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The essence of the basic concepts in the preparation and registration of expenditure estimates and staff schedules of budgetary organizations and recipients of budget funds

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Abstract

This article describes the essence of the basic concepts in the processes of drawing up, approving and registering cost estimates and staffing schedules of budget organizations and recipients of budget funds. Also, when forming cost estimates and staffing schedules, in some practical cases, the

content of regulatory documents is analyzed. The essence of the formation of staffing schedules of budget organizations and recipients of budget funds in accordance with the specified samples of staffing schedules and the scope of work is outlined.

Keywords: Cost Estimates, Temporary Cost Estimates, Income and Expense Estimates, Staffing Table, Model Staffing Tables, Cumulative Cost Estimates

1. Introduction

In the context of integration into the world economic system and economic globalization, the fiscal policy pursued in our country primarily provides for further improvement of welfare on the principle of "for human value", rapid development of entrepreneurship, reduction of the tax burden and budget expenditures, ensuring openness and transparency of budget information. In the Republic to achieve the strategic goals of state-oriented reforms, public financial management is required to be implemented to improve base. For these goals, the "Strategy for improving the public finance management system of the Republic of Uzbekistan for 2020-2024", developed with the support of the International Monetary Fund and other international financial institutions, is aimed at providing the public with comprehensive information about public finances. It also includes issues of ensuring transparency, strategic planning aimed at efficiency and effectiveness, increasing accountability and by-laws of participants in the budget process. In particular, when drawing up and implementing cost estimates for budget organizations and recipients of budget funds, issues of strengthening budget discipline in subordinate institutions of ministries and departments, improving mechanisms for accounting for budget financing and reporting based on the introduction of modern information technologies are considered as an important task.

The goal is based on the analysis of legislative changes concerning the procedure for drawing up, approving and registering cost estimates and staffing schedules of budget organizations and recipients of budget funds, forming cost estimates and staffing schedules, substantiating methodological proposals to ensure efficiency and transparency in the implementation of their implementation and improvement.

2. Material and method

According to the fourth article of the Budget Code of the Republic of Uzbekistan, a *budget organization* is a non-profit organization established by the decision of state authorities in accordance with the established procedure for the exercise of state functions, maintained at the expense of the State Budget. According to the fifth article of the Budget Code, *the recipient of budget funds* is a legal entity or an individual receiving funds from the state budget and budgets of state trust funds, and it is established that the recipient of budget funds cannot have the status of a budget organization. The procedure for drawing up, approving and registering cost estimates and staffing, income and expense estimates, temporary cost estimates of budget organizations financed from the State Budget of the Republic of Uzbekistan and recipients of budget funds is approved by Order of the Minister of Finance of the Republic of Uzbekistan No. 74 dated November 14, 2014 "Regulations on the procedure for drawing up, approving and registering budget organizations and recipients budget funds and estimates and

staffing schedules".

Based on the requirements of this regulation and the Decree of the President of the Republic of Uzbekistan dated August 21, 2017 No. PQ-3231 "On further improvement of the financing mechanism of educational and medical institutions and the system of state financial control", the formation of consolidated estimates and staffing schedules of centralized financial and accounting services, approval and registration processes are also regulated.

Cost estimate - The cost estimate is a document drawn up and approved by a budget organization or a recipient of budget funds for the reporting year, which reflects the funds allocated from the budget provided for it by expenditure items, in the form approved by budget organizations and recipients of budget funds. Budget funds on the basis of the above-mentioned appendix to the regulation are compiled in accordance with the following groups: wages and equivalent payments (allowances for families with children and material support for low-income families, scholarships, etc.), salary allowances, capital investments (according to specific lists provided for in the State Investment Program) and other expenses.

Cost estimates are compiled by budget organizations and recipients of budget funds with their division by expenditure items for the first - third groups of expenses divided by months of the year, without dividing them by expenditure items for the fourth group of expenses. An appendix is attached to the cost estimate with the distribution of expenses of the fourth group by expenditure items, as well as the distribution of expenses according to the list of groups of goods (works, services) purchased from small businesses on a priority basis for state needs. Cost estimates of budget organizations and recipients of budget funds are drawn up - in two copies, budget organizations and recipients of budget funds located under the distributor of budget funds - in three copies. In this case, the allocators of budget funds, according to the budget Code, are:

A legal entity distributing budget funds allocated from the republican budget of the Republic of Uzbekistan in the amount established by law is *a distributor of budget funds of the first level*;

A legal entity that is attached by the Cabinet of Ministers of the Republic of Uzbekistan to the distributors of budget funds of the first level and distributes the budget funds allocated to it, is *a distributor of budget funds of the second level*;

A legal entity that has at its disposal organizations financed from the republican budget of the Republic of Karakalpakstan, regional budgets of regions, the budget of the city of Tashkent, budgets of districts and cities, as well as a budget organization or recipient of budget funds financed from the republican budget of the Republic of Karakalpakstan, regional budgets of regions and the budget of the city of Tashkent, budgets of districts and cities is *a distributor of regional budget funds*.

