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FINAL QUALIFICATION WORK

**ACCOUNTING OF CASH AND EXPENDITURES OF BUDGET
ORGANIZATIONS**

(Finance department of Baghdad district)

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INTRODUCTION

Topicality of the subject of the final qualification work “Accounting of cash and expenditures of budget organizations” is to determine kinds of problems exist in the accounting of expenses and cash and how they affect to the budgetary organization’s activity.

In developed countries, during the gradual development and forming the market relations, accounting is one of the main places in the control system, as the company's financial condition is characterized and forms the basis for the planning of its activities. A special place in the accounting system has issues related to the budgetary organization’s cash and expenditure. Thereby, budgetary organization’s money makes a significant contribution to economic prosperity of the budgetary organizations, establishing the conditions for freedom of economic activities and entrepreneurship.

The President of the Republic of Uzbekistan Islam Karimov delivered a speech at the session. The session of the Cabinet of Ministers of the Republic of Uzbekistan, devoted to the results of social - economic development of the country in 2012 and main priorities of economic program for 2013.¹

In his speech the head of state pointed out that despite continuing severe problems in global economy last year, the Uzbek economy maintained sustainable high growth rates, steady increase in living standards of the population was ensured and positions of the country in world markets was further strengthened.

In 2012 the Uzbekistan’s GDP increased by 8,2%, industrial output – 7.7%, agriculture production – 7%, construction works – 11,5%, retail trade turnover – 13.9%, and services – 14,2%. State budget is executed with a surplus of 0,4% of GDP. Inflation has not exceeded forecasted indicators.

The purpose of graduate work is to study theoretical materials and the

¹ From the session’s report of the Cabinet of Ministers of the Republic of Uzbekistan, devoted to the results of social-economic development of the country in 2012 and main priorities of economic program for 2013, held on 18 January, 2013.

current legislation in the field of accounting of cash and expenses, to keep range of the latest changes in the legislation, compare national standards to the international standards about cash and expenses, and study the possibilities of using foreign experience in our national accounting system.

Consistent with these purposes **the following tasks** have been put:

1. Research the theoretical aspects of the cash and expenditures;
2. Characterize importance, significance and role of cash and expenses in the modern conditions of accounting;
3. Reveal the problems and contradictions in the accounting of cash and expenses;
4. To analyze particular budgetary organization's legal documents of cash and expenses, synthetic and analytical accounting, and definition of financial results on disposal of cash and expenses;
5. Study the sources of information and methodological principles of accounting of cash and expenses in the budgetary organizations;
6. To give practical proposals on increasing of modernization of economy.

The question of innovation towards the development of Uzbekistan's modernization, based on the global policy, raised by the President in address to the "Oliy Majlis". In a constantly changing market conditions it is not enough dealing with the modernization of the economy with new methods in budgetary organizations, we also need the ability to use them effectively and to manage them, and use the new computer programs. The primary source of this information - accounting data, remains. However, there are many problems in applying the rules of accounting of cash and expenses. Therefore, issues of cash and expenses' accounting continue to remain actual, methodology and results of which can neutralize some of those problems.

The object of the research is "Finance department of Baghdad district", whose main activity is providing with the money budgetary organizations in the region.

The subject of the graduate work is the accounting system's issues related to the cash and expenses of budgetary organizations.

The theoretical base persisting work, are general scientific methods of studying: dialectical, comparative, grouping. The Complex nature of the work is founded on acting legislation, under legislative normative acts.

Theoretical and methodological basis of the work is the theory of the world and national accounting system, international and national standards of accounting and budget, as well as, the works of national and foreign scholars, and articles of the international scientific conferences.

The content of the graduate work is focused on studying of accounting of cash and expenses in the conditions of market economy and also on exposing the problems. At the same time the work has been developed so that you can get as complete knowledge as possible of the principles and practice of cash and expenses in budgetary.

Structural composition of the work. The work consists of the introduction, three chapters, the conclusion, the used literature and appendices.

The first chapter - **“The concept of distributors of budgetary cash and budget expenditures”** consists of the theoretical aspects which can explain the economic entity and essence, function and features of distributors, the definition of contracts and personal registration sheets.

The second chapter - **“Ways of expenditure's acknowledgement in budget organizations and sequences of taking into account the cash”** - all points of this part are related to analyze the current methods of accounting in “Finance department of Baghdad district”.

In the third chapter - **“In conditions of modernization of the economy, improving the development of cash and expenditures in account of budget organizations”** - the main idea of each paragraph in this part is to expose the problems and their decision in cash of budget organizations and give some suggestions about solving them. And using modern programs like "UzASBO" in accounting of budget organizations.

1. THE CONCEPT OF DISTRIBUTORS OF BUDGETARY CASH AND BUDGET EXPENDITURES

1.1 Distribution of budgetary cash and sequences of payment from the budget expenses

Distributors of budgetary funds are leaders who take funds from the budget for use with the target distribution. On the rights, responsibilities and obligations of distributors of budgetary funds are divided into the following extent. The budget of the Republic at three levels (primary, second, third). For local budgets (budgets of the Republic of Karakalpakstan, the regions and Tashkent city) at two degrees (master and third).

The budget of the Republic of Karakalpakstan Republic and also the main distributors are Ministers and heads of other central institutions. For local budgets, the main distributors of budgetary funds are considered the heads of departments of local authorities.

In 2010 year 11 October № 2146 in Ministry of Justice the Republic of Uzbekistan Adopted “Direction on the application of allocation of the State budget of the Republic of Uzbekistan”. This document provides the economic characteristic of State budget expenditures by expenditure groups of the Republic of Uzbekistan. Financing of expenditure from the State budget shall be held in groups as follows:

- I. Wages and equaled to it payments.
- II. Supplements to wages.
- III. Capital investments.
- IV. Other expenses.

Economic characteristics of cost codes are divided into four groups. Composition of the Panel and the **I group “Wages and equaled to it payments”**.

- ✓ Basic salary (4111100);
- ✓ Pay supplements and additional payment (4111200);
- ✓ Monthly payment for housing and compensated – public services (4299100);

- ✓ Manual (4711100);
- ✓ Unemployed Allowance (4711110);
- ✓ Manual temporarily unfit for work (4711120);
- ✓ Allowance for the birth of the child (4711130);
- ✓ Pension for funerals (4711140);
- ✓ Legal aid (4711150);
- ✓ One benefit of working parents (responsible, guardian) of a disabled child up to the age of 16 years for one extra rest day every month (4711160);
- ✓ Manual disabled since childhood, with no need of manual work experience of the elderly and disability benefit (4711170);
- ✓ Pensions (4711400);
- ✓ Anticipatory pensions (4711410);
- ✓ Pension for non-working pensioners (4711420);
- ✓ 50 per cent of the pension working pensioners (4711430);
- ✓ 100% of pension for working pensioners (4711440);
- ✓ Children's money not working mothers, working mothers in budget organizations for child upbringing until the age of two or each month (4721100);
- ✓ Pensions to families with underage 16 (18) years of age children (4721200);
- ✓ Material assistance to needy families (4721300) and fellowships (4821400).

Part II of “Supplements to wages”:

- ✓ Valid contributions to community needs (4121000)
- ✓ Unified public payment (4121100);
- ✓ Other public needs assessment (4121200);
- ✓ Regarded as conditional contributions to community needs (4122000).

Composition of Group III “Capital investments”:

- ✓ Costs for residential buildings (4311100);
- ✓ Costs for non-residential buildings (4311200);
- ✓ Costs for the reconstruction of public roads (4312100);
- ✓ Other structures (4312900);
- ✓ Costs for reconstruction and search work (4312110);

- ✓ Cost for reconstruction of main assets (4319000);
- ✓ Costs associated with the construction and reconstruction of residential houses (4321100);
- ✓ Non-residential buildings (4321200);
- ✓ Public roads (4322100);
- ✓ Other structures (4322900);
- ✓ Other costs for construction and renovation of fixed assets (4329900).

The IV group of “Other expenses”. Not logged in I, II, III group of expenditures of State budget of the Republic of Uzbekistan. Payment of expenses are approved for the current year budget figures, changes, included in the list, and an estimate of costs during budget implementation. The estimated cost of budget organizations is compiled a list of annual budgetary expenses.

The annual list is realized based on the allocation of quarters. Payment of costs for cost groups I and II of the Republican and local budgets takes place monthly on the basis of estimates and a list of budget cost. This takes into account the changes and compliance performance indicators during the reporting period. Payments for capital expenditures and other costs is implemented by the incoming funds budget every month.

1.2 Budget organizations and personal registration sheets which fulfills its payments

There is an order of opening, closing my account pages receiving budget funds. There are entries on budgetary funds to fund emergency funds and extra budgetary funds receiving budget funds. Implementation of all these operations is planned in “Rules of personal accounting sheets receiving funding from the budget of the Ministry of Finance of the Republic of Uzbekistan the Treasury and its territorial branches”.

The Treasury execution of the State budget is used for a number of new titles. This budget funds Distributor name personal account receiving budget sheet

or valve budget approval for reimbursement of expenses, legal responsibility, financial responsibility. Here is a brief explanation of these names.

Receiving budget funds – legal and physical layout, customers, which means the allocation of funds from the State budget line. Personal budget sheet dispenser or receiving budget funds – an analytical account register. Shows the effect of compliance on the part of the budget, the Treasury Emergency Fund for extra budgetary funds. Treasury authorities provide budget for budget beneficiaries, including customer and capital construction.

Authorization for the payment of costs is based on approved by the Treasury, the budget document. Shows the budgetary resources provided by the budget. The document indicates the period of time for payment of Treasury's accounting for the payment of costs.

Financial responsibility - documents Group entities or persons to pay for goods, services rendered by employees or servants, suppliers of goods. The account is paying wages to employees, payment documents, court decisions, to transfer the responsibility of receiving funds from the budget to the supplier of goods or receiving payment.

For a full accounting of Treasury execution of the State budget to open personal accounts from sheets of money trust funds of the State, personal accounting sheets of extra budgetary funds of budget organizations.

Treasury execution of the State budget system maintains records of transactions costs in the budget. To do this open the following individual sheets.

1. Personal accounts sheets approved budgeted allocations. They are the estimated costs and the need for self-preservation and centralized activities receiving budget funds;
2. Personal user lists of approved planned budget allocations of subordinate organizations that do not have the status of legal entity;
3. The approved planned budget allocations for capital construction projects;
4. Personal accounting sheets, which are estimated to cost the reserve fund;
5. Personal user lists in list of legal responsibilities;

6. Personal account lists the amounts of financial responsibilities. They are provided by the recipients of budget funds;

7. Personal account permits payments cost sheets;

8. Personal accounting sheets for accounting of cash cost to receiving the funds.

From the budget line for accounting operations for the arrival of extra budgetary funds and the cost of receiving budget funds by the Treasury are opened personal account sheets for the following purposes.

1. Personal accounting sheets implied in the estimates approved planned budget allocations does not include types of parish and unlimited use of extra budgetary funds;

2. Declining extra budgetary funds;

3. Personal user lists in list of legal responsibilities by type of costs according to the order in terms of extra budgetary parishes;

4. Personal accounting sheets of amounts of financial responsibilities. They are provided by taking the budget;

5. Personal registration sheets of the cash cost. They are implemented for legitimate purposes, with extra budgetary funds.

Table 1.1

Each personal accounting sheet is composed of twenty seven digit unique number code

Code`s numbers	Digit code Identifying code numbers
1-6	Approved sources of funds and the source codes of the fiscal budget and degree
7-9	Currency code according to the classification established by currencies
10-14	Code territorial affiliation according to the approved territories
15-21	The feature code for the purposes of costs.
22-24	The organizational characteristics of codes.
25-27	The code numbers of the personal budget sheet receive the accounting.

Personal ID number of the accounting sheet receive a budget allocation of budget funds consists of 3 digits. The room is paid automatically through a software complex for a Treasury execution of the State budget. Separately, for each budget from the Treasury Department used the numbers from 001 to 999 and number is noted in the history of list of personal accounting sheets receiving budget funds.“ The journal takes in a list of personal accounting sheets receiving budget funds” by the Treasury at the same time being both on paper and in electronic form. To open the personal budget sheet the accounting by means of receiving a budget allocation of budgetary funds are held following works.

1. To receive budget gives the Treasury the authority to open the accounting worksheet statement. Distribution of budgetary funds to its statement on opening of personal accounting sheet gives the application the list do not have the status of legal person down line recipients of budget funds. These statements about the opening of the accounting sheet must be Director or authorized person substituting the authority of the Treasury.

2. Attached a copy of the estimates of costs, including copies of temporary and specific cost estimates with the approval of the managers of financial institutions, financial bodies and sealed copies of the cost estimates on the spare funds. In this case, open a separate personal account information for receiving the cost of personal budgets. Also offers a separate accounting sheet for downstream recipients of budget funds based on estimates of the total costs for each budget section.

3. A copy of the monthly Rent cost sharing for capital construction objects, copy the address list search and a list of addresses of buildings research copy of the title list of buildings for clients of capital construction.

4. Have one copy of the specimen signatures of the parent organization or governing those organizations which are approved and certified right to sign financial documents. The card is also sealed at operations with personal accounts.

Whereupon the budget are on the budget means two personal accounts sheet. This is a personal accounting sheet on budgetary funds.

Receiving budget funds distribution of budgetary funds to open personal accounting sheet to non-budgetary funds in the Treasury's authority to assert to the following documents.

1. Application for opening personal accounting sheet on extra budgetary resources deals receiving budget funds. Distribution of budgetary funds to its statement on opening of personal accounting sheet adds a list with no legal status below receiving Government funds. These statements should be the approval of the head of the authority of the Treasury or his alternate personality.

2. A copy of the relevant cost estimates. They show receipts and limit costs of extra budgetary funds. This does not include parish and unlimited costs of extra budgetary funds.

To open a personal account sheets receiving budget funds for extra budgetary funds do not require signature specimen card. As in the past, for the opening of personal account sheets on budgetary funds used the card with samples of signatures.

Whereupon the budget two personal accounts sheet on extra budgetary resources. Individually and separately for the following receive budget funds on the basis of estimates of the total costs.

When receiving the head of the budget session ending with the beginning of the process within two days in the Treasury to the higher authority or organization makes copies of documents. It documents the notary statement completion and establishing a Commission to complete with an indication of the activities of the Commission. Close personal accounting sheets mentioned in "The Journal catch in a list of personal accounting sheets receiving budget funds". On the part of Treasury officials ' personal accounts receiving budget sheets is as follows.

