



IMPROVEMENT OF THE COST OF PRODUCTION OF SPECIAL (WORK, SERVICE) IN BUDGETARY ORGANIZATIONS AND THEIR SALES

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Annotatsiya: Maqolamning mazmuni shundan iboratki, byudjet tashkilotlarida maxsus (ish, xizmat) ishlab chiqarish xarajatlari va ularning sotilishi xisobini takomillashtirish mavzusini o'rganib chiqdim. Byudjet tashkilotlari milliy iqtisodiyotning muhim tarkibiy qismlaridan biridir. Ular davlat va ijtimoiy xizmatlarni taqdim etishda o'z o'rnini egallaydi. Ushbu maqolada, byudjet tashkilotlarida maxsus ishlab chiqarish xarajatlari va ularning sotilishi hisobini takomillashtirish masalalari ko'rib chiqiladi.

Kalit so'zlar: Davlat budjeti, pul mablag', daromadlar, budjet ijrosi, tarkibiy qism, sotilish hisobi, moliya vazirligi.

Abstract: The content of my article is that I studied the topic of improving the calculation of special (work, service) production costs and their sales in budget organizations. Budget organizations are one of the important components of the national economy. They take their place in the provision of state and social services. In this article, the issues of improving the calculation of special production costs and their sales in budget organizations are considered.

Key words: State budget, money, revenues, budget implementation, component, sales account, Ministry of Finance.

Аннотация: Содержание моей статьи заключается в том, что я исследовал тему совершенствования расчета специальных (работ, услуг) затрат на производство и их реализацию в бюджетных организациях. Бюджетные организации являются одной из важных составляющих национальной экономики. Они занимают свое место в предоставлении государственных и социальных услуг. В данной статье рассмотрены вопросы совершенствования расчета специальных производственных затрат и их реализации в бюджетных организациях.

Ключевые слова: Государственный бюджет, деньги, доходы, исполнение бюджета, составная часть, счет продаж, Министерство финансов.

The state budget is a centralized fund of State monetary funds (including funds of State target funds), which provides for the amount of sources of income and revenues from them, as well as the directions and amount of expenditure of funds allocated for specific purposes during the financial year. The state budget structure of the Republic of Uzbekistan includes the Republican budget, the budget of the Republic of Karakalpakstan and local budgets. In the process of budget execution, budget revenues are formed in the prescribed manner, and expenses are carried out according to the budget classification. Information about the process of budget execution is formed by organizing and maintaining a budget account. Budget accounting is the process of budget execution accounting, which is an organized system of collecting and registering information on a monetary scale on the condition of financial, non-financial and financial obligations, which is taken into account in the process of implementation of the budget of the state budget, state target and non-budgetary funds. The purpose of maintaining a budget is to provide users with complete and accurate accounting and financial information on the implementation process of the budget. The subject of the budget account is a complex of economic relations related to the movement

of budgetary funds and their resources in the process of budget execution. Budget accounting is carried out on the implementation of the budget of the state budget, state target and other non-budgetary funds and ensures the formation of information about the state of budget execution.

Budgetary organizations are one of the important components of the national economy. They take their place in the provision of state and social services. This article will consider the issues of improving the accounting of special production costs and their sales in budgetary organizations. Special production costs. special production costs mainly consist of the following components:

1. Material costs: the purchase of materials necessary for the product to be produced.
2. Labor costs: labor costs of workers and employees.
3. Debts and other expenses: other necessary expenses of the organization, such as utilities, service fees and maintenance costs.

Sales account. Sales accounting reflects the process by which manufactured products are delivered to the buyer. This includes the following factors:

1. Sales operations: the process of selling products, presenting them to customers.
2. Calculations: applicable accounts and legal contracts.
3. Control and monitoring: exercise control over sales and products.

Methods for improving the score.

1. Automation: creating quick access to data by automating accounting processes.
2. Audit and analysis: conduct regular control and analysis of costs and sales during the period.
3. Training and development: improving reporting and accounting through Employee Qualification programs.

In the structure of the state, a tacniflasrdahi of unitary and federal types of all states is possible, depending on the structure of the Center and regions. In unitary states, the budget system consists of two branches, namely the state budget and a large number of local budgets. In countries with a Federal structure, the state structure can take two forms-Federation and Confederation. Accordingly, the state's budget legislation will consist of three tiers. Some scholars argue that three-tier budgets are also valid in countries. In the financial authorities, as well as in the Treasury and its territorial divisions, the state budget forms accounting information on the results of the implementation of expenses for the formation of revenues of the Republic, The Republic of Karakalpakstan and local budgets in the conditions of the execution of the Treasury. Currently, accounting for the process of budget implementation in the Ministry of Finance of the Republic of Uzbekistan and its territorial departments, departments as well as in the Treasury and its territorial departments is carried out on the basis of the "Treasury program" in the cash method. The formation of revenues for the implementation of the Republican budget, the implementation of expenses in accordance with the approved budget, the formation of monetary funds, settlements, results of the implementation of the budget are carried out by the accounting department of the Treasury of the Ministry of Finance of the Republic of Uzbekistan. The formation of revenues for the implementation of the Republic of Karakalpakstan and local budgets, the implementation of expenses in accordance with the approved budget, the formation of monetary funds, settlements, results of budget execution are carried out by the territorial departments of the Ministry of Finance of the Republic of Uzbekistan and the accounting department of the branches of the Treasury. Currently, the Treasury and its territorial

1. Accounting of the implementation of the Republic, The Republic of Karakalpakstan and local budgets.
2. Public purpose funds as well as other extra-budgetary funds budget execution ofinghisobi
3. According to the order of the Ministry of Finance of the Republic of Uzbekistan dated December 2, 2013 No. 157 of the Ministry of Finance of the Republic of Uzbekistan dated December 2, 2013 in the 7 sections of the accounting of income and expense estimates in budgetary organizations, accounting is carried out and reports on the implementation of the budget in accordance with the In state target funds, including the extra-budgetary pension fund, the Republican Road Fund and other non-budgetary funds, accounting information on the formation of budgetary revenues, the implementation of expenses, accounting of settlements, the results of budget execution is formed in the prescribed manner, reports are drawn up. The process of execution of estimates of expenses for budgetary funds in budgetary organizations, income and expenses for non-budgetary funds in accounting accounting "on accounting in budgetary

organizations”instruction (eg.R AV. registered by No. 2169 on December 22, 2010). Accounting information on the composition of financial, non-financial assets, receivables and creditworthiness obligations, current and final financial results of budgetary organizations is formed into the “rules for the compilation, approval and submission of periodic financial statements of organizations that provide funds from the state budget of the Republic of Uzbekistan” (eg.R AV. registered by No. 2270 on September 27, 2011) mainly accounting reports are being compiled.

In budgetary organizations, it makes it possible to improve the accounting of special production costs and their sales, ensure the economic stability of the state and improve the quality of Service. It is necessary for each organization to pay attention to the possibilities of improving its processes. The practice of maintaining budget accounting in foreign countries. The different nebulosity of the state structure of countries is the main factor in the variety of types and models of budget structures. For example in the tarihanshakled monarchical system, the budget consisted of a single hazina jamgarma, the formation or use of which was decided individually. In this sense, during the development of budget systems, it has been established that there are three types of models.

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