerging in the course of the activity of educational institutions automatically bring about a new approach and special attention to the activity of educational organizations.

In turn, it should be mentioned that the field we are researching is directly related to educational organizations, their activities, cost accounting and their internal audit. Institutions of higher education in the Republic of Uzbekistan have increased significantly in recent years, and in addition to state institutions of higher education, several non-state institutions of higher education have also started their activities.

It is noted that today there are 210 higher education organizations in our Republic, including 30 foreign higher education institutions. Of these, 115 higher education institutions are state higher education institutions. 63 state higher education institutions belong to the Ministry of Higher Education, Science and Innovation.

**Table 1 Regional distribution of republican higher education institutions**

T/N	Distribution in regions	Total number of HEIs	From this:		
			State HEIs	Non-governmental HEIs	Foreign OTM branch
<b>1</b>	Karakalpakstan Republic	12	10	2	
<b>2</b>	Andijan region	10	7	1	2
<b>3</b>	Bukhara region	10	5	5	
<b>4</b>	Jizzakh region	5	3	1	1
<b>5</b>	Kashkadarya region	12	6	6	
<b>6</b>	Navoi region	3	2	1	
<b>7</b>	Namangan region	9	6	3	
<b>8</b>	Samarkand region	15	14	1	
<b>9</b>	Surkhandarya region	7	6	1	
<b>10</b>	Syrdarya region	3	3		
<b>11</b>	Tashkent region	14	7	4	3
<b>12</b>	Fergana region	13	9	3	1
<b>13</b>	Khorezm region	9	5	3	1
<b>14</b>	Tashkent city	88	32	34	22
	Total:	<b>210</b>	<b>115</b>	<b>65</b>	<b>30</b>

As can be seen from the above table, we can see that in the distribution of higher education institutions across the Republic by regions, Samarkand region and Tashkent city are the most. Several branches of state educational organizations were also established in the regions. It is determined based on the increased demand for higher education in these regions. In recent years, we see that in higher education institutions, there have been drastic changes in the forms of education, fields of study, the number of students, fields of specialization, and the forms of teaching, that is, we observe a state of growth several times, and it can be concluded that as a result of the increase in volume, incomes and, accordingly, expenses we can say that it will change.

The granting of financial independence to higher education institutions in our country began in 2022, and at first 10, then 35 higher education institutions were granted financial independence, and by today their number has reached 41. As a result of this, it is possible to expand the financial independence of higher education institutions, to drastically reduce state administrative management in their activities, and thereby ensure the formation of

state higher education institutions that can meet world standards and train highly qualified personnel.

Also, based on this decision, several powers were given to higher education institutions and a number of changes in the financing procedure were also determined. In particular, if we consider the part related to expenses, the state higher education institutions, which are given financial independence, will be transferred to the financing procedure, which provides for the following:

- the average cost per student for all educational directions and stages is calculated;
- funds allocated from the State budget for personnel training on the basis of a state order (state grant) are determined based on the average cost per student based on the procedure established by the Cabinet of Ministers;
- budget funds for students studying on the basis of a state grant are allocated on the basis of an agreement to be signed between the relevant ministry and department and the higher education institution (of which targeted funds, including scholarship payments, are allocated by law for the social protection of orphans and children deprived of parental care except funds, expenses of post-higher education and other funds allocated on the basis of separate decisions of the President of the Republic of Uzbekistan and the Cabinet of Ministers);
- budget funds allocated for students receiving education on the basis of a state grant (except for targeted funds) are transferred to the personal treasury account of the higher education institution under non-budgetary funds, and at the end of the reporting period, the balance of the funds is left at the discretion of the higher education institution;
- funds allocated as a state order and income and expenditure estimates for payment-contract funds are registered in the appropriate higher ministry and office, and their use is carried out in a similar manner to the procedure established for the Development Fund of Budget Organizations. In this case, changes to the income and expenditure estimates during the financial year are not agreed with the Ministry of Finance;
- the cost of training on the basis of a fee-contract is determined based on the average cost per student, but on the basis of full financial support of the higher education institution, future development and mutual competition in the market of educational services.

### **Conclusions And Suggestions**

The activities of the internal audit service in state educational organizations and its organization were reviewed, the activities of the financial control and internal audit services organized within the Ministry of Higher Education, Science and Innovation were studied, the results of the audits conducted over the years were analyzed and conclusions were drawn. The tasks and functions and principles of the internal audit service are based. The need for an internal audit service has been revealed. The regulatory and legal bases regulating the accounting and internal audit of state higher education organizations have been extensively analyzed. Today's problematic aspects have been analyzed, issues that need to be improved have been considered. Proposals have been made to eliminate existing

problems, increase the transparency of the budget system, develop internal procedures, and create normative legal documents regulating activities.

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