I. On budgetary funds:

- 1.1 Copies of the approved cost estimates, estimates of time spent, monthly expenses for capital construction divisions, estimates the cost of the emergency fund to receive funds;

- 1.2 Certain budgetary funds with records by any changes in estimates of monthly cost splits of capital construction and cost estimates for budget funds;
- 1.3 Approval for reimbursement of expenses recipients of budget funds;
- 1.4 The legal responsibilities of Treasury bodies;
- 1.5 Treasury authorities Granted by the budgetary bodies receiving Treasury financial responsibilities;
- 1.6 Tools in the form of cash or transfers from the Treasury bodies in receipt of budgetary funds.

II. Extra budgetary funds.

- 2.1 The respective cost estimates including temporary;
- 2.2 Changes to the above cost estimates with more specific plans;
- 2.3 Pension Funds besides the incoming budget and extra budgetary funds;
- 2.4 The legal responsibilities of Treasury bodies;
- 2.5 Financial authorities Granted financial responsibility on the part of the recipients of budget funds;
- 2.6 Funds in the form of cash or transfers from the Treasury bodies in receipt of budgetary funds;

At the request of Treasury authorities receiving budget funds not later than the next day after the operation on their personal user pages or provide copies of personal accounts with these sheets.

In turn the parent bodies of the Treasury management of Exchequer of the Ministry of Finance of the Republic of Uzbekistan is drawn from the letters in managing learning and performance monitoring Treasury deficits. The message indicates the reason for the errors made and attached a letter from the responsible supervising person.

Based on an analysis of information from the “Treasury operations control Department”, “Governance study and performance monitoring Treasury Government budget” to correct the code of the personal budget sheet receive accounting prepares finding. This conclusion is the Ministry of Finance of the Republic of Uzbekistan Treasury .

1.3 Taking into account contracts of budgetary organizations in the Treasury organizations and implementation of their payment

All contracts with suppliers of budget organizations products, products that work in services from the State budget are within the Treasury. There are bodies in the Treasury and capital construction contracts of customers receiving budget funds. They are taken to the list based on the “Rules of the execution of the State budget coffers № 2007 of September 16, 2009 Ministry of Justice of the Republic of Uzbekistan.

In contracts for the budgetary organizations to deliver the goods by the budget execution of works, rendering services is usually paid in advance in size 15 percent advance payment.

The volume of legal obligations undertaken by the State-financed organizations under the relevant articles of the budget cost estimate provides for the cost of a certain budget. Specify the amount and the allocated budget. And the cost of capital investments – is limited to the amount approved for each facility capital investments.

Of I and II groups of expenses for payment of wages and salaries it expenses based on queries cash remanding of legal responsibilities are listed in the Treasury. Instruments of budgetary organizations on a budget can only be created when there is contention about the existence of a source of additional payment costs and acquisition volumes with existing funds allocated for this purpose.

The contracts between the budgetary organizations and suppliers of goods, works, and service providers must be prepared for a period not later than 31 December of the financial year. Execution period can last several years based on the address list with the approval of the investment for a few years. The balance of the Treaty takes into account the legal responsibilities for the following years. This is condition reflect this amount, their corresponding object and the address and title lists by year.

Allocated budget amount budgeted costs. On this basis, define legal responsibilities. Limits of norms and legal responsibilities are reduced for the

amount of existing debt credit related articles that were to be paid from the budget of the beginning of the financial year. Credit existing debts to the beginning of the financial year are disclosed in a specific article of the economic characteristics of budget expenditures, chapter and section of functional characteristics of budget cost.

Budget organization by purchasing inventory records from suppliers of goods, performed works, rendered services for the respective activity ask, take a copy of the notary approved licenses permits and documents about taking into account, the list of relevant authorities. These documents are provided to the Treasury, together with the treaties to take in File list. In the available instruments or their annexes should include quantity of production goods, works, services, price list and the total amount of the notes.

Budgetary organizations may take legal responsibilities are not making treaties. It is on the basis of other documents claiming account invoice, receipts, reports, and other documents. This is possible under the following circumstances:

- ✓ If you pay dues, fees, taxes, court orders, other compulsory payments;
- ✓ Transfer the savings from the budget in the budget development fund development fund - financed organizations;
- ✓ Cost saving services to a single customer.

In drafting contracts for the procurement of imported foreign commodity-material assets and the terms of payment of financial obligations in foreign currency differences may arise in the course. This provides the necessary reserve funds. This stock of budget funds to pay for the difference in exchange rates determined by each contract individually by the exact budgetary organizations and bodies, as appropriate, into the presence of the financial authority with build numbers of the Treaty provided for a period and the adjustments in the exchange rate.

If the amount of the contract does not exceed a certain documents of no more than 200 times the minimum wage in the contract the parties are legal or service signature attracted lawyers. Amount of a contract may exceed a certain

amount of documents – the lower wages in 200 times. In this case, the application must beat the legal services of the parties or the written conclusions of the lawyers involved.

The documents are provided the best selection contest to identify product provider of goods, works and services contracts less than 100 thousand United States dollars. A selection of offers by choosing a supplier of goods, works, services must beat at least two proposals. If the sum exceeds 100 thousand United States dollars are spent according to the legality of trade documents.

The above requirements do not apply in the circumstances upon delivery of the goods in industry activity of subjects of natural monopolies when starting the goods through a stock exchange when purchasing goods in an amount not to exceed 10 times the lower wages in contracts for purchase of goods from a separate right to sell products from one supplier;

Budgetary organizations in drafting contracts with suppliers of goods, works and services and their presentation in the list must comply with these requirements:

- ✓ Contracts are signed by persons authorized to sign the two parties and approved by the seals;

- ✓ Are requisites of the personal budget sheet the Treasury account for the payment of costs.

Treasury budget organizations in bodies under the treaties, drawn up for the major maintenance of vehicles, machines, devices and so on have the following documents:

- ✓ Two originals and one copy of the agreement, signed by the legal service or a lawyers involved. If the amount is over 200 times in the lower pay, with the withdrawal of the application for legal services or involved a lawyer;

- ✓ Payment Table;

- ✓ Protocol selection contest if the amount of the contract exceeds 100 thousand dollars, the United States surrenders the trade protocol for the tender. Budgetary organizations must provide to the Treasury contracts within 20 business

days after the drawing up for the taking. No later than 25 December of the current fiscal year.

If documents are available after 20 days, the contract is not taken into account in the Treasury Branch, and return.

Responsible authority the Treasury puts in all the sheets of the first, second of the original copies of the stamp is taken in the list specifies a number in the list, a number that takes in the list through the signature of the competent authority approval of a body of Treasury and Treasury seal.

After that, two of the original receiving budget funds are returned, and the copy remains in the body for storage and accounting of Treasury the authority of the Treasury.

Registration of contracts is performed in the programming Treasury group electronically and in a book of record contracts with suppliers of budgetary organizations of goods, works and services. They are: company name, contact details, contract amount, number of the account to the Treasury and number.

Besides the two originals and one copy of the contract, the cost of capital construction budget, customers must provide the following documents:

- ✓ Copy of the minutes of the meeting of the Commission by choosing construction organization and other performers. In this case the total amount of trade above 50 000 United States dollars;

- ✓ Copy of the minutes of the meeting of the Commission of competition on construction work, when the subject of trade is worth less than 50 million United States dollars. In such cases, specify the goods, work, services, amount, terms, delivery point. This can be done on free trade;

- ✓ A copy of the State Architectural Construction of the Republic of Uzbekistan agreed with a report after a competitive bid construction organization and other performers. In this case the total amount of trade above 50 000 United States dollars;

- ✓ Copy of the minutes of the meeting of the Commission of competition on construction work, when the subject of trade is worth less than 50 million United

States dollars. In such cases, specify the goods, work, services, amount, terms, delivery point. This can be done on free trade;

- ✓ A copy of the insurance contract construction organization, signed by the customer and the Chief Accountant of the Organization's budget.

Signed the budget Manager and the Chief Accountant of the State inspection a copy of the permission system to control execution of construction-Assembly works.

- ✓ Copy of address lists of approved construction design and research works, copies of title lists of buildings, copies of authorized competitive bidding on construction of address and title lists;

- ✓ A copy of the withdrawal of State ecological expertise where necessary.

The cost of capital investments from mixed sources of contracts and other documents and forms are implemented. Customers of the capital construction budget for the Treasury for personal accounts of two sheets of the original and one copy. They are top officials put a signature in all lists of treaties is stamped is taken into account in the list. The main implementation costs of such instruments are the instruments referred to in the treaties, by the intermediate certificates, invoice payments, invoices, documents for payment of the financial reports and other documents.

When you select a design or construction company without tender bidding contest or election authority budgetary organization provides a copy of the appropriate authority in the Treasury of the Council of Ministers of the Republic of Uzbekistan on the day of the presentation of the Treasury's authority to contract within three business days of that amount is allocated to the budget cost estimates under the budget of the organization. Taken by officers of the Treasury contracts are verified to exist, you have the following:

- ✓ Signature of legal services according to the law or lawyers involved their legal conclusions;

- ✓ Required bank details, signature and stamp of the parties;

✓ Table of delivery of goods, works and services, table construction object on construction contracts.

The cost of capital investment instruments have to be terms of payment deadlines and annexed table fees. In contracts for the delivery of ready to use construction of the customer organization's budget instead of the bank details are shown details of personal accounting sheets, open for him at a single base information Treasury.

If the amount of money under the contract exceeds the amount of budgetary resources provided for in the cost estimates for the budgetary organizations receiving budgetary funds, then it fails and returns to the organization.

When the delivery of ready to use objects of construction and completion of terms guaranteed by the Treasury in the next financial year are taken into account legal obligations for the current financial year. The remainder of the Treaty with the condition of their reflection in the address and title lists this year on an object are legal obligations in accounting next fiscal year.

An employee of the Treasury body in making treaties with the application of all relevant documentation on costs in table IV group pay raises the number of the document. After passing to the list. Contracts, documents, budgets allocated are evaluated for compliance with the “Rules of execution of the State budget coffers”.

The controversy is not in the list of contract and indicating the reasons for the return to budgetary organizations returns with a written note from the staff report. Officials of the treaties bodies returned to the Treasury in the book to take in account the returned records, number of contracts number of contracts, the Organization, the name of the supplier of goods, works, services, addresses, number of employees, the dash panel insert the reason for return, an indication of the number of check-in.

If not corrected in the report note any shortcomings in the budget the second return of the contract is not allowed.

For the payment of contributions, fees, payment orders of the Court, taxes, other compulsory payments in the budget the Treasury authorities hand over the

originals and copies of documents certifying the existence of the legal responsibilities of a request for the taking into account of the legal responsibilities of data, application fees table.

In the treaties, of the budget overhauls are attached by budget organizations address list major repairs of buildings and constructions.

In contracts for major repairs in the amount of \$ 50 or more to the United States accompanied by a list of major repairs on the basis of faulty acts, documents and copies of the submission alleging passing through examination.

From the budgetary objectives of the organizations under articles IV cost of paying cash is applicable only in circumstances prescribed by law, the cost of travel expenses for orphans, among others.

In the cases provided for in the law of budgetary organizations articles cost “Training costs”, “Costs for the purchase of food products”, “Other costs” and other cost estimates, in part, through the law on the implementation of the documents, cash, legal responsibilities upon receipt of cash accounting are based on queries and copies of orders to hold the activities budget organizations. The order specifies the kind of event dates and location, number of participants and the total amount of expenses, the amount must be paid separately in the form of cash. An order signed by the head of finance and planning services of budgetary organizations in case of his absence – Chief Accountant of the Organization's budget. Its head is a cash cost estimate by budget organizations give managers the Treasury authorities.

Payment for refereeing, sports and other similar activities should take place only in the non-cash form, by transferring money into bank accounts of personal lists of judges and other individuals. If a lack of demand for ways to implement certain non-cash expenses in cash, along with the request to the Treasury budget organizations for rent help. Help was signed by head of the financial-planning services or chief accountants. Financial responsibilities of budget organizations before the second party shall be made on the basis of documents about the delivery of goods, works, services, calculation of wages and payments to her equaled.

Financial obligations except wages, equaled it costs, payments for court orders, fees, dues, taxes and other obligatory payments are accepted in the circle of other documents claiming earlier drawn up contracts and legal obligations.

On I and II cost group financial responsibilities to get cash to pay for salaries and expenses in her equaled basis of accounting documents and request payment taken on costs of this group. The Treasury bodies of personal accounting sheets based on documents of payment for conservation organizations, centralized events, capital expenditures and other purposes, an estimate of the payment limits and implements capital formation.

The costs of I and II groups receiving funds are carried out in the first place. Cost of Group I shall not be carried out without paying the costs of Group II.

After full payment of I and II groups of certain budgetary costs and the existence of alternative means of payment are allowed the necessary balance of costs IV group.

The use of IV group "Other cost" in terms of the established limits and respecting a specific queue. In the personal sheet of accounting territorial coffers if there were additional funds remaining after the payment of food products are allowed to use them for the cost of medicines.

In cases where additional funds after payment of food and medicine are allowed to use them to pay for other expenses. In cases where additional funds after payment of food and medicines and utility costs are permitted to use them to pay for other expenses. Employees of budget organizations expenditure for public payments go hand in hand with expenses for the payment of salaries and payments to her equaled.

The remaining and budgetary savings at the end of the quarter or year in the personal sheets of accounting organizations are transferred to the Development Fund for budgetary organizations does not include funds to pay for capital investments.

This translation is carried out during the next month of the reporting quarter in the range of non-legal and financial responsibilities of the allocated budget.

Budget saving is defined in terms of the difference between the budget limits for the past period and legal responsibilities. Transfer of budgetary funds is carried out within the additional period.

If there is a supplementary agreement on the extension of time, the supplier's obligation to deliver goods and services with the end of the time frame ends. Here the contracts for up to 31 December of the current year are not allowed to create additional agreement. Under contracts with complete terms for goods, works, services provider payment is conducted through a comparative Act credit debt, account invoices, mutual debts. Debit debt provider of goods, works, services are returned to the Treasury account, the personal budget sheet receive.

If the debit debt next year will be returned to the supplier, the amount of returned debit debts in personal account of the Treasury body sheet are taken in the budget surplus. Under the terms of the following work is unfinished.

In cases where the amount is less than the sum of the financial duties adopted the legal responsibilities of a savings budget.

The budget for the relevant reporting period to negotiate treaties with the sum of the amount makes its financial responsibilities should constitute additional coordination mitigation. Here, between customers and suppliers a comparative Act for harmonization. In drawing up supplementary agreements should take into account requirements for fit.