For example, the Ministry of Health of the Republic of Uzbekistan is considered the distributor of the first-level budget, and the Republican Center for Social Adaptation of Children, Sanitary and Epidemiological Welfare and the Public Health Service is considered the distributor of the second-level budget. Or the Ministry of Tourism and Sports of the Republic of Uzbekistan is considered the distributor of the first-level budget and the distributor of the second-level budget is the Uzbek Football Association, the National

Olympic Committee of Uzbekistan, the National Paralympic Committee and the cultural Heritage agencies of Uzbekistan. The cost estimates of budget organizations and recipients of budget funds are drawn up in two copies. The cost estimates of budget organizations and recipients of budget funds, which are under the jurisdiction of the distributor of budget funds, are drawn up in triplicate.

A temporary cost estimate - is a document valid until the approval and registration of the cost estimate of a budget organization or recipient of budget funds, which, taking into account changes in legislation, reflects the funds allocated from the budget provided by it for each month of the first quarter.

For the first quarter of the next fiscal year, the budget allocations provided for in the budget estimates of temporary expenditures of budget organizations and recipients of budget funds are determined in the amount of no more than budget allocations for the last quarter of the previous fiscal year and the estimate of temporary expenses and their total amount must be drawn up, approved and registered before December 25 of the current financial year.

Estimates of income and expenses - this is a document reflecting the expected receipts and expenditures of extra-budgetary funds of budget organizations for the corresponding quarter or fiscal year, and budget organizations with extra-budgetary funds annually make and approve an estimate of income and expenses based on the established source of income and areas of activity expenses. The revenue part of these cost estimates will consist of the balance of funds at the beginning of the financial year and the forecast of income by sources.

According to the "Regulation on the procedure for the formation, approval and registration of cost estimates and staffing schedules of budget organizations and recipients of budget funds", approved by Order No. 74 of the Minister of Finance of the Republic of Uzbekistan dated November 14, 2014, budget organizations are determined to make estimates for the following extra-budgetary funds:

- Budget organization development fund;
- Fund for material encouragement and development of medical organizations;
- Extra-budgetary funds of ministries, state committees and departments;
- Extra-budgetary funds of budgetary organizations that are formed at the expense of levied payments, including for the fact that students and pupils are brought up in state preschool educational organizations, groups of secondary schools with extended days, boarding schools, Olympic reserve colleges and other educational organizations, for the training of students of children's music schools and art schools and, on nutrition of the composition of those who are being treated in inpatient medical and preventive institutions, as well as other types of payments in accordance with legislative acts.

3. Result

At the same time the ministry of finance of the Republic of Uzbekistan dated march 21, 2016 approved by order of 24 in "Treasury of the Republic of Uzbekistan ministry of finance of maintaining the information system of personal accounts rules" at the budget funds the budget of the organization on the quotes from the table, you need to focus on. At the same time, attention should be paid to the table presented in the "Rules for Managing a personal treasury account in the

information system of the Ministry of Finance of the Republic of Uzbekistan", approved by Order No. 21 of the Minister of Finance of the Republic of Uzbekistan dated March 24, 2016 on extra-budgetary funds of budgetary organizations. The table shows that the estimated expenditures of budgetary organizations approved by extra-budgetary funds, including the development fund of

budgetary organizations, are not tied to personal treasury accounts opened in "UzASBOO". The approved cost estimates for the provision of children in extracurricular institutions on receipts from parents (music and art schools) are registered with financial authorities and linked to the corresponding personal treasury accounts. (Table 1)

Table 1: Types of personal treasury accounts of extra-budgetary funds of budgetary organizations

T№	Source of funds	Decoding	Temporary cost estimate	Cost estimates	legal liabilities	...
11. 4 001	Fund for the development of budgetary organizations	-	-	-	-	
33. 4 003	Fund for material encouragement and development of medical organizations	-	-	-	-	
66. 4 006	Income from parents for providing children with extracurricular institutions (music and art schools)	-	-	+	-	
..					

States schedule - this is a document drawn up by a budget organization, which contains a list with the number of names of permanent employees and vacant positions and the amounts of official salaries, and is compiled in accordance with the terms of remuneration established for this organization as of January 1 for each budget organization in the form approved by the Ministry of the Republic of Uzbekistan. The names of positions must be compatible with the number of employees approved in the staffing tables, the categories and base rates provided for in the classifier of the main positions of employees and professions of workers, in standard states, as well as in the wage rates approved by legislation, the number of employees, including the number of managerial personnel, contained in the at the expense of budgetary funds and extra-budgetary funds of budgetary organizations, the norms of the ratio of the number of managerial personnel approved in accordance with the established procedure, service workers and technical personnel of public administration bodies^[1].

