



UNPRODUCTIVE COSTS AND LOSS OF TIME IN CONTROL PROCEDURES OF BUDGETARY ORGANIZATIONS

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ABSTRACT: - This research paper provides an accounting policy approved by the head who is responsible for the organization of budget accounting and compliance with the requirements of the law when performing business operations, by issuing an administrative order on the procedure for maintaining budget accounting.

KEYWORDS: Budgetary funds, control procedures, cost estimates, unproductive costs.

INTRODUCTION

The most important condition for achieving effective results of control activities is the developed methodological support, a clear control procedure.

Methodological support includes a set of techniques, scientific and practical techniques, methods of control of any specific object. Each technique has its own control procedure, which is a sequence of actions carried out in the course of control measures. The objectivity of the control results largely

depends on the effectiveness of the method used [1-3].

In this regard, the task of improving and developing the methodology of control in the public sector and expanding the range of control measures using modern methodological tools that allow us to give an exhaustive answer to the question of the effectiveness of the use of budgetary funds in general, with taking into account both financial and non-financial results. In addition, from the point of view of the author, it is advisable for all regulatory authorities to apply

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in practice uniform unified forms of documents and standards of verification procedures.

METHODS OF RESEARCH

Uzbekistan consists of numerous subjects and local entities. Each of them has its own regulatory documents used by control authorities in the course of preparing and conducting control measures to verify compliance by state institutions with the law when using funds from the budgets of the Republic of Uzbekistan and local authorities. Currently, the state financial control bodies are developing internal regulatory documents aimed at organizational and methodological support of control measures in various areas, internal control standards, documents on control office work, standards of conduct for controllers, methods for evaluating the work of specialists, etc. But between these documents, developed by different bodies of state financial control, there is no systemic relationship, therefore, there is no comparability in the work and in its assessment [4-5].

In the course of the study of the practice of control activities in the public sector, a methodology was developed and a methodology was proposed to verify the reliability of budgetary accounting and reporting of a state institution.

Budget accounting consists of two traditional sectors: accounting for the execution of budgets and accounting for property and their sources directly in the budgetary organizations themselves. The specifics of the activity of budgetary organizations involves the use of rules that are somewhat different from the rules of accounting in commercial organizations. This specificity determines the use of a different chart of accounts, a different

composition of financial statements, other forms of accounting registers

RESULTS

The basis for reflecting in accounting information about assets and liabilities, as well as operations with them, are primary accounting documents.

Primary accounting documents are accepted for accounting if they are drawn up according to unified forms of documents approved in accordance with the legislation of the Uzbekistan by legal acts of authorized executive bodies, and documents whose forms are not unified must contain the following mandatory details:

- name of the document;
- date of preparation of the document;
- name of the participant in the economic transaction on behalf of which the document was drawn up, as well as its identification codes;
- content of the business transaction;
- business transaction meters in natural and monetary terms;
- names of positions of persons responsible for the performance of a business transaction and the correctness of its registration;
- personal signatures of persons and their transcript.

Corrections are not allowed in primary accounting documents executing transactions with cash or non-cash funds.

CONCLUSION

Based on the results of the audit, an act is drawn up, which is signed by the head of the audit, the head and the chief accountant (accountant) of the audited institution.

The proposed methodology of verification procedures creates a practical basis for effective relationships between both the subject and the object of control, and the

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methodological tools allow systematizing the process of obtaining and evaluating objective data on the financial and economic activities of the object of verification, identifying deviations from the current budget legislation and present high-quality and reliable results to interested users.

This methodology is a tool for practical assistance to controllers. It allows to reduce unproductive costs and time losses in control procedures, contributes to the implementation of the goals of conducting an audit of a state (municipal) institution and, at the same time, achieving the most effective result.

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