Order of payment for the last year covered by the budget-financed organizations must be submitted to the authorities for Treasury no later than 5 working days before the end of the additional period of the financial year.

The planned budgetary funds are allocated during certain periods without drawing up treaties on the basis of the material available to the Fund for the promotion and development of medical institutions documents of payment.

There are no agreements in circumstances:

1. Budgetary savings are transferred in their development funds, by medical institutions – the cost estimates provided in the trust funds to the Foundation material for the promotion and development of medical institutions.

2. Is the investment vehicle for saving the steering apparatus service customers. This is done in terms of amounts of personal accounting sheets for each object in the prescribed manner and according to the address and title lists.

To competitive bidding on investment should be carried out and paid for the following costs: land budget organizations, transportation of people from the territory of the construction object, prepare the initial documents authorizing the organization before design work, view the design and tender documents, matching, examination and approval, taking account of the structure of facilities in the State architectural construction control inspections preservation provided for in the approved list, the address in the address list, customer engineering research budget organization.

Certificates of loans, grants, subsidies, and accompanying calculations are carried out based on the financial instruments of payment.

No deregistration inglorious manner means with personal accounting sheets of Treasury. Deregistration means of personal accounting sheets based on Treasury regulations, the Court is in a certain legitimacy. When issuing the cash order and conditions of use of check is made through the rule of law.

The authority of the Treasury for taking cash from a branch takes the checkbooks and then distributes receiving budget funds. Here receiving budget funds provided in Treasury bodies of power of Attorney and requests. These documents must be signed by the head and Chief Accountants of budget organizations.

Rooms receive check book budgets are written to the card in the signature samples of the Treasury.

Checkbooks used during a financial year of budgetary organizations in bodies are returned to the Treasury until the end of the financial year. If there is a spoiled invalid who receive checks from the budget-financed organizations put in writing in the news of the Treasury authorities. And also with the lost checks. In the written document identifies cause and conducted activities to no existence checks.

Person in charge of the Treasury bodies compares information check books with information on the number of checks and paid the amounts previously in the programming group Treasury.

In cases of differences in information on used check shall be drawn up by the authority of the Treasury annex. In the annex indicates the list of check amount of missing numbers.

Check for taking cash from their account pages treasury – written exercise on extradition, in the budget the Treasury authorities organization a certain sum of money. Checks are written by budget organizations manually ink or ball-point pen. You cannot delete, edit, correct and make use of the facsimile. Checks are valid within 10 days except days of writing. Check number must suit the number and check-book series collected in accounting in the card with signature and seal. Cash checks are issued according to administrative documents of the Central Bank of the Republic of Uzbekistan.

Issuance of money for checks by banks is carried out only after the official signing authority of Treasury and Treasury approval authority stamp. Having the right to sign official pointed sample signature card of the Treasury. For the issue of personal accounting sheets put to the Treasury checks the signature of responsible employee and Manager of Treasury and Treasury stamp. In budget organizations with checks are issued only to those names.

Cash the check are only issued with the name of a specified person in check. Cash money is not allowed on checks of the Chief Accountant of the budget organizations. Treasury authority should check the amount on the back of check. Information about payment for cash on the back of check alleged signature authority Treasury.

Budget organization for paying salaries, equivalent to the payment of fees, travel to receive cash grants to the Treasury request and application by the completed check. A query consists of the signatures of the Director and Chief Accountant in the two copies of the payment of wages and salaries, payments to her travel costs. Officials of the Treasury Department the authority to implement

the accounting and payment of financial obligations take requests and other documents for payment, put their signatures on the second copy of the documents to utilize these documents indicate the number of the employee and return to the budget of the organization.

Budget for cash in Treasury authorities provide a power of Attorney power of attorney to the Treasury authorities.

The power of Attorney provides materially responsible person of the cashier. After the second copy of cash register cash flow history and a copy of the bank transfer receipt with the mark on the execution returns to the personal account page and issue a copy of the Organization's budget from the personal accounting sheet. Also in the second copy of the request is marked "Paid" and returns it to the budget of the organization.

Budget organization has the right to borrow cash more checks. The amount shall not exceed the amount provided for in the cost estimates. Check are written in total.

Here is a budget organization of the Treasury shall deliver requests to the appropriate amount.

Budget organizations to receive cash money record checks on the amount of queries and to limit the total amounts not exceeding cost estimates. If they lose a check mark confidant budget organization on the same day, the Treasury Agency Director and Chief Accountant of budget organizations provide a signed letter or notice to the authority of the Treasury calls the Bank a letter about the vocation of unpaid check. Register performs checks in the form of subtraction amounts to check.

Responsibility for loss or theft of check, have brought damage to checks and monitoring of brands using his position for personal gain by competent persons rests with officials and responsible persons.

Check books are stored in budget organizations. Responsibility for storage and use in the scheduled order of legality is vested in the directors and Chief Accountants of the budget of the organization. To administer personal accounts

budget worksheets organizations work of officials in the Department of accounting and payment of financial obligations of the Treasury. They give budgetary organizations with their personal copies of accounting sheets, writes in the journal of accounting with personal copies of accounting sheets receiving budget funds. “Responsible for the Organization's budget puts the magazine's signature on the copies”.

Officials of the group taking on financial responsibilities accounting bodies in the journal of accounting, Treasury issued and used check are writing checks.

Adoption of the financial responsibilities for the costs of Group III is carried out on the basis of the work carried out by the suppliers invoice approvers – textures.

III the cost of the money transfer:

1. A valid affidavit in order of payment of budget classification codes, contract, invoice, invoice amount, advance payment and other necessary details;
2. Within existing allocated budget for personal accounting sheets correspond to the objects, on the basis of approved address and title lists of buildings;
3. The amount of orders under the contract, taking into account the previously transferred assets does not exceed the necessary to pay for cash;
4. Invoice-an invoice of the existence of credit debts owed to suppliers or budget organization documents, claiming the need to translate them advance payments to the vendor;
5. The name and details of the supplier in order to pay coincide with the title and details of the contract provider;

Expense invoice drawn up at the end of the accounting year or financial documents about the existence of debts to suppliers at the customer, for the performance of work should be put up to 5 working days remaining until the end of the additional period the Treasury authorities.

Transfer of funds in a bank account of the customer list to save the steering apparatus is carried out without drawing up treaties, in terms of amounts for these

and other purposes, personal accounting sheets for each object based on the provided payment orders in accordance with established procedure, in the address and title lists. Amount of transfer for saving the steering apparatus of the customer in terms of amounts for cost-saving estimates made in accounting for the order in the Authority's finances.

Payment for expenditures for work performed, the payment of advances are issued on order from customers in Treasury orders payment authorities. In order of payment in the "Payer Name" indicates the name of the authority of the Treasury, in the "Payer Account number" sheet-sheet accounting Treasury, in the "Payment Purpose" number of personal budget sheet the accounting organization of the customer, the corresponding code of fiscal characteristics, documents to a basis of payment transfer, the purpose of the payment.

In accordance with the available budget of the customer documentation requirements of the existing regulations the Treasury body worker comment is marked "Verified", on the top side of the payment orders with his signature on the first instance of an order of payment. The second copy is done after the verification, shall be signed by the head and body of the person in charge of the Treasury, the Treasury body seal.

The relevant authority of the Treasury workers compare the existing authority Treasury of images of signatures and seals on documents provided by the customer to the Bank for deduction of funds from the account sheets of Treasury.

IV group financial responsibilities are based on account invoicing of suppliers or other documents on the implementation of the works, the need for translation of documents including advance payment nor payment of budget funds to the supplier.

The authority of the Treasury to pay for the costs of Group IV based on payment orders, within the limits of budgetary resources provided for in the relevant articles of the cost estimates.

Payment of expenses of Group IV of the budget organizations takes place through assignments and payments:

1. In terms of balances budget for relevant articles of expenses IV group;
2. If the payment order amount does not exceed the sum of money in the contract;
3. Documents certifying delivery of goods, works and services, account-invoice, documents on debts owed to suppliers, the documentation of approval of transfer of budgetary or extra budgetary funds also advances to the supplier;
4. The names and contact details of the supplier and the customer, account-invoice, other documents with the names and details of the customer and the supplier.

Payment for the work, including paying advances is based on payment orders granted by the budgetary authority in the Treasury. Here under the “Name of payer” is written the name of the authority of the Treasury, in the “Payer`s Account number” piece of personal accounting sheet Treasury, under “Purpose of payment” - personal budget sheet the accounting organization, the fiscal code characteristics, purpose of payment documents to a basis of payment transfer.

Procedure for payment orders.

If the authority of the Treasury and the supplier of goods, works and services is a branch of the budgetary authority takes an organization in order to pay the Treasury a five copies. The first copy is signed by officials of the Organization and approved seal. He is asking for the cash costs of personal accounting sheets.

The second copy is signed by the Manager and the responsible authority, the Treasury, the Treasury said the seal body. It is the basis for the payment of costs of accounting for the Treasury Bank sheet.

The third copy is issued to the supplier with the mark of the Bank branch. Fourth one is attached to a copy of the accounting of Treasury paper. Is the basis for the reflection of cash costs of personal accounting sheet customer. The fifth copy together with a copy of the customer's personal accounting sheet is issued to an employee of the customer. In this instance must be a body of the paid Treasury and payment number.

If the authority of the Treasury and the supplier of goods, works and services are different branches of the Bank, the customer provides the order of payment to the authority of the Treasury, in four copies.

The first copy is signed by the appropriate officials of budget organizations and approved seal. It is asking for cash outlays from personal accounting sheet customer.

The second copy shall be signed by the head and body, Treasury officials said the authority of the Treasury seal. It serves as the basis for the payment of costs of accounting for the Treasury Bank sheet.

The third copy is attached to a copy of the accounting of the Treasury and is the main sheet to reflect cash outlays for personal customer account lists. Fourth one – together with a copy of the customer's personal accounting sheet is given to the competent employee of the customer. It is a mark of the paid Treasury authority and number of payments.

If between the Treasury and the Bank employees a program complex “Client-Bank”, the budget organization authority shall provide to the authority the Treasury payment order in triplicate. The first copy is signed by the appropriate officials of the customer and approved seal. It is a request for a cash outlay of personal accounting sheet customer.

The second copy shall be signed by the head and body, Treasury officials said the authority of the Treasury seal. Is the payment of cost accounting sheet Treasury. The third instance – along with copies of personal accounting sheet customer issued the competent employee of the budget of the organization. It is a mark of the paid Treasury authority and number of payments.

In accordance with the regulations given by the customer documents the competent employee of the authority of the Treasury puts the marked “Verified” with a mark of adoption orders and his signature on the back of the first order.

2. WAYS OF EXPENDITURE'S ACKNOWLEDGEMENT IN BUDGET ORGANIZATIONS AND SEQUENCES OF TAKING INTO ACCOUNT THE CASH

2.1 Methods of accounting in budget organizations

Payment of expenses from the account of State funds that pay for the cost of budget entities according to the approved cost estimates.

Payment through the Treasury authority to maintain the budget of the Organization and other activities is taken into account in the sub-account 232- "Financing from the budget".

Loan payment amount reflects the sub-account for the preservation of the Organization's budget and other cost estimates from approved budget account through personal budget sheet an accounting organization. In this sub-account debit notes:

- ✓ Surrendered shall be absolute payments this year;
- ✓ Reduce other absolute payment amount;
- ✓ Deregistration of real costs;
- ✓ Committed their savings fund off-budget development budget of the Organization.

All these amounts are withdrawn from the account at the end of the current fiscal year reporting. In the Sub-account 232 – "Financing from the budget" is removing these amounts.

At the end of the fiscal year this sub-account will close the sub-account 230 – "Financial results for the current year on budgetary funds". The sub-account 232 – "Financing from the budget" no residue at the end of the year. Analytical accounting to sub-account 232 – "Financing from the budget" in the "Book of accounting offices and the actual costs".

This book is intended for form - 294 of accounting on the basis of approved certain limits. The book is the amounts of budgetary accounting, cash limits on

budgetary means and actual costs. Accounting offices and the actual cost is carried out separately on the elements of economic classification budget cost.

Table 2.1

Accounting entries, prepared to pay the cost of budget organizations of
business operations budget account debit credit

Household operations		Debt	Credit
1	Taken cash from bank with check	120 ¹ or 172 ²	232 ³
2	Unified public pension transferred to pension fund	161 ⁴	232
3	Income tax from the salary of workers transferred to the budget	160 ⁵	232
4	Pension fund accounting sheets transferred appropriate funds in the "Public Bank"	162 ⁶	232
5	Taking out compulsory insurance payroll amount transferred to pension fund	163 ⁷	232
6	Taken from paycheck contribution transferred to the Federation of trade unions	176 ⁸	232
7	Taken from the salaries of employees amount to bailiffs moved to the plaintiffs.	176	232
8	Transferred budget funds for purchased or bought goods carrying, for work performed or required to perform work in different organizations.	150 ⁹	232
9	Returned to the Bank after deducting cash	232	120 or 172
10	Transfer to personal Fund of workers without cash in the cash store, also translated into plastic cards on the basis of statements	179 ¹	232
11	Funds Transferred to the relevant organizations to purchase and cash equivalents	150	232
12	Put credit	130 ²	232
13	Return the unused portion of the credit funds	232	130

Practical use of elements modification the cash method of accounting in the public sector.

In the world practice in the public sector there are cash method of accounting, cash, modification calculation method, the accounting method. Cash method. Provides accounting activity funds of all phenomena.

Here many phenomena on assets and obligations in terms of accounting calculation without posting. Modification cash method. After the end of the accounting year of the first month of next year, and all of the previous year are considered relevant to the finished recorded year.

State closes during this period all the current year obligations and State budget profits that should have been taken in the previous year. This is to some extent an opportunity to evaluate the assets and obligations. That order is maintained in the calculation method of accounting for public sector reporting.

Modification accounting method since all phenomena occur as soon as profits are profits, costs and expenses are recognized as assets and obligations.

The accounting method. All phenomena are marked at the time of the accident. After the sale of fixed assets are not fully to all costs. The value of fixed assets in use on terms of their use are considered outdated. This amount will be added to the old age pension costs as depreciation.

Five days before the end of the financial year, the budget of the relevant financial authorities and Treasury compared the planned budget for each of the cost estimates, preparing a comparative Act dedicated to planned budget in triplicate. The Act is signed by Director and Chief Accountant of the head of planning services for budgetary organizations.

The Act provides appropriate financial authority for approval. Then copies are available in the Treasury. If the sum of the allocated budget campaign not identified differences, Treasury authorities claim copies of the Act and return to the budget of the organization. Here is the second instance in the Treasury.