According to the scope of work, the staffing schedules of budget organizations and recipients of budget funds established by the standard states are accepted for registration in accordance with the standard states and within the wage fund provided for by the cost estimates. In particular, the following standard staffing schedules of budget organizations and recipients of budget funds have been approved:

- Registered by the Ministry of Justice of the Republic of Uzbekistan dated February 21, 2017 under the number 2859 "Typical states of managerial, technical, service and educational support personnel of higher educational institutions";
- Approved by the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 480 dated August 12, 2020 "Typical states of the College of the Olympic reserve of managerial, technical, maintenance and training and support personnel";
- Registered by the Ministry of Justice of the Republic of Uzbekistan on November 11, 2020 under the number 3119-1 "On approval of typical states of managerial, technical, service and educational support personnel of academic lyceums and professional colleges";
- Typical states of the Ministry of Public Education of the Republic of Uzbekistan dated December 28, 2019 No. 406 approved by the order "On approval of standard staff of management, technical, maintenance and

educational support personnel of educational institutions and "orphanages" in the system of the Ministry of Public Education of the Republic of Uzbekistan";

- Typical states of the Ministry of Preschool Education of the Republic of Uzbekistan, approved by the order of the Ministry of Preschool Education No. 14.10.2019 "On approval of standard staff of state preschool educational organizations;
- Registered by the Ministry of Justice of the Republic of Uzbekistan on December 09, 2003 under the number 1288 "Methodology for determining the ratio of the number of managerial, service and technical personnel of state and economic management bodies".

4. Discussion

The approval of cost estimates and state schedules of budget organizations and recipients of budget funds, consolidated cost estimates of budget allocators and consolidated staffing schedules is carried out no later than March 10 of the current fiscal year. At the same time, it should be noted that budget organizations and recipients of budget funds subordinate to the distributor of budget funds approve cost estimates and staffing schedules within the time limits set by the distributor of budget funds, but no later than March 10 of the current fiscal year. Cost estimates of budget organizations and recipients of budget funds, estimates of income and expenses, staffing tables, as well as consolidated cost estimates of budget distributors and centralized financial and accounting services, consolidated estimates of income and expenses and consolidated staffing tables are put into effect after registration with financial authorities.

- According to the Budget Code of the Republic of Uzbekistan, by April 1 of this year, the approved consolidated cost estimates and consolidated staffing schedules of budget allocators, as well as cost estimates and staffing schedules, must be registered with the Ministry of Finance of the Republic of Uzbekistan.;
- According to the Budget Code of the Republic of Uzbekistan, by April 1 of this year, approved cost estimates and staffing schedules of organizations financed from the Republican Budget of the Republic of Karakalpakstan, regional budgets of regions and the city budget of Tashkent city must be registered with the Ministry of Finance of the Republic of Karakalpakstan, financial departments of regions and the authorities of Tashkent.

- According to the Budget Code of the Republic of Uzbekistan, by April 1 of this year, approved cost estimates and staffing schedules of organizations financed from the budget of districts and cities must be registered in the financial departments of districts. When registering cost estimates and staffing schedules, financial authorities are required to register only after all identified deficiencies have been eliminated, excluding redundant staffing units. Also, financial authorities:
 - Compliance of the salary amounts approved by the cost estimates of employees of budgetary organizations with the approved salary according to the state schedule;
 - Compliance with the established norms of job titles and the number of employees provided for in the staffing table, payment of wages, basic amounts;
 - Ensuring the correct formation of a special financial incentive fund for employees of budget organizations;
 - That the director's fund of general education, secondary specialized, vocational and technical educational institutions is formed correctly;
 - Compliance with the cost estimates of the amount of scholarship expenses approved in the cost estimates;
 - Checks the compliance of the amount of expenses when distributing the fourth group according to the allocated amount approved in the cost estimate.

At this stage, let's touch on a situation that arises at some point in practical processes. As we noted above, budget organizations and recipients of budget funds put into effect cost estimates, income and expense estimates, as well as staffing tables after approval in accordance with the established procedure and registration by the Ministry of Finance of the Republic of Uzbekistan of the consolidated cost estimates and staffing tables. It is also established that the cost estimates and staffing schedules of budget organizations and recipients of budget funds will be registered until April 1 of this year. The position that was not vacant in the budget organization was reduced during the registration of the state schedule, and the budget organization found out about it later. As a result, an employee working in this position becomes as if he is working in a position that does not exist in the staffing table of a budget organization. Or, in another case, in cases where there are no approved standard staffing schedules for budget organizations and recipients of budget funds, in some cases there are uncertainties regarding these situations, although it is established that staffing schedules approved by the relevant managers are accepted for registration, within the established wage fund for them.

5. Conclusions

It is known that one of the basic principles in the field of education established by the Law of the Republic of Uzbekistan "On Education" is the principle of "educating a person throughout his life", covering the whole set of formal, informal and unorganized learning processes. Formal education - is purposeful and planned education, institutionalized with the participation of state educational institutions and state-recognized accredited non-governmental educational organizations. Non-formal education - institutionalized, directed and planned by a person or organization that provides educational services, is a supplement or alternative to formal education in the process of education of an individual throughout his life.

Informative education - less organized and structured than formal or non-formal education, which is clearly goal-oriented, but not institutionalized, and includes educational activities in the family, at the workplace, at the place of residence and in everyday life. In this regard, it is advisable for budget organizations and recipients of budget funds to organize professional development of employees responsible for the preparation, approval and registration of cost estimates and staffing schedules based on the integration of formal, informal and informal educational processes.

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