



TRENDS IN IMPROVING PAYROLL ACCOUNTING AND ANALYSIS IN BUDGET ORGANIZATIONS

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Abstract: A budget organization is a state organization that is supposed to allocate funds from the state budget for the implementation of its activities related to the performance of the tasks assigned to it, and is considered the main source of financing of these funds. Budget organizations include state organizations, universities, research institutes, schools, boarding schools, colleges, lyceums, hospitals, polyclinics, kindergartens.

Keywords: accounting, budget, tax, economic transactions, calculation.

Introduction

The purpose of accounting in budget organizations is to provide users with complete, accurate and timely financial and other accounting information.

The task of accounting in budget organizations is to form complete and accurate information on the state and movement of assets, property rights and obligations in accounting accounts, to summarize accounting data for the purpose of effective management, and to compile financial, tax and other reports.

The main principles of accounting are: double-entry bookkeeping, integrity, economic transactions, valuation of assets and liabilities in money, reliability, calculation, expediency (foreknowledge), superiority of content over form, comparability of indicators; neutrality of the report; the consistency of the income and expenses of the reporting period, and the legal assessment of assets and liabilities.

The principle of double-entry bookkeeping means that economic transactions in budget organizations should be recorded in bookkeeping on the basis of double-entry bookkeeping. The double entry system consists in the fact that the amount of one operation is reflected in two accounting accounts at the same time - the debit of one

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and the credit of the other.

Accounting in organizations is carried out in the form of a memorial order of accounting. Ministries, state committees and agencies, as well as organizations within their system, in agreement with the Ministry of Finance of the Republic of Uzbekistan, may conduct accounting in the form of journal-order. Accounting is used in the form of a memorial order of accounting, memorial orders are drawn up on the basis of some initial accounting documents or grouping and collecting vedomosts, and the total amount of each memorial order is written in the registration journal. Information on memorial warrants is recorded in the general ledger or a control ledger that replaces the general ledger. It shows the corresponding credit sub-accounts on the debit sub-account and the corresponding debit sub-accounts on the credit sub-account. After the end of the month, entries on the debit and credit of each sub-account are transferred to the general ledger on synthetic accounts. This is compared to the total amount of the vedomost registration log. Analytical accounts are kept based on the data of the documents attached to the memorial warrants, at the end of the month, circulation statements are drawn up based on them, sums on synthetic accounts are compared with the circulation statement. A balance is drawn up on the basis of a circular vedomost on synthetic accounts.

Materials and methods

The main disadvantages of the memorial order form are the separation of the analytical account from the synthetic account, the fact that one amount can be written many times (in the memorial order, registration journal, synthetic account and analytical account registers), it is necessary to collect and group current account data when compiling a report. The head of the organization must ensure that accounting is organized and fully and accurately maintained in the organization, the procedure for controlling financial and economic operations, calculations are made on time, as well as the preservation of accounting documents.

Heads and chief accountants of organizations, accountants, heads of the accounting service (hereinafter referred to as the chief accountant) regularly monitor

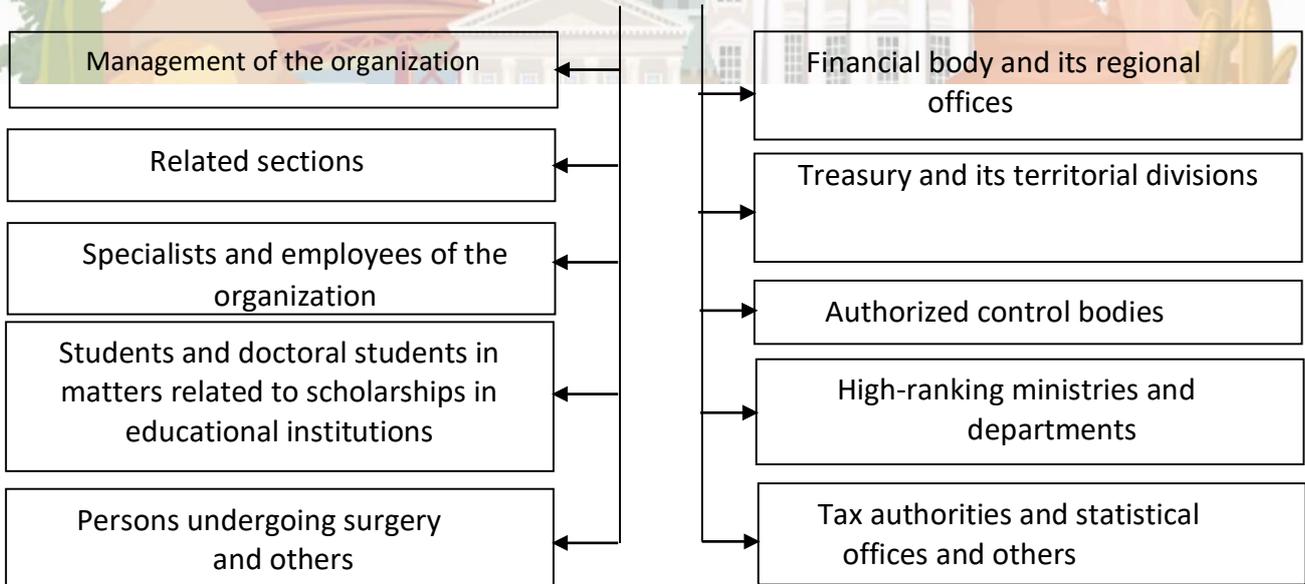
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the accounting and the correct structure of financial statements in the organizations of their system (unless otherwise provided by legislation). Accounting of the organization headed by the chief accountant is an independent structural unit and is prohibited to be included in any other unit of the organization. The chief accountant of the organization is directly subordinate to the head of the lower organization, and in matters of accounting, preparation and presentation of reports, unless otherwise provided by law, to the chief accountant of the higher organization, and is responsible for the organization's accounting, timely and complete submission of financial reports, and this The instruction is also responsible for the fulfillment of tasks defined in other regulatory legal documents. The purpose of accounting in budget organizations is to provide users (internal and external) with complete, accurate and timely financial and other accounting information.

