

**STRUCTURAL ASPECTS OF THE INCOME RECEIVED IN THE
ACTIVITIES OF HIGHER EDUCATION INSTITUTIONS
(UZBEKISTAN)**

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Annotation

This article focuses on the research of incomes and their structural aspects in technical higher education institutions. The budget and non-budgetary income structure of the state technical higher education institution and other business-related activities are described.

Keywords: higher education institution, budgetary income, non-budgetary income, entrepreneurship and non-entrepreneurship activities, main areas of activity.

Higher educational institutions are educational institutions designed to provide highly qualified specialists, and they occupy a special place in the country's higher education system. These educational institutions closely help to solve the issues of providing qualified personnel in such fields as engineering, technical, construction, and agriculture. The development of the industrialization processes of society is directly dependent on the potential of the personnel receiving education from these educational institutions. Today, state technical higher educational institutions are financed in 2 directions: the first direction is received from the budget - at the expense of funds allocated from the state budget, and the second direction is received from several income-generating activities of technical higher education institutions as extra-budgetary funds. Taking this into account, determining the directions of income-generating activities in these higher education institutions, researching their classification, and studying the specific aspects of the organization of income accounting are considered urgent issues of today, which determines the relevance of the selected research topic.

Financing of higher education institutions is achieved through budgetary and non-budgetary funds. The Budget Code covers the issues of formation of the development fund of the budget organization as part of the income of the extra-budgetary funds of the budget and budgetary organizations, formation of the

income of the extra-budgetary funds of the ministries, state committees and agencies, formation of the extra-budgetary funds of the budget organizations at the expense of collected payments [1].

In the research of S.U. Mehmonov, the issues of improving the accounting and internal audit methodology in budgetary organizations were studied [2], while in the research of M.Kh. Saidov, the issues of financial management in higher education and its improvement were described [3].

A.A. Ostonakulov's research describes the issues of improving the accounting and reporting methodology of budget organizations' extra-budgetary funds [4], while Sh.V. G'aniev's research explores the issues of improving accounting and financial control of budget organizations on the example of the educational system [5].

A.S. Khojaev's research covers the accounting of extra-budgetary funds and the improvement of internal audits of higher education institutions [6]. In the above scientific studies, the accounting of budgetary and non-budgetary funds of higher education institutions, paying special attention to the organization of internal audits, the unique aspects of higher education institutions, the structural and accounting issues of their income based on their origin, are not sufficiently studied as a separate object, this topic as an object of research caused selection. For example, if we consider the funding sources of the Namangan Engineering-Construction Institute for 2020-2022, it can be seen that it is as follows (Table 1).

Table 1. Funding sources of Namangan Engineering and Construction Institute for 2020-2022 (thousand soums)¹

Years	Budget funds	Extra-budgetary funds	Total revenues	Income structure	
				Budget funds	Extra-budgetary funds
2020	17,479,913.9	45,705,079.00	63 184992.90	27.67%	72.33%
2021	22 661007.40	50,593,403.70	73 254411.10	31%	69%
2022	28 023562.20	74,849,085.00	102 872647.2	27.25%	72.75%

Today, the income of technical higher education institutions comes from various sources. Below are common revenue structures and types that may be typical for technical higher education institutions:

¹Calculated by the author based on the University data.

1. From the payment-contract funds of the study: The main source of income of many technical institutions of higher education is the income from the tuition fee-contract funds received from students. This is the main source of income. These include additional fees for specific programs, science labs, and other services. Today, these indicators make up 85-90 per cent of total non-budgetary revenues.

2. Funding from the state budget: Funding by government bodies is provided in the form of budget funds, grants, subsidies or other types of support. These funds can be used to create education, research and development. Today, these indicators make up 25-30% of the total funding sources from technical higher education institutions.

3. Project grants and contracts: Technical higher education institutions can receive funding from public and private sources for scientific research and projects. This includes grants for basic research, technology development and innovation. Currently, these indicators are 3-4% in these higher education institutions.

4. License and Patents. If an institution of higher education develops a technology, invention, or software, revenue may be generated by licensing or selling patents.

5. Commercialization of scientific results. Translating research findings to industry and higher education-based start-ups can lead to commercial returns. In particular, it will be possible to increase these directions in technical higher education institutions based on the material and technical support and scientific potential of the educational institution.

6. Sponsorship and donations: HEIs can earn income through sponsorships and charitable contributions from corporations, alumni, and other interested parties.

7. Renting and leasing of equipment: Technical HEIs can rent laboratory and research equipment, and provide rental services, which can be a source of additional income. Based on this, he will have opportunities to attract additional income.

8. Conferences and seminars: Organizing conferences, seminars and professional events can attract participants and additional funds.

9. Additional training courses and training programs: Providing paid training courses and professional development programs for students and leading professionals.

The composition of these incomes can vary significantly depending on the region, the size and condition of the higher education institution, its specialization and many other factors. Increasing and combining different sources of income can ensure the financial stability of technical higher education institutions.

We can see that 49 out of 69 public higher education institutions in 2022 were recorded as profitable, and the remaining 20 were recorded as having a loss. Analyzing these higher education institutions, it was found that they are mainly technical and construction higher education institutions. Because the payment-contract sums set for production and technical are on average around 6.5-7.5 million soms². But for technical OTMs, laboratory work and techniques are necessary, which, in turn, creates a high value.

In this regard, we believe that the main focus should not be on increasing the funds of the payment contract, but on the commercialization of scientific developments, taking into account the material, technical and scientific potential of technical universities, and organizing the strategy of their activities.

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²Prepared based on the information of the Ministry of Higher Education, Science and Innovation.

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