

PROBLEMS OF PRODUCTION OF EXTRA-BUDGETARY FUNDS IN HIGHER EDUCATIONAL INSTITUTIONS AND THEIR SOLUTIONS

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In the context of the globalization of today's economy, several promising changes have been made in the higher education system, such as reforms in all sectors of the country. Forming a competitive environment in the field of national training, ensuring effective integration of the higher education, strengthening the material and technical base, education, enterprises and organizations today to formulate educational, scientific and production, today one of the current issues of the day. To compare the financial stability of higher educational institutions, training highly qualified and mature personnel based on the mechanisms, according to the National Training Preparation Program, to find a place in life is to help.

The higher educational system is such as the formation of the prospects of comprehensive development of higher education, the requirements and needs of programs in higher education, the requirements and needs of the programs, sectors and regions of the economies, and the optimization of the integrated development of the economies, and the regions. The identification of tasks requires increasing the additional financial stability of the higher educational system [1].

Currently, special attention is paid to expanding the revenue of extra-budgetary funds in higher education institutions, and their volume is growing in recent years. This imposes the tasks of higher education institutions based on extra-budgetary entrepreneurship. One of the main ways to achieve these goals is expanding that through improving the additional business activities, improving and implementing some laws and regulations in practice is a key issue. It is advisable to conduct theoretical and practical problems and research on the theoretical and practical issues of improving the above issues, increasing the finding of additional funds in higher education institutions.

Current issues such as the status of higher educational institutions of the republic, further development of the quality of education, raising the quality of education, increasing the

material and technical base of higher educational institutions and the preparation of highly spiritual and potential specialists for consumers determine our future.

Therefore, we want to emphasize the tasks of comprehensive support for higher educational institutions, further improve their activities, and say that in our view, in practice, the practice is still not a solution.

During our scientific research, we believe that these problems and their solutions are as follows:

1. In Article 44 of the Budget Code of the Republic of Uzbekistan, "Extra-budgetary funds of budgetary organizations are the following: development fund of a budgetary organization, financial incentive and development fund of medical organizations, extra-budgetary funds of ministries, state committees and agencies, and extra-budgetary funds of budgetary organizations formed at the expense of collected payments" [2], - which means extra-budgetary funds of higher education institutions are taken into account in its development fund and distributed according to the law.

In paragraph 26 of the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated 414, funds on the established limits are spent within the following order: "On improving the procedure for funding of budget organizations", the Budget Development Fund will only:

- First of all, pay for temporary work benefits and existing accountable loans;
- Strengthen the material and technical base of the budget organization;
- It is used for the activities of social development and financial incentives of employees of budget organizations [3], - which means that the word "only" means restriction in this paragraph, which prevents the formation of the development Fund of the higher educational institution. In our opinion, as a solution to this problem, it is advisable to remove the word "only", removing any limitations and giving some freedom to this issue.

In addition, this paragraph was recognized to spend money on the strengthening of the material and technical base, but there is no composition of the material and technical base. In our case, we think the activities need to be changed and added to the "Activities of Economic Interests and Procurement of Property Works".

2. In paragraph 18 of the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated 414, funds on the established limits are spent within the following order:

- feeding;
- medicines;
- utilities;
- other costs [3].

Strict order and quantity in these lists, which are taken in terms of expenditures, lead higher education institutions to other organizations.

Article 163 of the Budget Code of the Republic of Uzbekistan states that "Financial reports of budget organizations and recipients of budget funds are signed by the head of these

organizations and the chief accountant", which means that if we summarize the above expenses from the point of view of financial operations, these operations are included in the financial reports at the end of the year sums up, so the head and chief accountant of the higher education institution is the financially responsible person [2]. As a solution to this problem, we believe that the removal of the words "Subject to the following order" of clause 18 will effectively harmonize the state of the costs and fees of the educational institution.

3. In paragraph 20 of the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan №414 "On improving the order of funding for funding of budget organizations (except for the special vehicle), mobile phones and jewellery (imports) Adoption of the Ministry of Finance of the Republic of Uzbekistan shall be allowed to purchase, in the office and other offices of the official furniture (in the educational, scientific and health care of the Republic of Uzbekistan, etc.), the purchase of material assets as provided in the cost estimate [3], it should be clear that their composition is clearly defined, say the composition of the higher educational institution is "Matiz" to organize driver courses. In this case, the purchase of the car should be allowed only by the Ministry of Finance of the Republic of Uzbekistan. However, the car operating on the drought course is a special road.

4. In paragraph 29 of the Cabinet of Ministers of the Republic of Uzbekistan, "On improving the procedure for funding of budgetary organizations", "budget organization, if not the sponsorship of the budget, unless there is no special unique occurrence [3]. The words "if the sponsor," that is, the words of the material and technical base are causing various problems, that is, the fulfilment of the funds of the legal entity and the person is sincere with counsel. This situation is explained by the fact that in some cases can lead to corruption.

In addition, it is said, "all sponsoring funds specified in the budgetary organization ... It is used to strengthen the material and technical base of the budget organization". We believe that it is expedient to reflect on other targeted events that do not contradict.

One other suggestion, in our opinion, is the brand names of higher education institutions of the Republic, i.e. the name of the higher educational institution in various textile products and labels in the form of a brand. The names of some foreign higher educational institutions are branded, i.e., many foreign universities earn plenty of products from the sale of labels with other manufacturers. Partner enterprises can include Champion, Russell Athletic, Jansport, Polo and Utrau [4]. In our opinion, we believe that the brand of the names of higher education institutions can be achieved:

- the higher educational institution is advertised;
- the interests of young applicants towards HEIs such as TIAME, TFI, TSUE, TUIT and professions are increased, and brand names such as "Irrigator", "Meliorator", "Cadastre", a brand such as "Mechanizer", "Financier", "Accountant", "Auditor", "Manager";
- positive effects of additional funds from partner enterprises and the financial stability of higher education institutions;

–the university brands are such as popularity among young people and have a positive effect on their spiritual world.

Today, their potential professors and teachers are traded in their potential and posted on the Internet, especially on YouTube.com [5], and at the expense of 1000, and through the same financial basis for the educational institution. It is possible – to be quantified that improves the economic situation.

In our opinion, this type of service has the following advantages to use this service in higher educational institutions:

1. Convenience and popularity of video materials;
2. Opportunity to use the video materials of the users at any time and place;
3. Determining the rating of professors and teachers of the Department and the increase in their potential;
4. The financial recognition of the professors and teachers of the university and increased quality education;
5. Considering the use of YouTube.com around the world, the increase in the number of professors and teachers of university professors are interested in foreign languages;
6. The proceeds to the term are such as the efficiency of the convenience of education through the further development of this business service and expansion of the material base.

Literature

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