The additional periods for the coffers of the State budget of the past financial year is January of the following year. The Ministry of Finance of the Republic of Uzbekistan determines the timing of operations at the end of the past financial year extension period in accordance with the established procedure.

In another period of financial institutions, Treasury, budget organizations are implementing bodies for the reporting year for the execution of the State budget, such operations:

1. Improving inter budgetary transfers;
2. Payment of debts under the credit passed the fiscal year budget organizations;
3. Transfer the amounts saved budget funds to the Development Fund of budget entities;
4. Other operations for the execution of the State budget.

In another period of all the transactions carried out on the basis of certain budgetary allotments compared.

The additional payment period credit duty and transfer of savings to the Development Fund for budgetary organizations is via registration sheet Treasury budget organizations.

Budgetary organizations may have shifted to the next financial year credit debts. Organizations such as listening to the Treasury bodies provide a comparative act. Act shall be drawn up on the 1 January to the providers of goods, works and services to implement operations in another period.

In the next financial year, within the additional period of budget join grass-leaf in the past financial year are deducted the cost of fiscal cash registers to the amount returned debit debts of budget organizations. Credit payment of debts the past financial year on public services of budgetary organizations, staged in the accounting, payment instruments in the range limits of the past financial year financial duties in addition to moving the following year to December were debts range identified in the cost estimates of budget surpluses, from article credit of debt cost estimates.

Credit debts of the past financial year other treaties, based on the delivery of products, works, services of budgetary organizations are paid. This payment is made in strict form with budgeted costs allocated budget. There are cases of excess amounts of financial responsibilities from the amounts allocated under the budgetary funds budgeted expenditures for the past fiscal year.

In such cases, Treasury authorities provide information on the measures adopted for the main Directorate of the Ministry of finance audit control. The

execution of the budget covered by Treasury orders payment for past fiscal year must pass for 5 working days before the end of the additional period for the financial year to the Treasury. In another period of credit debts cost estimates in the past financial year. In the payment instructions in the end necessarily written: “Payment of debts credit 201_ year”.

In another period of payment orders to transfer savings the past financial year in the budget of the Foundation shall be the relevant authority in the Treasury for 5 working days before the end of the additional period. Here for transferring savings in payment orders must provide:

1. Conclusion of the territorial fiscal authority of budget organizations, which are ensured by means of the budget of the Republic of Karakalpakstan and the local budgets;

2. Letter indicating the amounts of savings and signed by the head and Chief Accountants of the relevant budget-financed organizations, which are ensured by means of the Republican budget. Are not savings and will not be transferred to the Development Fund for budgetary organizations the following budgets:

1. Fixed funds to pay salaries for the second half of the last month of the reporting quarter, deponent salaries and stipends, benefits that are not redeemed as a result of the lack of resources in recorded deposit worksheet or not fully financed payment not fully implemented;

2. A matter, but the remaining funds resulting from non-use of the cost of the second group of “Allocation of the employer”;

3. Remaining funds due to failure of the plan by State-owned units, and also the budgetary organizations, later of the opening or expansion of new institutions;

4. Remaining funds due to a temporary suspension of budget entities;

5. Remaining funds due to quality approval States over measures budget organizations;

6. The remaining funds through the adoption of individual decisions by the President of the Republic of Uzbekistan, the Council of Ministers, the Council of

Ministers of the Republic of Karakalpakstan, the regions and Tashkent city authorities.

Here, the savings translate into additional funds in another period is provided by budget organizations:

1. On the basis of the output of financial authority with taking into account the above-mentioned budgetary organizations that are provided by means of the budget of the Republic of Karakalpakstan and the local budgets;

2. Independently of the budget organizations taking into account the above, which are ensured by means of the Republican budget;

Heads of budgetary organizations for invalid definition saved budget funds for transfer to the Development Fund for budgetary organizations deemed personally responsible.

In the next financial year, within the additional period of posting sheet Treasury returns the sum of debit debts of budgetary organizations on budgetary funds of the past fiscal year. This amount is available to the authority on comparative Treasury instruments drawn up by the Organization's budget with the supplier. After this, the funds are transferred to the Development Fund.

The use of the fund development is permitted only in cases where there is no credit debt, with February 1. To clarify the existence or absence of credit debts on the part of budgetary organizations in relevant authority Treasury will provide comparative acts drawn up for an additional period, the end of the current fiscal year with suppliers.

Before the end of the additional period of budgetary organizations credit debts must be paid and should be the date of payment orders for the payment of their personal savings accounts. In terms of not putting the orders they lose their purpose and in the new fiscal year are not permitted.

Payment transaction credit debts, transferring savings to the Development Fund are recorded as cash costs last fiscal year. Treasury authorities keep records in another period of operations:

1. Payment of loan debts;

2. The transfer of savings to the Development Fund of budget entities;
3. The return of unused funds in the budget of the Republic.

After the end of the additional period the Treasury bodies in accordance with the established procedure and the terms of the lease information on the amounts of transactions carried out within a further period of respective territorial fiscal authority or Ministry of finance. Information provided by Treasury teams, together with information about the implementation of the budget of the Republic of Karakalpakstan and local budgets shall be bound Republic of Karakalpakstan ministries, regions and Tashkent city.

Budgetary organizations having credit debts of coming for the next fiscal year, the Treasury bodies are comparable. These acts are suppliers to the time after the implementation of operations in the period 1 February. There are instances when there is no possibility of payment of debts from credit accounts estimates costs for the past financial year.

Then payment is credit debt after the end of the additional period of account development fund-financed organizations. If there is no money in the development fund or lacked the means of payment is the account, estimated the cost of the next fiscal year. Here the amount of legal obligations under the relevant article of the cost estimates for the next financial year is reduced by the amount of outstanding credit debts last year. There are times when it is not possible to pay in another period of credit debts of account balances, selected estimates of the costs of the past financial year.

Also, in the transfer of funds to the Development Fund for the payment of debts for credit is carried out after the end of the additional period the fund development or other extra budgetary funds. Of relevant articles on the impending budget funds allocated from the budget of the financial responsibilities may be taken in excessive quantities. As a result, in cases where there is no possibility of payment of debts from credit accounts means cost estimates the past financial year, payment of debts for credit in the following order, after the end of the additional period:

1. The accounts Of the Fund of funds or other existing extra budgetary funds;

2. When there are no or not enough funds from the development fund or other extra budgetary funds;

The account of the cost estimates for the current financial year, taking into account the temporary cost estimates fiscal authority Treasury Board authority provides the following documents. This conclusion does not claim the existence of the Development Fund and other extra budgetary funds, the estimated cost of the current financial year the necessary funds to pay for credit debts on the basis of budgetary organizations in the established order the costs and appropriate calculations and explanations of the origin of credit debts. Financial entity shall inform the authority of the Treasury and loan debts are paid.

To pay credit debt for the previous financial year, the budget for the Treasury bodies:

1. Contracts for public services, with a separate indication of the past fiscal year and the current year obligations on delivery;

2. A comparative Act between receiving budget funds and providers of products, works and services in the past financial year, payments made in another period, taking into account the credit account debts paid to extra budgetary funds.

If there are unpaid credit debt, one part selected in the current fiscal year budget must remain in stock to pay for the loan debt. Here are the legal obligations under the relevant articles of the cost estimates for the current fiscal year from the budget of the organization. In terms of budgetary allocations, the reduced amount of credit for payment of debts for the past fiscal year funds are paying off credit debts for the past financial year through forced the spare funds.

2.2 Taking cash into account in budget organizations

The budget all costs paid by Cashless settlement money through banking institutions does not include costs which cannot be made without cash.

Accounts for financial assets accounting in budget organizations:

- 100 – “Sub-account to save budget funded the organization”;
- 101 – “Funded budget sub-account other purposes”;
- 110 – “Means a sub-account from the calculation of special kinds of payments”;
- 111 – “Sub-account parishes of requiring payment – contractual forms of learning in educational institutions”;
- 112 – “Sub-account for the Development Fund of budgetary organizations”;
- 113 – “Sub-account other extra budgetary funds”;
- 114 – “Sub-account of temporary funds in the budget of the organization”;
- 115 – “Sub-account currency reference sheet”;
- 119 – “Sub-account other funds accounting sheets”;
- 120 – “Sub-account cash in national currency”;
- 121 – “Sub-account cash in foreign currency”;
- 130 – “Sub-account letters of credit”;
- 131 – “Sub-account cash in transit”;
- 132 – “Sub-account cash equivalents”;
- 140 – “Sub-account funds deposited on a deposit”.

In the accounts referred to in this chapter, are funded (on the basis of the approved estimates of expenditure) budget funds, cash flow at the box office and on budget extra budgetary accounts, as well as letters of credit, cash equivalents, foreign currency and other money.

In the accounts referred to in this chapter, cash in foreign currency and transactions associated with them, are taken into account in national currency – conversion rate by the Central Bank of the Republic of Uzbekistan at the date of the transaction with foreign currency (by date of bank statement or other supporting documents).

For the treatment of financial assets in the chart of accounts are the following:

- 10 “Budgetary funds”;
- 11 “Extra-budgetary funds”;

12 “Cash”;

13 “Other funds”;

14 “Financial investments”.

The Inventory of funds is carried out in accordance with the law. Identified as a result of inventory excess funds (other than cash equivalents) are credited to the appropriate budget income, and posting of cash is recorded as charged to the respective sub-accounts to account for cash and credit sub-account 160 “Payments to the budget before budget”.

Transfer of the money to the revenue of the budget reflects the charged 160 sub-account “Payments to the budget before budget” and credited to sub-accounts for accounting of funds.

Determined by an inventory shortage of funds collected from financially responsible persons, in accordance with the established procedure and is recorded as follows: When the financially responsible person amounts identified shortage of cash-debit 170 sub-account and credit the respective sub-accounts for accounting of funds. In the recovery of amounts of losses with the financially responsible person-appropriate sub-accounts debited to account for cash and credit sub-account 170.

Detected the excess inventory from cash equivalents is recorded in the prescribed manner to the debit of the sub-account 132 “Cash equivalents” and credited to the sub-account 273 “Surplus assets identified in the inventory”.

10 “Budgetary funds”.

On this account are earmarked funding organizations financed by the budget, on the basis of the approved cost estimates, as well as cash on deposit and demand deposit accounts, opened in the servicing banks. Accounting for the movement of funds on accounts in accumulative form sheet No. 381 (Memorial order N 2).

In cases when the number of cumulative, fiscal accounts statements are maintained separately for each budget account with assignment 2-Memorial orders numbers a, 2-b, 2-a, 2-d, etc. for organizations that are required by the volume of transactions the cumulative statements, and if you have multiple bank accounts

cash flow accounting is done in the book (cards) and settlement of accounts form № 292 separately for each budget account. Analytical accounting for these transactions is conducted for each account with a division by types of expenditures according to the classification of expenditure in the accounting book cash and actual spending № 294 forms (annex 45 to this instruction).

By 10 “Budgetary funds” are classified in the following sub-accounts:

- ✓ 100 “Budget, funded by the Organization”;
- ✓ 101 “Budget funded for other purposes”.

On the debit of these sub-accounts are financed amounts and amounts contributed to the recovery of cash disbursements, loan-budget funds spent for the intended purpose. The amount of financed assets on the basis of the approved estimates of expenditure allotment holders are debit entries 100 sub-accounts “Budget, funded by the Organization” and 101 “Budget funded for other purposes”, as well as on credit sub-account 232 “Financing from the budget”. Recovery of amounts of cash disbursements made to open a deposit account in a Bank serving the demand accounts, sub-accounts are charged to 100 “Budget, funded by the Organization” and 101 “Budget funded for other purposes” and credited to the respective sub-accounts for accounting, calculations, calculations with accountable and related sub-accounts. The amount of funds obtained from a bank or listed under payment documents are shown on the loan budget 100 “Sub-accounts, funded by the Organization” and 101 “Budget funded for other purposes” and charged to the respective sub-accounts for accounting, calculations and other appropriate sub-accounts. A sub-account of 100 “Budget, funded the organization takes into account the movement of funds on the basis of the approved cost estimates for the maintenance of the central apparatus of the individual organizations are not changing over to the Treasury.

A sub-account 101 “Budget funded for other purposes” means to transfer the principal stewards of funds belonging to organizations and to use the centralized activities, as well as funds allocated for financing of capital investments and other activities.

Table 2.2

Accounting entries based on posting budget transactions in the budget accounting sheets of budget organizations (in budget organizations, not promoted to Treasury)

		Debt	Credit
1	The amount financed with budget	100 ¹ , 101 ²	232 ³
2	Fixed assets used in the budget targets set for the future	11 ⁴ , 12 ⁵ , 15 ⁶ , 16 ⁷ , 17 ⁸ the sub-account other accounts	100, 101
3	The return of previously translated amounts issued in sheets of deposit Poste restante line of the organization	100, 101	11, 12, 15, 16, 17 the sub-account other accounts
Down line organizations funded by the parent organization			
4	Reflect the amount of funding in your organization	232	101
	Reflect the amount of funding in the downstream organization	100	232

11 “Extra-budgetary funds”.

In the account organization include: funds received by calculations for special types of payments; revenue from paid-contract form of training; development funds budget organization, as well as material incentives and development of medical organizations; other extra budgetary funds; funds temporarily available; funds in foreign currency accounts; the amount of receivables from previous year’s budget funds received in the current fiscal year; funds received from the extra budgetary Pension Fund under the Ministry of Finance of the Republic of Uzbekistan for social payments to employees; other extra budgetary funds.

The accounting of transactions on the cash flow on extra budgetary funded organizations accounts maintained in statements of the form N 381 (Memorial order N 3). In cases where the organization opened several accounts, cumulative records are maintained separately for each account with a memorial room 3-orders and, 3-b, 3-in-3 g, and so on.

Analytical accounting of cash disbursements in cash register and the actual cost of the form N 294.

By 11 “Extra-budgetary funds” are classified in the following sub-accounts:

- ✓ 110 “Which according to estimates from special kinds of payments”;
- ✓ 111 “Proceeds from paid-contract form of training in educational institutions”;
- ✓ 112 “Development funds budget organization”;
- ✓ 113 “Other extra budgetary funds”;
- ✓ 114 “Funds temporarily available to the budget of the Organization”;
- ✓ 115 “Exchange account”;
- ✓ 119 “Money in other accounts”.

