SPECIFIC FEATURES AND PRINCIPLES OF PLANNING AND FINANCING EXPENSES IN OUT-OF-SCHOOL EDUCATIONAL INSTITUTIONS

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Funding of organizations within the republican budget, the budget of the Republic of Karakalpakstan and local budgets (budgetary organizations) is carried out in accordance with approved cost estimates for these organizations. Each budgetary organization, regardless of whether it maintains independent reporting or is serviced by centralized accounting, must have approved cost estimates.

Estimates for permanently operating budgetary organizations are drawn up and valid for a period of one year, from January 1 to December 31, and for organizations operating seasonally and year-round - for the time of their work in this budget year.

The cost estimate is the main planning document that determines the amount of funds allocated from the budget for the maintenance of organizations and the implementation of centralized measures for economic and cultural construction, their target direction and distribution by quarters. This definition reflects the material composition (content) of the estimate. From a legal point of view, the cost estimate is a financial planning document drawn up, approved and registered in accordance with the procedure established by law. The norms of financial law determine the content (composition) and types of estimates, the procedure for their preparation, consideration and approval, and registration in financial authorities. Individual estimates, general estimates, cost estimates for centralized measures, and consolidated estimates are distinguished.

The main type of estimates of a budgetary organization is an individual estimate, which is used in institutions of healthcare, education, social security, state power and management bodies. An individual estimate is compiled by groups of cost estimates and is attached to the Appendix containing a full interpretation of costs in accordance with the current classification of income and expenses of the State Budget approved by the Ministry of Finance of the Republic of Uzbekistan. This Appendix is an integral part of the estimate and serves to substantiate the forecast calculation of the estimate and to be used for accounting purposes.

In some cases, general cost estimates (generally according to the relevant paragraph of the budget classification) may be compiled for organizations that are accounted for by the budgets of districts, cities, and city districts and are serviced by centralized accounting. They are compiled for the costs of the following organizations: a) small budget organizations of the same type (veterinary departments and stations, rural clubs, libraries, medical and obstetric stations and other small organizations); b) large budget organizations of the same type - if the provision of economic services to them is carried out centrally through special groups of economic services; c) expenses for maintaining the apparatus of the relevant authorities and their departments.

The general estimate determines the volume, target direction and quarterly distribution of funds allocated from the budget for the maintenance of the specified budgetary organizations. The distributors of funds allocated under the general estimates are the relevant departments and departments of the authorities of districts, cities (districts under the city).

Individual - individual and general estimates of budgetary organizations indicate the name and address of the organization, the budget financing it, the section, chapter and paragraph in accordance with the budget classification, the total amount of expenses divided into the following groups: 10 salaries and equivalent payments; 2) supplements calculated on salaries; 3) other expenses.The first group of expenses includes funds allocated from the budget for salaries, scholarships, and benefits for working mothers until their children reach the age of two. The second group of expenses includes the total amount of funds allocated by employers to the social insurance fund. The third group of expenses includes expenses for business trips, utility costs, including electricity, natural gas, hot water, and thermal energy. This group also includes expenses for telephone, telecommunications, and information services, expenses for the purchase of equipment, organizational equipment, equipment, supplies, materials, and current repairs, etc.

Expenditure estimates for centralized activities implemented by ministries, departments, administrations, and departments of the Republic of Uzbekistan and the Republic of Karakalpakstan and financed from the budget are compiled separately by ministries, departments, administrations, and departments of administrations for each event.

In accordance with the budget legislation of our Republic, funds allocated for the purchase of equipment, facilities and textbooks should be provided for in the individual estimates of the relevant organizations. However, in some organizations, if the need arises to provide them with equipment, facilities and textbooks, they may transfer funds for these purposes within the allocated funds to the disposal of the relevant departments and departments of the authorities in the amounts and terms determined by these departments and departments in agreement with higher financial authorities.

Consolidated estimates are a single financial-planning document that combines individual and general estimates and cost estimates for centralized activities. They provide for expenses for all budgetary organizations of individual ministries, departments, departments and departments of the Republic of Uzbekistan, the Republic of Karakalpakstan. The consolidated estimate includes expenditures divided by budget classification into chapters, paragraphs, types, objects and sub-objects, and distributed by quarters. It also contains contingents by sectors, groups of organizations (number of classes, places, etc.) and aggregated indicators by staff.

