

IMPROVING THE MECHANISM OF FORMATION AND USE OF EXTRA-BUDGETARY FUNDS IN BUDGETARY ORGANIZATIONS

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**Annotation :** Article budget in organizations from the budget outside funds to form and from them use mechanism improvement to the issues dedicated to . It is from the budget outside of funds essence , them formation sources , available problems and international to experience based solutions wide covered . Regulatory and legal the base reform to do , employees qualification increase , financial management system modernization to do , to serve quality and public-private partnership partnership develop such as budget through proposals organizations financial independence and economic efficiency increase roads shown . Article Uzbekistan this mechanism under the circumstances development economic and social importance emphasizes and international experience application opportunities analysis does .

**Key words :** Budget organizations , from the budget outside funds , financial independence , paid services , public-private partnership , grants , sponsorship , financial management , regulatory and legal base , transparency , service quality , international experience .

Budget organizations Uzbekistan socio-economic in the system important place holds , because they of the state main service show sectors — education , health conservation , culture and social supply These organizations provide activity mainly state budget funds at the expense of funded , but global economic changes , resources was of need increase and modern requirements from the budget outside funds attraction to do and from them effective use necessity brought is issuing . From the budget outside funds organizations financial independence increase , service quality improve , infrastructure modernization to do and innovate projects done in increasing strategic importance has . This article budget in organizations from the budget outside funds to form and from them use mechanism improvement scientific basics , current problems , international experience and perspective approaches wider to illuminate will be dedicated . Off -budget funds when state from the budget outside financial resources it is understood , in which paid revenues from services , sponsorship , charity , grants , project financing and internal resources obtained by optimization funds This is funds organizations state to the budget addiction level reduction , financial stability ensuring and competitiveness in increasing important tool is considered . Uzbekistan under the circumstances budget organizations , especially higher education institutions , hospitals , culture and sports from the budget for institutions outside funds additional opportunities creates . For example , the highest education in institutions contract education , hospitals special medical services , museums and theaters additional income through events to take wide spread . This with together , sponsorship and charity funds , international grants and public-private partnerships partnership projects also important sources as to the eye However , these sources complete in mastering row problems there is and they eliminate to grow systematic approach demand From the budget outside funds of formation main sources between paid services have a special place holds . High education in institutions students payments , health storage in the field additional diagnosis and treatment services , culture in the field special income through exhibitions and events to take wide Sponsorship and charity funds private

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sector with involvement through cooperation is done, this and organizations material and technical base to strengthen help. For example, private companies by presented attainable funds in hospitals modern equipment installation or education in institutions new programs current used for possible. Grants and project financing international organizations, foundations and government provided through programs, which and research and social projects in support important importance has. Internal resources optimization, for example, of an organization buildings for rent to give or outdated equipment additional by updating income to take opportunity Public - private partnership (SPP) infrastructure projects financing and service quality in increasing as an effective model will be seen. But the budget in organizations from the budget outside funds to form and from them in use serious problems there is. First of all, the regulatory and legal base enough flexible not. Uzbekistan in the legislation budget organizations paid revenues from services spend according to hard restrictions exists, this their financial freedom. For example, income big part state to the budget return or only known to goals. It is required to spend, which and organizations new projects done increase opportunities. Secondly, the organization of employees financial management, marketing and project management according to enough qualifications and experience has not being problem as to the eye is thrown away. This is potential income from sources effective to use interference. Thirdly, from the budget outside of funds in the formation and consumption low level of transparency and accountability investors and sponsors trust. Fourth, the budget organizations by displayed paid services often private sector with to compete can't, because their infrastructure outdated or service. The quality will be low. Fifth, modern information from technologies of use limitedness financial management optimization and transparency in providing obstacle become service does. International experience Important for Uzbekistan guidance be takes. Developed in countries budget organizations, especially universities and hospitals from the budget outside funds in formation big to success. For example, in the USA universities alumni Donate through social media funds attraction does research grants for projects takes and private sector with in cooperation innovative projects done increases. Europe In the Union public-private partnership model health conservation and education in the field wide is used, this state to the budget the load reduces and service quality increases. In Uzbekistan this experience PPP model for application expansion, alumni networks development and international grant programs active participation to grow necessary. For example, higher education institutions Charity through alumni funds organization to grow or international organizations with in cooperation scientific projects financing opportunities expansion possible. From the budget outside funds to form and from them use mechanism for improvement, the following complex measures offer. First, the regulatory and legal the base reform budget by making to organizations more financial freedom to give must. Paid revenues from services spend according to restrictions mitigation, PPP projects order eater legal the basis improvement and funds transparent account normative for conducting documents working exit necessary. Secondly, the organization of employees qualification financial to increase management, marketing and project management according to special training programs current to be. Need to hire employees foreign experience exchange to programs attraction to do and organizations inside financial management divisions organization to grow important importance. Third, financial management system modernization digital to do platforms and modern information from technologies use expansion. For example, using blockchain technologies of funds transparent account to conduct or ERP systems financial through application planning optimization. Fourth, organizations service quality increase and diversification by doing their market competitiveness provide necessary. Education in institutions remote courses, health

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storage in the field modern diagnostics methods , culture in the field special events are ongoing additional by adding income sources formation Fifth , transparency and accountability financial to provide activity according to open report system current to conduct an independent audit and present the results to the public announcement to do Sixth , international cooperation through grants and projects financing opportunities expansion , foreign budget organizations with experience exchange programs on the road to put important .

These measures economic and social in terms of gives a significant effect . State to the budget of dependence decrease state expenses optimization and social to programs more to direct funds opportunity gives . Organizations financial independence their service quality upgrade , modern technologies current and international to standards compatibility provide opportunity gives . Private sector with cooperation develop new work their places creates and economic activity Social perspective in terms of service of quality increase population marriage level improves health storage in the field modern of services expansion population health reinforcement , education in the field additional programs and personnel potential to increase service does .

Conclusion as in other words , budget in organizations from the budget outside funds to form and from them use mechanism improvement Uzbekistan economic and social strategic for development importance has . Normative and legal reforms , employees qualification increase , financial management modernization to do , to serve quality improvement and international cooperation organizations through development financial to independence achievement and activity stable to do These approaches are possible . state to the budget the load reduces , economical to develop contribution add and budget organizations international competitiveness increases . In the future international experience wider application and modern from technologies use this mechanism further in development important factor become service does .

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