A sub-account 110 “Which according to estimates from special kinds of payments” are payments to parents for children in children's educational institutions and other organizations, as well as payments to employees for their food is made. The amount received from parents, is debited sub-account 110 “Which according to estimates from special kinds of payments” and credited to the sub-account of the special “Payments 156 kinds of payments”, using the defined objectives are appropriate sub-accounts and other appropriate sub-accounts and credited the sub-account 110 “Which according to estimates from special kinds of payments”.

Table 2.3

Accounting, payment transactions by employees for food and paid contributions by parents of children in educational institutions

		Debt	Credit
1	Contributions are calculated and payment	156 ¹	242 ²
2	The fees or charges paid by Cashless settlement	110 ³	156
3	Fees and payments paid in cash budget organization	120 ⁴	156
4	Payments and fees, paid in cash, deposited in the budget of the Bank in the form of cash	110	120 or 172
5	In the different organizations for supplies and food carried out translations of the funds came from parents and professionals	150 ⁶	110
6	Free funds of this reference sheet is placed in the deposit	140 ¹	110

7	Upon the deposit of the profit came from interest	110	159 ²
8	Return the deposit temporarily free funds	110	140
9	The relevant organizations transferred funds to purchase and cash equivalents	150	110
10	The Bank took cash from the collector	110	131 ³
11	Put a letter of credit	130 ⁴	110
12	Return of the unused portion of the credit	110	130

A sub-account 111 “Proceeds from paid-contract form of training in educational institutions” are organizations, which came from the charged-contract form of training. Revenue from paid-contract form of training is recognized on the debit of the sub-account 111 “Proceeds from paid-contract form of training in educational institutions” and “Other sub-accounts 175 loan calculations with students”.

Table 2.4

Ledger transactions, based on the parish of paid-contract form of training in budget organizations (educational institutions)

		Debt	Credit
1	Calculated fee of contracts	175 ¹	252 ²
2	Contract payments made by non-cash settlement	111 ³	175
3	Contract payment made to the budget of the organization	120 ⁴	175
4	Cash as payment for the contract in cash budget organization, loaned to the Bank	111	120, 172
5	To various organizations for goods, works, services of the means of payment contracts committed.	150 ⁶	111
6	The sums transferred to plastic cards for students on scholarships paid-contract form	174 ¹	111
7	The budget of the office to grant scholarships to students studying for a fee – contract form, taken from the Bank in cash	110	159 ²
8	Put on deposit temporarily free funds of this reference sheet	140 ²	111
9	Upon the deposit of the profit came from interest	111	159 ³
10	Returned the deposit temporarily free funds	111	140
11	Funds Transferred to the relevant organizations to purchase and cash equivalents	150	111
12	The Bank took cash from collector	111	131 ⁴
13	Letter of credit delivered	130 ⁵	111

A sub-account 112 “Development funds budget of the organizations in the manner prescribed by the legislation keeps records of income and expenditure budget of the Development Fund and the Fund of material incentives and development of medical organizations. These revenues are counted on the debit of 112 sub-account “Means the Development Fund budgetary organizations” accounts and sub-accounts the relevant loan 10, 12, 15 and other accounts. The use of these funds is recorded on the debit accounts sub-account and other appropriate sub-accounts and credit sub-account 112 “Development funds the budget of the Organization”.

Table 2.5

Ledger transactions, based on the arrival of funds to the Development Fund of the United Nations Development Fund in budget organizations

		Debt	Credit
1	The amount of profit made from the sale of the budget organization products, works and services transferred to the Development Fund for the budget of the organization	112 ¹	119 ²
2	The amount entered in the budget of the rental fees	112	159 ³
3	In the budget development fund made money in direct sponsorship from individuals and non-cash payments	112	262
4	The budget of the Development Fund in the budget of the cash-strapped cash as direct assistance from sponsors of legal and natural persons	120 ² or 172 ³	262
5	The budget of the cash income cash assistance from legal and physical entities in the Bank	112	120 or 172
6	Taken cash from the accounts of the Fund for the development of the budget Office, the budget of the organization	120 or 172	112
7	Cost of the budgetary accounts credit debts	150 ⁴	112
8	Translated means to consolidate the activities of material-technical base of the budget of the organization	150	112
9	Put on deposit temporarily free funds of this reference sheet	140 ⁵	112
10	Profit Made from the funds of the deposit in the form of interest	112	159
11	Return the deposit temporarily free funds	112	140
12	Funds transferred to relevant organizations for the purchase of cash equivalents	111	131 ⁴
13	The Bank took cash from the collector	112	131 ¹
14	Put credit	130 ²	112
15	Return unused portion of the credit	112	130

A sub-account of 113 other extra budgetary funding “By organizations is provided funds from the sale of obsolete and unnecessary material assets as well as income from various types of fines and penalties, and other revenues not prohibited by legislation. Admission to this sub-account counted 113 sub-account debit ' other extra budgetary funds and other related accounts, sub-accounts loan 12, 15. Credit sub-account 113 other extra budgetary resources “Reflects the amount of calculations performed in the form of cash, as well as the amount of cash received in the cashier.

Table 2.6

Ledger transactions based on joining other extra budgetary funds in budget organizations.

		Debt	Credit
1	Came from the organizations concerned for the disposed waste materials	113 ¹	152 ²
2	Came from the sale of assets purchased from extra budgetary funds and accounts now have become obsolete and old equipment	113	152
3	Came from the sale of assets purchased from extra budgetary funds and accounts which are currently obsolete inventory stockpiles	113	152
4	Came from the funds, which bought the assets	113	152
5	The money Came from the sale of purchased from budget account property	113	152
6	Funds Came from various fines and penalties are also not prohibited by law	113	Other sub accounts
7	Used funds from the sale of outdated and unnecessary material values of fiscal organization and various fines and penalties, other parishes	150 and others	113
8	The budget of the Office of audit made some extra cash	120 ¹ 172 ²	273 ³
9	Leased bank cashier in budget organizations, some of the audits	113	120 or 172
10	Put on deposit temporarily free funds of this reference sheet	140 ⁴	113
11	Profit came in the form of interest on the deposit funds	113	159 ⁵
12	Return the deposit temporarily free funds	113	140
13	Funds Transferred to the relevant organizations to purchase and cash equivalents	150	113
14	The Bank of cash taken from the collector	113	131 ⁶
15	Put credit	130 ⁷	113
16	Returned not used part of the credit	113	130

A Sub-account of 114 “Funds temporarily available to budget the funds are taken into account in the interim order and recoverable on the fulfillment of certain obligations or transferred to the appropriate accounts.

The amount of funds in the interim order are charged to the sub-account “Means 114, temporarily held by the budget of the Organization” and credited to the sub-account 155 “Calculations on funds temporarily available to the budget of the Organization”. Amount issued or listed under certain conditions, effect on credit sub-account 114 “Funds temporarily available to the budget of the Organization” and “Accounting debit 155 sub-account on funds temporarily available to the budget of the Organization”.

Analytical accounting of these amounts is in the book (cards) and settlement of accounts form N 292.

Table 2.7

Ledger transactions based on foreign currency transactions in budget organizations.

		Debt	Credit
1	Purchased foreign currency from accounts for regular and extra budgetary funds from the budget of the organization	114 ¹	155 ²
2	Sold to foreign currency accounts of the budget sheets	155	114

A sub-account of 115 “Monetary account records transactions with foreign currency”. The debit side of the sub-account recorded the arrival of foreign currency, and the credit side of a sub-account-foreign currency consumption. Acquisitions of foreign currency due to budgetary or extra budgetary funds are debited the account transaction sub-accounts 115 Monetary account and credited to the relevant accounts, sub-accounts, and 10 11 other sub-accounts for accounting of funds.

Conversion of foreign currency into national currency shall be charged to the appropriate account transaction accounts, sub-accounts, and 10 11 other sub-accounts for accounting of cash and credit sub-account 115 “Exchange account”.

Synthetic foreign currency accounts in accumulative form statements N 381 (order No. 3 Memorial), analytical accounting is in the book (cards) and settlement of accounts form N 292 separately for each currency.

Table 2.8

Ledger transactions, based on the interim parish funds.

		Debt	Credit
1	The use of budgetary funds, the Organization came to be returned or transferred to the appropriate account. They are temporary and after fulfillment of certain conditions	115 ¹	11 ¹
2	Once the conditions prescribed in accordance with established procedure, in the use of budgetary amounts transferred temporarily had come	11-	115

A sub-account 119 “Money in other accounts”, which came from the territorial units of the Pension Fund to the account for payment of State social insurance costs and other money. Receipt of these funds is credited funds to the sub-account 119 other accounts and sub-accounts the relevant credit and consumption credit sub-account 119 – “Money in other accounts” and the debit of the relevant accounts or sub-accounts 12 15.

Table 2.9

Accounting, payment transactions, payments of accounts of the Pension Fund.

		Debt	Credit
1	From the territorial departments of the Pension Fund came funds and other funds to pay for expenses on the public social insurance system	119 ¹	163 ²
2	Cash Taken in the budget Office of the Bank for the payment of benefits from the pension fund account	120 ³ or 172 ⁴	119

12 “Cash” account.

By cashier 12 consists of sub-accounts 120 “Cash in national currency” and 121 “Cash in foreign currency”, the data availability are taken into account and sub-accounts cash flow (in national and foreign currency) in the box office. Accounting of cash transactions are carried out in accordance with the law.

Reception of cash reimbursement is based on the order form N-1 (annex 46 to the present instruction), signed by the chief accountant or person authorized by him.

Cash money from the cash register is expendable cash organizations order form N-2 (Annex 47 to the present instruction) or other duly executed documents (payroll, applications for grant money, bills etc.) with putting on these instruments Frequency details of cash disbursement slip. Documents for grant money should be signed by the head and Chief Accountant of the organization or persons authorized by them. In cases where the accompanying consumable sales orders, invoices, statements, documents, etc. There is an inscription of the head of the Organization, enabling the signature head of cash disbursement orders is optional. Transactions into and out cash orders or equivalent documents immediately upon receipt or issuance of money signed by the cashier, and attached to them are redeemed or stamp says "Paid for by" followed by the date (day, month, year).

The transactions into and out cash orders or equivalent documents before handing over the cash register accounting log incoming and outgoing cash documents form N-3 (annex 48 to the present instruction). Expendable cash orders issued on the payment (cash payment) of wage statements, recorded after its issuance.

The integration of reception and issue of cash in the cash book in form 4 or form KO-440. The organizations accounting of cash transactions in foreign currency is maintained in a separate cash book. Cash book entries are ball-point pen, pencil or ink chemical in duplicate using transfer paper. Second instance sheets should be tear-off tabs, they serve as a cashier. The first copies of the sheets remain in the cash book. The first and second copies of the sheets are numbered in the same numbers. Erasure and unspecified cash book in corrigendum are prohibited. Made corrections shall be certified by the signature of the cashier and chief accountant or his substitute. Entries are made in the cash book clerk immediately upon receipt or issuance of money for each order or another equivalent document.

Every day at the end of the day the cashier tallies the results of operations for the day, infers a balance of money in the box office at the following number and the day passes to the accounting department as a record of the cashier the second tear-off sheet (copy of the cash book entries per day) with the purchase of expendable cash and documents against receipt in the cash book. Submitted by accounting checks, cash report and on the basis thereof shall be recorded in the financial statement of cash transactions form N 381 (Memorial order N 1) and other analytical accounting registers. Of the total turnover for the month on the Memorial order N 1 excludes the turnover on budget (extra budgetary) accounts. Control over the correct maintenance of the cash book is the responsibility of the Chief Accountant of the organization.

120 sub-account “Cash in national currency” and 121 “Cash in foreign currency” are debited to the amount received in the cashier, and credited the amount issued from the cash register. In cases where owing to distance the organization by the payment settlement and payroll or cannot be returned to the trustee accounting to the cash after three days, the payment of wages can be made through an accountable person. In these cases, the amount required for the payment of wages, an accountable person of expendable cash order and applies to sub-account 172 “Calculations with accountable”. Can be made by written order of the head of the organization other than cashiers. In such cases, these persons necessarily are written full material liability contracts. On issue of the money from the cash register in the sub report to several persons instead of individual cash disbursement orders apply sheets of money from cash advance holder 317 N forms (Annex 50 to the present instruction). In organizations where there is no State cashier, the payment of salaries to employees and small business expenses payments made through accountable persons discharged by order of the head of the organization.

Table 2.10

Ledger transactions based on box office receipts of cash funds in budget organizations.

		Debt	Credit
1	Made in the Parish Office brought from the Bank cash in national currency by check		
1.1	Budget account	120 ¹ ,172 ²	232 ³
1.2	The account of funds received on the calculation for special types of payments	120, 172	110 ⁴
1.3	account Of receipts coming from paid-contract form of training in educational institutions	120 or 172	111 ⁵
1.4	Development Fund accounts of the budget of the organization	120 or 172	112 ⁶
1.5	in order to pay for public benefit under the liquidity account other accounting sheets	120 or 172	119 ¹
2	Design the person returned to the cash advance amount not spent, which has been issued with a condition report	120 or 172	172 ²
3	Taken to the parish is defined in the Audit Office	120, 172	273 ³
Ledger transactions, based on operations from cash flow cash in budget organizations			
1	Paid workers pay, sickness allowance, bonus, vacation and other fees	173 ⁴	120 ⁵ or 172 ⁶
2	Paid pensions to working pensioners	171 ⁷	120, 172
3	On condition that a report is issued to employees advance	172 ⁸	120 or 172
4	Given a scholarship to students	174 ⁹	120, 172
5	Given the amount set by the depositor in wages	177 ¹⁰	120, 172
6	Account credited with teller shortage, some as a result of the audit	170 ¹¹	120 or 172

13 “Other funds”.

On this account are letters of credit, cash in transit and cash. This expense is recorded with the following sub-accounts:

- ✓ 130 “Letters of credit”;
- ✓ 131 “Cash in transit”;
- ✓ 132 “Cash equivalents”.

A sub-account 130 “Letters of credit” is taken to include letters of credit for the supply of goods and services, the work performed by prisoners according to the mutual agreements between suppliers located in other cities, and other organizations. Letters of credit can be both through budgetary and extra-budgetary resources.

The order of the letters of credit and their duration shall be determined by law. While opening a letter of credit is debited 130 sub-account “Letters of credit”

and credited to the sub-account for accounting of funds. The amount of credits a sub-account is credited "Letters of credit" 130 and 150 debited sub-account "Settlements with suppliers and contractors" and relevant other sub-accounts. Unused credit amounts are charged to the respective sub-accounts of accounts to account for the cash and credit sub-account 130 "Letters of credit".

The analytical accounting to sub-account 130 "Letters of credit" is in the book (cards) and settlement of accounts form N 292 separately for each invoice issued by the seller.