District and city departments of public education, in addition, allocate expenses for salaries (and supplements to them) paid from the demand deposit account of the department of public education for school teachers (unless otherwise provided for by law).

Financing from the estimated budget is carried out in strict accordance with the target direction and norms of expenditures determined taking into account the direction and specific characteristics of budgetary organizations. The expenses of these organizations are grouped by budget classification articles, sections, paragraphs, which determine the target direction of the funds allocated for each estimate. The actual need for funds for the normal functioning of the institution is justified by the relevant calculations for each type of expenditure.

An important principle of financing from the budget estimate is the allocation of funds to budgetary organizations taking into account the level of implementation of the plan by sector, staff and contingent, as well as the actual use of previously allocated funds. Expenditures not provided for in the estimate or exceeding the allocated funds, as well as an increase in expenses from any other sources, are not allowed.

Resolution of the Cabinet of Ministers of the Republic of Uzbekistan “On improving the procedure for financing budgetary organizations” [This resolution was amended in accordance with the resolutions of the Cabinet of Ministers of the Republic of Uzbekistan dated December 31, 2001 No. 490 and December 30, 2002 No. 455.] By resolution No. 414 dated September 3, 1999, a new procedure for financing the expenses of budgetary organizations was implemented from January 1, 2000, which was enshrined in a special regulatory document. When organizing work on compiling an estimate of expenses, ministries, departments, departments and divisions of the relevant authorities of the Republic of Uzbekistan and the Republic of Karakalpakstan provide their subordinate budgetary organizations with information from the resolutions of the session of the Council of People's Deputies and the financialBased on the instructions of the bodies on this issue, they give instructions on the procedure and terms for compiling estimates for the next year.

For this purpose, the ministries and departments of the Republic of Uzbekistan and the Republic of Karakalpakstan, the management and departments of the relevant authorities, convene a council of heads of organizations and accountants subordinate to them and give instructions on the procedure and terms for compiling estimates, explain to them the procedure for applying current legislation relating to the financial and economic activities of organizations and the compilation of estimates by them, give instructions on the compliance of budget estimates with current legislation, compliance with financial discipline and economy in spending, and also give instructions on the technique of compiling estimates and filling out estimate forms.

At the same time, they report in writing to their subordinate organizations the production indicators for the next year based on economic indicators of social development (number of classes, students, children, hospital beds, child-days, etc.).

Calculation of expenses according to estimates is carried out in accordance with the need for funds, taking into account economic and social development indicators and the implementation of a strict procedure for saving.

When calculating expenses, the following should be followed:

- laws of the Republic of Uzbekistan, other resolutions of the Oliy Majlis of the Republic of Uzbekistan, presidential decrees, resolutions and orders of the Cabinet of Ministers of the Republic of Uzbekistan, departmental regulatory documents of the Ministry of Finance of the Republic of Uzbekistan;

- normative methods of planning expenses of budgetary organizations;

- prices and tariffs for goods and services regulated by the state, as well as prices for certain goods and services of non-state enterprises and organizations;

- instructions and proposals of the heads of ministries, departments of the Republic of Uzbekistan and the Republic of Karakalpakstan, heads of departments and departments of relevant authorities on the issues of compiling estimates of their organizations for the next year, if they do not contradict legislative acts. In particular:

- funds for wages are included in the estimate based on the budget salaries and wage rates and additional payments to them, compliance with current standard staffing levels and standards.

LIST OF REFERENCES

I. Normative and legal documents and publications of methodological importance

II. Constitution of the Republic of Uzbekistan. - T.: Uzbekistan, 2003.-32 p.

III. Budget Code of the Republic of Uzbekistan. Collection of Legislation of the Republic of Uzbekistan, 2013.

IV. Law of the Republic of Uzbekistan “On State Pension Provision of Citizens”. 1993. Collection of Legislation of the Republic of Uzbekistan.

V. Resolution of the President of the Republic of Uzbekistan “On the Forecast of the Main Macroeconomic Indicators of the Republic of Uzbekistan for 2011 and the Parameters of the State Budget” dated December 24, 2010 No. 1449.

VI. Resolution of the President of the Republic of Uzbekistan dated December 27, 2011 No. 1668 “On the Investment Program of the Republic of Uzbekistan for 2012”.$

VII. Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated December 28, 2004 No. 610 “On the Parameters of the State Budget of the Republic of Uzbekistan for 2005”.

VIII. Resolution of the President of the Republic of Uzbekistan dated December 22, 2009 No. PQ-1245.