Table 1

Accounting in budget organizations from the information users





The accounting of budget organizations reflects the changes in the structure, structure and movement of funds at the organization's disposal, economic processes and the organization's funds and sources of funds under their influence, and the result of the organization's execution of income and expenditure estimates is determined. One of the main requirements of accounting in budget organizations is the timely preparation of documents for each business transaction. In budget organizations, the objects of accounting are non-financial assets, financial assets, liabilities, financial results and economic transactions related to their movement.

The chief accountant determines the duties of the accounting staff separately for each employee. In accounting, duties are divided according to functional characteristics, that is, a certain field is assigned to each group of employees or to an individual employee depending on the volume of work.

When the chief accountant of the organization is appointed to the position and released from it, the commission established in accordance with the order of the head of the organization, in accordance with the established procedure, draws up a document on the acceptance - transfer of accounting works, indicating the status of accounts, reports and archive documents on the day of transfer.

If necessary, this commission may include representatives of higher organizations and relevant financial authorities.

In cases where it becomes known that illegal actions are being committed by officials, the chief accountant will inform the head of the organization in writing so that he can take appropriate measures.

The issue of appointing, releasing and transferring financially responsible persons (cashiers, warehouse managers, etc.) to other positions shall be resolved in agreement with the chief accountant.

Contracts concluded with various organizations, if they are directly related to the financial and economic activities of the organization, as well as orders and orders

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on setting salaries, salary increases and bonuses for employees, are initially reviewed and signed by the chief accountant.

The head of the organization is obliged to assist the chief accountant in fulfilling his obligations and exercising his rights provided for in this Instruction, as well as in other regulatory legal documents.

It is strictly forbidden to pressure the chief accountant for fulfilling his duties and exercising his rights.

It is forbidden for the chief accountant to accept and formalize documents related to transactions that are contrary to the law on the receipt, storage and spending of money, goods and other valuables.

If a conflict (disagreement) arises between the chief accountant and the head of the organization regarding the order (order) given by the head of the organization to the chief accountant for execution, regarding the compliance of this order (order) with the established procedure of accounting and reporting or with the law, the chief accountant shall without executing the order) immediately gives the head of the organization written information based on the situation.

In cases where the head of the organization issues a written order (order) despite the written information provided by the chief accountant, the chief accountant executes this order (order). In this case, the responsibility for the occurrence of this action is fully assigned to the head of the organization.

The head of the organization must notify the higher organization or the relevant financial body in writing about the decision he has made. The superior organization or relevant financial body that receives such a message will review it in the prescribed manner and take appropriate measures.

The deadlines for submitting the initial accounting documents to the accounting department are established by the chief accountant and determined on the



basis of the schedule approved by the head of the organization. The material responsible and other officials are provided with an extract about the deadlines for submitting the documents and information in this table to accounting.

All departments (employees) of organizations must submit to the accounting department all the necessary documents (excerpts of orders and orders, as well as various contracts, payment documents, etc.) needed for accounting in a timely manner.

All employees of the organization are obliged to fulfill the requirements of the Chief Accountant regarding formalization of documents and information required for accounting and submission to accounting in a timely manner.

It is not possible to assign tasks to the chief accountant that are not directly related to the performance of his/her accounting and reporting duties. Also, it is not possible to assign tasks related to direct financial responsibility for money and material assets to the chief accountant. It is prohibited to receive funds directly from banks and other organizations.

Documents that serve as a basis for receiving and issuing money, goods and other assets in organizations, as well as all documents related to the execution of cost estimates and financial reports are signed by the head of the organization or his deputy and the chief accountant or his deputy. In accordance with the legislation, the right of first signature in the ministries, state committees and offices can be given to the heads of departments or independent units of these ministries, state committees and offices.

Initial accounting documents that are not signed by the chief accountant or his deputy are invalid for execution and are not accepted for execution. Cash receipt orders are valid for execution only when signed by the chief accountant (or his deputy) and the cashier.

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