Table 2.11

Ledger transactions, based on operations relating to the letters in budget organizations

		Debt	Credit
1	Put a letter of credit		
1.2	Calculation Of account according to the special payments	130	110 ¹
1.3	Account of the parishes of requiring payment – contractual forms of study in educational institutions Of Development Fund	130	111 ²
1.4	Account of budgetary organizations	130	112 ³
1.5	From the accounts of other extra budgetary funds	130	113 ⁴
2	The account Of credit funds bought stocks, performed works and rendered the work and services provided	150 ⁵	130
3	Return unused portion of the credit	232, 110, 111, 112, 113	130

A sub-account 131 "Cash in transit" takes into account the amount of money sent from storage sites, but does not reach the intended destination (our arrears, cash, money orders, etc.). This sub-account is considered a transit and is a connecting element of the smooth control.

Upon delivery, arrears, payment and other cases is debited sub-account 131 "Cash in transit" in conjunction with the sub-accounts of the cash. After the arrival of money credited sub-account 131 "Cash in transit" and corresponding sub-accounts shall be debited to account for cash. Analytical accounting of money along the way for their species.

Table 2.12

Ledger transactions, based on operations that involve money in the way of budget organizations

		Debt	Credit
1	Cash budget the Organization handed over cash Messenger	131 ¹	120 ² or 172 ³
2	Arrears Issued cash taken in personal income in accounting sheets of special payments calculated the budget of the organization	110 ⁴	131
3	Arrears Issued cash are recorded in the parish of personal reference sheet parishes from requiring payment – contract training budget organization	111 ⁵	131
4	Issued cash messenger are recorded in the parish of personal reference sheet Development Fund budgetary organizations	112 ⁶	131
5	Arrears Issued cash are recorded in the parish of personal reference sheet of other extra budgetary funds of budgetary organizations	113 ⁷	131

A sub-account 132 “Cash equivalents” are pre-paid vouchers to the homes, motels, tourist camps, received notifications for sent money through mail, stamps, forms of employment cards and attached sheets, etc.

Welcome to the cash from the cash register and the issuance of such documents are issued by the cash orders. Accounting for these transactions is maintained separately from the operations on money. Purchase cash equivalents reflects on the debit of the sub-account 132 “Cash equivalents” and loan funds or sub-accounts.

Cash equivalents reflects on the debit accounts with sub-accounts 172 “Accountable” and credited to the sub-account 132 “Cash equivalents”. Realization of cash equivalents (labor books, etc.) is charged to the respective sub-accounts of cash or payment on the loan, as well as the sub-account 132 “Cash equivalents”. Cancellation of debit cash equivalents reflects sub-accounts on cost accounting and credit sub-account 132 “Cash equivalents”. Analytical Accounting (except letterheads work books and their applications) are types of cash equivalents (cards) in a book of accounts and transactions form N 292.

Table 2.13

Ledger transactions, based on operations of cash equivalents in budget
organizations

		Debt	Credit
1	To purchase and cash equivalents transferred funds to organizations of the budgetary account		
1.1	Budget account	150 ¹	232 ²
1.2	The account Of funds coming from the calculation for special types of payments	150	110 ³
1.3	Account of the parishes of requiring payment – contract training	150	111 ⁴
1.4	Development Fund account Of budgetary organizations	150	112 ⁵
1.5	From the accounts of other extra budgetary funds of budgetary organizations	150	113 ⁶
2	Are cash equivalents from relevant organizations	132	150
3	Cash equivalents are calculated to	172 ¹	132
4	Cash equivalents are sold for cash	120 ² , 172 ³	132
5	Cash equivalents are given free of charge to employees	231 ⁴ , 241 ⁵ 251 ⁶	132

14 “Financial investments”

A sub-account of 140 “Monetary funds placed on deposit” organizations are temporarily free budget funds placed on deposit in the banks. Placement of temporarily redundant cash on deposit in banks is reflected on the credit of the account and sub-account 11 charged 140 sub-account “Monetary funds placed on deposit”.

Reversion of these funds on the accounts of the organization is reflected in the reverse order of the debit and credit accounts sub-account to sub-account 11 140 “Monetary funds placed on deposit”. Accrual of interest income from deposits placed on the amounts reflected on the debit accounts sub-account 159 different debtors and creditors and credit sub-account 272 “Revenues from other extra budgetary resources”.

Receipt of such interest income is recognized on the debit of corresponding sub-accounts for accounting of cash and credit sub-account 159 “Calculations with different debtors and creditors”.

Table 2.14

Ledger transactions, based on the movement of the deposit banks temporarily free budget funds in budget organizations

		Debt	Credit
1	Put on deposit temporarily free budget funds		
1.1	Tools coming out of special types of settlement fees	140 ¹	110 ²
1.2	The parishes of paid-contract form of training	140	111 ³
1.3	Development funds budget organization	140	112 ⁴
1.4	Other extra budgetary budget organization	140	113 ⁵
2	Calculated profit in the form of interest on the deposit funds	159 ⁶	242 ⁷ , 252 ⁸ , 262 ⁹ , 272 ¹⁰
3	Appropriate accounting sheets came in a budget organization has arrived in the form of interest on the deposit funds	110, 111, 112, 113	159
4	Appropriate accounting sheets returned to the budget of the deposit temporarily free budget funds of the organization	110, 111, 112, 113	140

Table 2.15

Analysis of financial assets in the II part of Balance sheet

(Amounts in thousands sums)

№	Indicators	Code of column	In the beginning of the year	In the end of the year (quarter)	Changes Amount (+,-)	Changes Percent (%)
1	112 – “Sub-account for the Development Fund of budgetary organizations”	142	916.5	1039.1	+ 122.6	113.4%
2	113 – “Sub-account other extra budgetary funds”	143	723.0	1565.3	842.3	216.5%
3	114 – “Sub-account of temporary funds in the budget of the organization”	144	2357.3	2357.3	-	-
	Total	180	3996.8	4961.7	+ 964.9	124.1%

In the analysis of cash of “Finance department of Baghdad district” we can see the following changes during 2012-2013. If In the beginning of the year the amount of money in 112 – “Sub-account for the Development Fund of budgetary organizations” was 916.5 and In the end of the year (quarter) it is 1039.1. As we can see it is expanded in amount to 122.6 thousand sums and to 13.4 %.

In the second indicator the amount of cash was doubled and became 1565.3. However, there were no changes in 114 – “Sub-account of temporary funds in the budget of the organization”;

In the end of the year (quarter), Total amount of all indicators was expanded to almost a quarter in comparison with the beginning of the year.

2.3 Taking into account expenditures in budget organizations

Budgetary organizations must use budgetary funds with strict adherence to the approved cost estimates and financial discipline.

The costs of budget organizations focused on cash costs and actual costs. Cash cost accounting in budget organizations. Cash costs are paid for by cash and cash by the authority of the Treasury through personal budget sheet cost accounting organization. Amounts paid from the budget of the Office, are not included in cash costs. Since these amounts during the taking of personal budget sheet the accounting organization added to cash costs.

Accounting cash outlay of budget organizations is conducted in the following sub-accounts “Chart of accounts accounting in budget organizations”

- ✓ 232 - Sub-account “Financing from the budget”;
- ✓ 110 - Sub-account “Means coming from the calculation of the special payment will issue”;
- ✓ 111 – “Parishes of paid-contract form of training in educational institutions”;
- ✓ 112 - “Sub-account Means the Development Fund for the budget of the Organization”;
- ✓ 113 - “Sub-account Other extra budgetary funds”.

The cash outlays made by the budget-financed organizations are determined by credit sub-account traffic 232 – “Financing from the budget”. This amount of cash payments mean costs incurred through personal user lists on budgetary funds in the Treasury budget. Here the amount of the credit from turnover “Sub-account” budget funding is reduced by the amount of current year cost recovery cash

payments made through personal user lists on budgetary funds in the Treasury a budget organization.

Cash costs carried out by means of special payments calculated the budget of the organization. Information about them is determined by credit sub-account traffic 110 – “Coming from the calculation of the special types of payment” clause. The amount of turnover means the cash costs of payments effected through personal user lists, open the special body will issue the payment to the Treasury the budget of the organization.

Here the amount of credit – 110 sub-account turnovers Coming from calculation for special types of payments is reduced by the amount of cost recovery fees for cash carried out through personal user lists for special types of payments the Treasury body a budget organization.

Cash costs by requiring payment from account – from the parishes of contract form of training budget of the organization. This information is determined by the credit turnover 111 – “Sub-account Parishes from paid-contract form of training in educational institutions”.

The amount of turnover means the cash costs of payments effected through personal accounts of parishes of sheets fee – contract authority Treasury budget form of education organization. Here the sum of turnover – 111 Parishes sub-account from paid-contract form of training in educational institutions Is reduced by the amount of cost recovery fees for cash carried out through personal user lists, open the parishes from paid-contract form a fiscal authority Treasury organization.

Cash costs undertaken by the fund development budget of the organization. For information about the defined credit sub-account traffic 112 – “Development funds the budget of the Organization”. The amount of turnover means the cash costs of payments effected through personal user lists by means of the Development Fund for the fiscal authority Treasury budget organization.

Here the sum of credit sub-account 112 – traffic is reduced by the amount of cash recovery of costs on payment via personal accounting sheets Development Fund budgetary authority a Treasury organization budget of the organization.

Cash costs undertaken by other organizations in fiscal revenues.

For information about the defined credit sub-account traffic 113 – “Other extra budgetary funds. The amount of turnover means the cash costs of payments effected through personal user lists on other non-budgetary funds of the Treasury budget. Here the sum credit sub-account traffic 113 fits on the amount of cash recovery of expenses on payments made through personal user lists on other non-budgetary funds of the Treasury body a budget organization.

Actual cost accounting in budget organizations.

Actual costs - the amount of the actual costs, which are implemented through budgetary and extra budgetary funds of the budget of the organization. In the public sector on the basis of the calculation method of accounting shall be considered valid, all calculated cost, regardless of the time of payment.

Actual cost accounting budget organizations is conducted in the following sub-accounts chart of accounts accounting in budget organizations.

- ✓ 231 – Sub-account “Actual costs on budgetary funds;
- ✓ 241 – Sub-account “Actual costs undertaken by the estimated ad hoc payments”;
- ✓ 251 - Sub-account “Actual costs undertaken by the parishes of paid-contract form of training in educational institutions”;
- ✓ 261 - Sub-account “Actual costs taken from the Fund for the development of the budget of the Organization”;
- ✓ 271 - Sub-account “Actual costs on other profits”.

Information about actual costs, made from the funds of budgetary organizations defines debit turnover sub-accounts 231 – “Actual costs on budget funds”. This amount is the calculated cost of turnover achieved at the expense of the budget the budget of the organization.

Analytical accounting of actual expenditures made from the funds of budgetary organizations in the book card current accounts and payment “Form-292”. Analytical cost accounting is conducted separately for each type of cost”.

In the sub-account 231 – “The real costs of budgetary means” the sum of all the actual costs, collected during a financial year shall be placed at the end of the year to the sub-account of the 230 – “Actual expenditures against budgetary means” no residue.

Information about actual costs carried out by means of special payments calculated the budgetary balances of the Organization rests on the debit of the sub-account 241 – “Actual costs undertaken by the estimated ad hoc payments”. This amount is the calculated cost of turnover achieved by means of special types of calculations of payments the budget of the organization. Analytical accounting of these costs is above in the book card current accounts and payments. Form-292.

Analytical cost accounting is conducted separately for each type of cost items. The sum of all the actual costs, collected during a financial year in the sub-account 241 at the end of the year, translates to the sub-account of the 240 – “Financial results this year, according to special kinds of payments”. At the end of the year in the sub-account 241 no residue.

Information about actual costs, made from the parishes of requiring payment – contract training budget organization defines trafficking charged sub-accounts 251 – “Actual costs undertaken by the parishes of paid-contract form of training in educational institutions”. This amount is the calculated cost of turnover carried out by the drives from requiring payment contract form of training-budget of the organization. Analytical accountings of these costs are valid in the book (card) of current accounts and payments (form 292). Analytical cost accounting is conducted separately for each type of cost and articles (categories, articles, small articles and items).

There is a part of the collected during the financial year, equivalent to the cost of benefits used taxes and other mandatory payments. This is the actual cost is carried out with the aim of strengthening the material and technical base of the Organization, not involving the use of purchased tangible assets or the purchase of tangible assets. At the end of the year the above part of the actual cost actual cost debited 251, performed by parishes from paid-contract form of training in

educational institutions is translated to the sub-account of the 285 – “Benefits on a budget and off-budget funds taxes and other mandatory taxes”. The sum of all real costs, the remaining debit sub-accounts 251 – “Actual costs undertaken by the parishes of paid-contract form of training in educational institutions” is translated to the sub-account of the 250 financial results this year on paid-for contract training in educational institutions. So at the end of the fiscal year in the sub-account 251 no residue. Information about actual costs taken out of account

Development Fund budgetary organization defines trafficking in credit sub-account 261 – “Actual costs taken from the accounts of the Fund of the development budget of the Organization”. This amount is the calculated cost of turnover made from the accounts of the Fund of the development budget of the organization.

Analytical Accounting expenses mentioned above are in the “Current accounts and payment card” (form-292). Analytical Accounting is divided into expenses by cost and sources of cost (depending on the implementation of any profits or account takeover). At the end of the year, the relevant part of the savings from the budget actual costs, collected in the sub-account 261 – “Actual costs taken from the accounts of the Fund for the development of the budget of the Organization”, is translated into the sub-account 230 – “Financial results for the current year on budgetary funds”. Part of the collected during the financial year, equivalent to the cost of benefits used taxes and other mandatory payments sub-account to sub-account translates 261 to 285. The sum of all the actual costs of the remaining 261 sub-account, after exiting the debit of costs above, translates to the sub-account 260 – “Financial results for the current year on the Fund for the development of the budget of the Organization”. Therefore, at the end of the year in the sub-account 261 no residue. Information about actual costs taken from the accounts of other fiscal revenues are credited to the sub-account turnover 271 – “Actual costs on other gains”. This amount is the calculated cost of turnover from budgetary and extra-budgetary account profits.

Table 2.16

Analysis of Finance department of Baghdad district`s expenditures in quarters
(Amounts in thousands sums)

№	Indicators	2012		2013		Changes Amount (+,-)		Changes Percent (%)	
		I quarter	II quarter	I quarter	II quarter	I quarter	II quarter	I quarter	II quarter
1	I group. Wages and equaled to it payments	57.089	48.081	60.923	59.355	+ 3.831	+ 11.274	106.7%	123.4%
2	II group. Supplements to wages.	14866	11877	15231	14661	+ 365	+ 2784	102.4%	123.4%
3	IV group. Other expenses.	1764	3685	1050	910	- 714	- 2775	59.5%	24.7%
4	Total	73719	63643	77204	74926	+ 3485	+ 11283	104.7%	117.7%

In the sub-account of 271, besides the actual costs for the above sources of budgetary accounting all perfect come from actual costs. This includes the cost of benefits due to data on taxes and other obligatory payments according to legislation. Analytical cost accounting by sub-account shall be in the form of a 271 to 292 form. Analytical cost accounting is conducted separately for each type of cost items.

During studying analyses of expenditures of “Finance department of Baghdad district”, at the same time, you can estimate changes in dynamics.

When analyzing the dynamics of the basic means we understand changes over several years and quarters. On the basis of expenditures of organization absolute and relative changes can be given. Using the table above, you can give the group analysis and changes in the dynamics of the basic means of "Finance department of Baghdad district”.

On the basis of the tables analyzed in the "Finance department of Baghdad district, in the current quarter compared to last year's, “Wages and equaled to it payments” should be increased to 3.831 thousands sums.

These “Wages and equaled to it payments” are should be increased to 6.7% in comparison with previous year`s quarter. In the II quarter “Wages and equaled to it payments” should be increased to 11.274 sums and to 23.45% in in comparison with previous year`s quarter.

In current year`s I quarter “Supplements to wages” increased to 365 thousands sums. In the II quarter of 2013 “Supplements to wages” have increased rapidly, and this is 14661 thousand sums.

In 2013 “Other expenses” had backward trend and it was decreased to: 714 thousand sums in the I quarter and 2775 thousand sums in the II quarter. In percent`s it is going to decreased to: 40.5 % in the I quarter and 75.3% in the II quarter.

Totally, all expenses were increased to: 4.7% in the I quarter and 17.7 % in the II quarter.

Table 2.17

Analysis of “Finance department of Baghdad district`s” expenditures in years
(Amounts in thousands sums)

№	Indicators	2012	2013	Changes Amount (+, -)	Changes Percent (%)
1	I group. wages and equaled to it payments	209498	237418	+ 27920	113.3 %
2	II group. Supplements to wages.	50365	58761	+ 8396	116.6 %
3	IV group. Other expenses.	13496	3817	- 9679	28.2 %
4	Total	252851	299996	+ 47145	118.6 %

As seen in the second table, the difference between expenses in years is positive. When analyzing the dynamics of the basic means we understand changes over 2 years. Because in 2013 “Wages and equaled to it payments” compared with the 2012 increased to 27920 thousand sums, in percent`s to 13.3 %. “Supplements to wages” increased to 8396 thousand sums and 16.6% than previous year.

However, “Other expenses” are supposed to be decreased to 9679 thousand sums and 71.8%.

As we can see, total value of all expenses should be expanded to 47145 thousand sums and 18.6 %.

Table 2.18

Analyses of realization of expenditures` estimate in the 1 April of 2013

(Amounts in thousands sums)

№	Indicators	According to plan	Financing for reporting period	Changes Amount (+,-)	Changes Percent (%)
1	I group. Wages and equaled to it payments	60923	60914.2	-8.8	99.9%
2	II group. Supplements to wages.	15231	14970	- 261	98.3%
3	IV group. Other expenses.	1050	663	- 387	63.1%
	Total	77204	76547.2	-656.8	99.1%

According to table above Wages and equaled to it payments had slight discrepancy in amount which was 8.8 thousand sums and was 99.9% percent of planned expenditures.

For “Supplements to wages” it was planned to spend 15231, but financed 14970. As we can see it was spent to 1.7 % less than planned expenses.

Furthermore, to other expenses “Finance department of Baghdad district” projected to spend 1050 thousands sums, however only 63.1 % of that money was financed.

Finally, differences between all expenditures of factual and planned financing were 656.8 thousand sums in amount and 0.9 in percent.

3. IN CONDITIONS OF MODERNIZATION OF THE ECONOMY, IMPROVING THE DEVELOPMENT OF CASH AND EXPENDITURES IN ACCOUNT OF BUDGET ORGANIZATIONS

3.1 Problems and their decision in cash of budget organizations

Republic of Uzbekistan had a planned economy, with the acquisition of independence in 1990, and the transition to a market economy had a number of problems in the management of public finances. Preexisting mechanism for managing the state budget, based on its performance through the banking system of financing, market conditions, due to fragmentation of the budget on servicing the many banks and multistage implementation of the budget has the following disadvantages:

- ✓ The old system did not provide budget transparency and effectiveness of controls intended use of budgetary funds;
- ✓ Under the old system lengthened mileage budget to final beneficiaries;
- ✓ You can create a significant level of average account balances at commercial banks;
- ✓ Complicated by the adoption of operational management decisions in real time;
- ✓ It was impossible to maneuver the financial resources in conditions of scarcity;
- ✓ To create conditions for non-targeted use of budgetary funds.

In addition, a significant drawback of the banking system of budget execution in Uzbekistan is the lack of effective accounting of budget execution, and as a consequence of the presence of irregularities in budget execution. In such a situation, the only sure way to address the shortcomings inherent in the banking system, budget execution, is the transition to the treasury system of budget execution with the vesting of Treasury sufficient powers and possibilities of implementing the necessary functions to manage financial resources.

The main purpose of the Treasury is effective public financial management

at the Treasury's account with the use of modern computer and information technology. When information of the treasury system various post-Soviet countries have used their approach and methods, based on existing specific features. But the main causes of the choice of automation of the treasury system of some form is the disparity between the existing mechanisms of Treasury with their increased needs and the availability of certain conditions for the application of information technology. In addition, each country based on their capabilities and needs, and chose one or another form of construction of the treasury system.

Depending on the different forms and the introduction of information of the Treasury. Over the years, automated treasury system perfected and available to date, treasury systems differ mainly in centralized and distributed transaction processing and technology architecture of the treasury, coverage of various functions and tasks, and other technical characteristics. Some countries, where, during an information system the Treasury did not have appropriate scientific and technical base, advanced telecommunication systems, training personnel for the establishment, operation and maintenance of automated treasury system, first introduced a distributed transaction processing and technology architecture of the treasury and then gradually moved to a centralized transaction processing and technology architecture of the treasury.

Study of long experience in operating the automated treasury system of centralized and distributed transaction processing and technology architecture in different countries shows that each of them has its advantages and disadvantages depending on the prevailing conditions (Table 1).

Analysis and comparison of these models, the Treasury shows that the choice of a centralized model is viable from an economic point of view, under appropriate conditions and in view of its development. For an information system the Treasury is required to use so many financial, time and human resources. The slightest mistake at its design and development can lead to negative consequences. Therefore, issues of effective design, development and

implementation of information system the Treasury to study the experience of such systems is a very important issue.

So it makes sense to explore the positive experience of the creation and implementation of information system of the Treasury in certain countries. These countries in the former Soviet Union can be called the experience of Uzbekistan.

Since independence in 1991, Uzbekistan particular attention was paid to reform of the financial sectors of the economy with modern advances in information and communication technologies. Resolution of the Cabinet of Ministers dated April 26 2002 "On the reform of the financial industry," marked the beginning of the creation of the Treasury in Uzbekistan.

Law of the Republic of Uzbekistan dated 26.08.2004, "On the treasury of the state budget," identified key tasks, functions, powers and responsibilities of the Treasury Ministry of Finance of the Republic of Uzbekistan.

Uzbekistan, in contrast to many post-Soviet countries in designing and developing an information system the Treasury acted his way. Was first studied the world experience the creation of similar systems in the developed world. After their study, with the help of experts from the International Monetary Fund and other international consultants began to develop a draft for a future system. Have been developed methodological foundations of the treasury budget execution has been developed to design, we studied its interaction with other information systems.

Presidential Decree of 28 February 2007 "On improvement of the treasury of the state budget" has allowed to identify the main problems and prospects of the Treasury Ministry of Finance of the Republic of Uzbekistan. Develop information systems of Treasury in 2005 was gradually introduced in all regions of the country.

Treasury Information System of Uzbekistan is based on centralized processing and storage of data. With its modern design realized WEB technology, DBMS ORACLE, digital signatures and other technologies and means of protection of information.

3.2 Use of the program "UzASBO" in accounting of budget organizations

Normative - legal basis for implementation and development of software system of automatic accounting in budget organizations.

Based on the Decree of the President of the Republic of Uzbekistan “On development of computerization and information and communication technologies” of the year May 30, 2002 and the resolution of the Council of Ministers of the Republic of Uzbekistan “On development of computerization and information and communication technologies” of December 6, 2002 number 200 in the Ministry of Finance adopted a separate program and laid foundations for greater development of the information system.

Established in 2002-2003, the program complex “Doing accounting in budget organizations of the State budget” was used in several departments of the Ministry of finance. This experience gave their initial positive results, quality of financial settlement is much improved and accelerated.

The cost of monitoring of these programs decreased. As a result of the year 2003 the Ministry of the created software package was implemented in all territorial divisions. As a result of the Ministry of finance to take monthly accounting and financial reports via e-mail and fast processing in computers.

The quality of calculations and reports has improved dramatically through the standardization and harmonization of financial indicators of the State budget for each budgetary organizations, carrying the same kind of reporting and other indicators.

As a result of this improved software system design of financial departments and quality reports on time. No need to travel to Tashkent, in the Ministry of finance each month on a business trip the main geographical divisions more than 200 accountants. With the costs of necessary economy for their daily money, travel money and more. This brought a noticeable effect on the network. But the program has been developed locally and had its drawbacks. For example: you do not have new developments in the program and as a result of the various misunderstandings.

On this in 2010-2011, the software has become more mature and established a centralized version of it. This program became known as the “UzASBO” software complex computer-aided accounting in budget organizations. The program, based on the orders of the Ministry of Finance of Uzbekistan was created anew by the Computing Center of the Ministry of Information. The program is developed on the basis of Instructions No. 2169 on accounting in budget organizations and order No. 105 dated December 17, 2010, the Ministry of Finance of the Republic of Uzbekistan. “UzASBO” - Foundations of software system of automatic accounting in budget organizations.

The program is based on WEB technology. Information is stored in a centralized way and used the form and use of the program is carried out through the network of boarding schools. Program “UzASBO” is able to exchange information with the Treasury every day. In the present time on the 1-point, you can see remnants on the classification of expenditure and personal accounting sheets, a book list of contracts undertaken by the departments of the Treasury and obtain electronic account statements.

In its phase 2 can be sent to the Treasury orders payment through the electronic signature, enter contracts and other operations. To date, the number of organizations using this program than in Tashkent and Tashkent region 5 thousand.

In the present work program, setting “UzASBO” in budget organizations. In the future we plan to translate the program budget of the organization.

Advantages of the program:

- ✓ The program collects the accounting reports and guidelines, designed by the Ministry of finance, also changes and supplements that are put into a room 2169;
- ✓ The program is based on WEB technologies, database Information is stored centrally; -Use of the program is carried out through the Internet;
- ✓ Program “UzASBO” is able to exchange information with the Treasury;
- ✓ All users use the latest version of the program;
- ✓ Database information is stored in dedicated servers and daily information get into the archive;

✓ When a failure of the computer user information are not lost not disappear and the user can continue to work on the program on another computer;

✓ The program is implemented through the Internet browser, does not occupy unnecessary space in the user's computer.

Basic tools in the program are considered on the basis of instructions No. 2169 on accounting in budget organizations, with a view to implementing the objectives set, used for a long time, more than a year by the Organization are also possible on letting tangible assets.

In the program “UzASBO” is found via password and login. When you run the downloaded program appear on the screen of her home and its main menu:

- ✓ Main page;
- ✓ Directory;
- ✓ Documents;
- ✓ Records;
- ✓ Treasury of the client;
- ✓ Administration;
- ✓ Help.

To work in the program select the desired mode, enter into the program and run the operation.

For fixed assets accounting in the program to enter the documents of its main menu, then enter the fixed assets accounting mode and selects the desired operation, you enter the particulars.

For example, entering through a regime of inventory cards and circulating statements on accounting of fixed assets and enter the inventory cards and circulating statements on accounting for fixed assets. Instruction No. 2169 on their initial three digits must express a sub-account number is the last three digits to display the serial number.

For example, to prepare payment documents to enter the mode of Documents, click on the mode of payment Documents and then in the assigned to complement your current cell number and other information.

To quickly enter a payment document in the program complex of automated accounting of budget organizations «UzASBO» select domestic mode menu copies and change the information in the existing documents. After entering the information, you can make changes to it, approve or delete.

Payment documents in the program complex computer-aided accounting in budget organizations – “UzASBO” claims has designated person. This is usually the chief accountant or a designated accountant budget organization.

“UzASBO” - Order receiving reports in the program complex of automated accounting in budget organizations. In the reports menu. It reflects the following:

1. All orders Memorial.
2. Home book-magazine.
3. Inventory cards for accounting the fixed assets and turnover statement.
4. Calculation of the fixed assets revaluation and aging.
5. Turnover statement for material stocks and accounting book quantity and price.
6. Book magazine of current accounts and transactions. Form of 292.
7. Register of cash register and the actual cost. 294 form.
8. application to the balance and Balance.
9. Form-2.
10. Monthly report 1-OH.
11. Statement of debtor and creditor.
12. Other reports.

CONCLUSION

The study was right to draw the following conclusions: theory and methodology of accounting of funds presented a large number of scientific and practical works of domestic and foreign scientists, describing the sequence of operations accountant for accounting of funds, their clearance.

Regulation of accounting, control and audit of funds regulated by the law on accounting by order of the Ministry of Finance of the republic of Uzbekistan “On approval of the regulations on accounting and accounting in the Uzbekistan”, the regulations of the Central Bank of the Uzbekistan, standards on auditing, other documents. In the management of the necessary conditions for the proper organization of accounting, strict implementation of all structural divisions and services, staff offices and services, employees of the Office of the Chief Accountant of accounting processing and delivery of necessary documents.

Office of Chief Accountant is controlled and reflected on accounts of all existing operations, preparation of financial statements on time, signed documents which are the basis for cash; work in the management accounts are automated, which reduces the work time and reduces the Organization's accountants. Automated accounting system covers all accounting registers, mobilize all processed primary documentation and with this speed of processing can be without major bugs get a positive result, even doing some adjustments.

Management accounting service performs all tasks assigned to a task. Accounting is organized in accordance with existing regulations. Management Accounting uses advanced forms and methods of accounting and information management, based on the wide use of modern computing. Monitor timely, proper paperwork and legality of transactions. Controls the accuracy, efficiency and environmentally friendly production spending target destinations to the approved estimates of expenditure on the budget.

In the management of strict control over the rational and economical use of materials, labor and monetary resources, the fight against mismanagement and

waste, the timely prevention of negative phenomena in the economic and financial activity, identifies the on-farm and provisions. Keep records of income and expenses on special tools, as well as on other non-budgetary funds. The formation is complete and reliable information on business processes and performance management. Payroll is organized in a timely manner;

Treasury Management Division maintains strict accounting and calculation with debtors and creditors. The Division participates in the inventory, cash accounts and assets in a timely manner and correctly reflected in the recording of the results of physical inventories. Also periodically conducted instructional work with asset managers on integrating and securing inventory items and cash in their safekeeping. On time Management makes its financial statements and its relevant bodies, ensuring the reliability of the accounts and balance sheets.

Experience development and implementation of information system of the Treasury in Uzbekistan, the following conclusions and recommendations:

- ✓ Based on an analysis of existing information systems to choose more efficient its shape with the development and modernization of this system in the future;
- ✓ The design of complex information systems, you must first design the future of his relationships;
- ✓ It is necessary initially to develop a prototype of the future information system and make it a test on real data;
- ✓ To test the prototype in a small region in parallel to the existing system sometime after its successful completion, you can implement it in actual practice;
- ✓ Introduction of an information system be phased. Based on these recommendations when designing and developing information systems in treasury or similar complex information systems in other industries one can avoid big mistakes and excessive future costs.

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APPENDIXES

Appendix 1

Ўзбекистон Республикаси Молия вазирлигида	
2013 йил учун рўйхатдан ўтказилди	
" ____ " _____ 2013 й.	
Вазир ўринбосари	Ж.Қўчқоров
Бошқарув органларини молиялаштириш бошқармаси бошлиғи	Р.Эргашев

Рўйхатга олиш карточкаси № 21/13/3/6

1. Ташкилотнинг тўлиқ номи: Багдад туман молия булими
2. Ташкилотнинг ташкилий-ҳуқуқий таснифи: **Бюджет**
(бюджет, бюджетдан ташқари)
3. Ташкилот тўлиқ манзили ва телефони: **Богдод тумани, Мустақиллик кўчаси 10-уй**
4. Бўйсунувчи (юқори турувчи) ташкилот номи: Ўзбекистон Республикаси Молия вазирлиги
5. Вазирлик, идора, қайси тизимга таълуқли: Ўзбекистон Республикаси Молия вазирлиги
6. Хизмат кўрсатувчи банк номи ва
хисоб-рақами: **ХККМ Марказий банк Тошкент ш Бош Бошқармаси**
23402000300100001010
7. Ҳазначилик хисоб-рақами: **100010860302097011312092001**
8. Ташкилот СТИРи(ИНН): **200.158.826**
9. Ташкилотнинг рўйхатга олинган смета
харажатлари, суммада **299.996** **минг сум**

Икки юз туксон туккиз миллион туккиз юз туксон олти минг сум
(сўз билан)

Шу жумладан иш ҳақи фонди **237.418** **минг сум**

Икки юз уттиз етти миллион тўрт юз ун саккиз минг сум
(сўз билан)

Бўлим мудир

(имзо)

Ғ.Солиев

Бош ҳисобчи

(имзо)

У.Қорабоев

М.У.

Молия вазирлигида
2013 йил учун рўйхатдан ўтказилди
21/13/3/6- сон рўйхатдан ўтказиш карточкаси
" " 2013 й.

Вазир ўринбосари

Ж.Қўқоров

Бошқарув органларини
молиялаштириш бошқармаси бошлиғи

Р.Эргашев

«ТАСДИҚЛАЙМАН»
299,996 минг сум

Икки юз туксон туккиз миллион туккиз юз туксон олти минг сум

Жумладан иш хақи 237.418 минг сум

Икки юз уттиз етти миллион турт юз ун саккиз минг сум

Бюджет маблағларини
бош тақсимловчи

Ғ.Солиев

" " 2013 йил

2013 ЙИЛ УЧУН ХАРАЖАТЛАР СМЕТАСИ

Ташкилотнинг тўлиқ номи: Бағдал туман молия бўлими
Тўлиқ манзили: Бағдал тумани, Мустақиллик кўчаси 10-уй
Индивидуал (умумий):
Бюджет даражаси: Республика
Бўлим: 7011
Кичик бўлим: 312
Боб : 092
Ўлчов бирлиги: минг сумда

Моддалар номи	Тоифа	Модда ва кичик модда	Элемент	2012 йил		2013 йил	2013 йил																
				Киритилган и ўзгартirilgan лар билан таъсирнинг ан	2012 й.га бажариш (хисобий харажат)	таъсирнинг томонидан ҳисобланган	Тасдиқланган																
							Всего	Жумладан чораклар кесимида															
								I чорак	жумладан ойлар бўйича			II чорак	жумладан ойлар бўйича			III чорак	жумладан ойлар бўйича			IV чорак	жумладан ойлар бўйича		
								январь	февраль	март		апрель	май	июнь		июль	август	сентябрь		октябрь	ноябрь	декабрь	
I гуруҳ харажатлар - Иш хақи ва унга тенглаштирилган тўловлар																							
... хақи	41	10	000	205.714	209.498	0	237.418	60.923	30.309	15.307	15.307	59.355	19.785	19.785	19.785	59.354	19.785	19.785	19.784	57.786	19.262	19.262	19.262
Пул шаклидаги иш хақи	41	11	000	205.714	209.498	0	237.418	60.923	30.309	15.307	15.307	59.355	19.785	19.785	19.785	59.354	19.785	19.785	19.784	57.786	19.262	19.262	19.262
Асосий иш хақи	41	11	100	205.714	209.498		237.418	60.923	30.309	15.307	15.307	59.355	19.785	19.785	19.785	59.354	19.785	19.785	19.784	57.786	19.262	19.262	19.262
Иш хақиға устама ва қўшимча тўловлар	41	11	200				0	0				0				0				0			
Уй-жой коммунал хизматлар учун ҳар ойлик компенсация тўлови	42	99	100				0	0				0				0				0			
Нафакалар	47	11	100	1.416	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Вактинча нинга лабқатсизлик	47	11	120				0	0				0				0				0			
Ҳомилдорлик ва туғиш бўйича нафақа	47	11	150	1.416			0	0				0				0				0			
I гуруҳ харажатлари бўйича жами				207.130	209.498	0	237.418	60.923	30.309	15.307	15.307	59.355	19.785	19.785	19.785	59.354	19.785	19.785	19.784	57.786	19.262	19.262	19.262
II гуруҳ харажатлар - Иш хақиға ажратмалар																							
Ижтимоий эҳтиёжларга ҳақиқатда қилинадиган ажратма/бадаллар	41	21	000	50.917	50.365	0	58.761	15.231	7.577	3.827	3.827	14.661	4.887	4.887	4.887	14.660	4.887	4.887	4.886	14.209	4.737	4.736	4.736
Ягона ижтимоий тўлов	41	21	100	50.917	50.365		58.761	15.231	7.577	3.827	3.827	14.661	4.887	4.887	4.887	14.660	4.887	4.887	4.886	14.209	4.737	4.736	4.736
Ижтимоий эҳтиёжларга бошқа ажратмалар/бадаллар	41	21	200				0	0				0				0				0			
Шартли ҳисобланадиган ижтимоий эҳтиёжларга ажратма/бадаллар	41	22	000				0	0				0				0				0			
II гуруҳ харажатлари бўйича жами				50.917	50.365	0	58.761	15.231	7.577	3.827	3.827	14.661	4.887	4.887	4.887	14.660	4.887	4.887	4.886	14.209	4.737	4.736	4.736
IV гуруҳ харажатлари - Бошқа харажатлар																							
Бошқа харажатлар				8.039	13.496		3.817	1.050	350	350	350	910	343	283	284	890	337	277	276	967	376	296	295
Жами:				266.086	273.359	0	299.996	77.204	38.236	19.484	19.484	74.926	25.015	24.955	24.956	74.904	25.009	24.949	24.946	72.962	24.375	24.294	24.293
Харажатлар қопланади:																							
бюджет маблағлари ҳисобидан				266.086	273.359	0	299.996	77.204	38.236	19.484	19.484	74.926	25.015	24.955	24.956	74.904	25.009	24.949	24.946	72.962	24.375	24.294	24.293

Бўлим мудирини

Ғ.Солиев

М.У.

Бош ҳисобчи _____ У.Қорабоев

(имзо)

Багдад

IV ГУРУҲ "БОШҚА ХАРАЖАТЛАР" БЎЙИЧА ХАРАЖАТЛАРИ ЁЙИЛМАСИ

МИНГ СУМДА

Моддалар номи	тоифа	модданамалумоти	элемент	Тасдиқланган																
				Жами йиллик	Шу жумладан:															
					I чорак	жумладан ойлар бўйича			II квартал	жумладан ойлар бўйича			III чорак	жумладан ойлар бўйича			IV чорак	жумладан ойлар бўйича		
						январь	февраль	март		апрель	май	июнь		июль	август	сентябрь		октябрь	ноябрь	декабрь
IV гуруҳ "Бошқа харажатлар"																				
Бошқа харажатлар - жами				3.817	1.050	350	350	350	910	343	283	284	890	337	277	276	967	376	296	295
жумладан:																				
ТОВАР ВА ХИЗМАТЛАР БЎЙИЧА ХАРАЖАТЛАР	42	00	000	3.817	1.050	350	350	350	910	343	283	284	890	337	277	276	967	376	296	295
Хизмат сафрлари харажатлари	42	10	000	320	120	40	40	40	60	60	0	0	60	60	0	0	80	80	0	0
Республика ҳудудида	42	11	000	320	120	40	40	40	60	60			60	60			80	80		
Коммунал хизматлари	42	20	000	1.580	363	121	121	121	400	133	133	134	380	127	127	126	437	146	146	145
Электрэнергия	42	21	000	1.580	363	121	121	121	400	133	133	134	380	127	127	126	437	146	146	145
Моддий айланима воситалар захираларига харажатлар	42	50	000	717	267	89	89	89	150	50	50	50	150	50	50	50	150	50	50	50
Бошқа моддий айланима воситалар	42	52	000	717	267	89	89	89	150	50	50	50	150	50	50	50	150	50	50	50
Товар-моддий захиралар	42	52	100	90	90	30	30	30	0	0	0	0	0	0	0	0	0	0	0	0
Қўғоз харид қилиш учун харажатлар	42	52	120	90	90	30	30	30	0				0				0			
Енгилги ва ЁММ	42	52	500	627	177	59	59	59	150	50	50	50	150	50	50	50	150	50	50	50
Товар ва хизматлар сотиб олиш учун бошқа харажатлар	42	90	000	1.200	300	100	100	100	300	100	100	100	300	100	100	100	300	100	100	100
Телефон, телекоммуникация ва ахборот хизматлари	42	92	000	1.200	300	100	100	100	300	100	100	100	300	100	100	100	300	100	100	100
Телефон, телеграф ва почта хизматлари	42	92	100	1.200	300	100	100	100	300	100	100	100	300	100	100	100	300	100	100	100

Бўлим мудир

F.Солиев

(имзо)

Бош ҳисобчи

У.Қорабоев

(имзо)

М.У.

" 31 " январь 2012 й.

Бошқарув органларини
молиялаштириш бошқармаси
бошлиғи

Ж.Құчқоров

Р.Эргашев

Рўйхатга олиш карточкаси № 21/13/3/6

1. Ташкилотнинг тўлиқ номи: Багдад туман молия бўлими
2. Ташкилотнинг ташкилий-ҳуқуқий таснифи: **Бюджет**
(бюджет, бюджетдан ташқари)
Богдо т, Мустақиллик к-си, 10 уй, Тел: 83747
91-446
3. Ташкилот тўлиқ манзили ва телефони:
4. Бўйсунувчи (юқори турувчи) ташкилот номи: Ўзбекистон Республикаси Молия вазирлиги
5. Вазирлик, идора, қайси тизимга таълуқли: Ўзбекистон Республикаси Молия вазирлиги
6. Хизмат кўрсатувчи банк номи ва
хисоб-рақами: Халк банки Богдо филиали, Х/Р:23402000300100001010
7. Ҳазначилик хисоб-рақами: 100010860302097011312092001
8. Ташкилот СТИРи(ИНН): 300158826
9. Ташкилотнинг рўйхатга олинган смета
харажатлари, суммада **252 851** минг сум

Икки юз эллик икки миллион саккиз юз эллик бир минг сум

(сўз билан)

Шу жумладан иш хақи фонди	196 332	минг сум
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Бир юз туксон олти миллион уч юз уттиз икки минг сўм

(сўз билан)

Б.Ғалим. Бошқару
Ташкилот раҳбари

(ИМЗО)

Г. Солюев

Бош ҳисобчи

M.Y.

(ИМЗО)

М. Акбаров

21/13/3/6 2012 йил учун рўйхатдан ўтказилди
- сон рўйхатдан ўтказиш карточкаси
"31" январь 2012 й.



Вазир ўринбосари

Ж.Кучкоров

Бошқарув органларининг
молиялаштириш бошқармаси бошлиғи

Р.Эргашев

«ТАСДИҚЛАЙМАН»
252 851 минг сум

Икки юз эллик икки миллион саккиз юз эллик бир минг сум

Жумладан иш хақи 196 332 минг сум

Бир юз туксон олти миллион уч юз уттиз икки минг сум

Бюджет маблағларининг
бош тақсимловчи

Г.Салиев

"10" январь 2012 йил



2012 ЙИЛ УЧУН ХАРАЖАТЛАР СМЕТАСИ

Ташкилотнинг тўлиқ номи: Багдад туман молия бўлими
Тўлиқ манзили: Богдад т, Мустақиллик к-си, 10 уй
Индивидуал (умумий):
Бюджет даражаси: Республика
Бўлим: 7011
Кичик бўлим: 312
Боб : 092
Ўлчов бирлиги: минг сумда

Моддалар номи	тоифа мода ва кичик мода	элемент	2011 йил Киргизилган н Ўзгартiril- илар билан тасдиқланган	2011 й.га бажарилган (хисобий харажат)	ташкilot томонидан хисобланган	2012 йил																	
						Всего	Тасдиқланган																
							Жумладан чораклар кесимада																
							I чорак	жумладан ойлар бўйича			II чорак	жумладан ойлар бўйича			III чорак	жумладан ойлар бўйича			IV чорак	жумладан ойлар бўйича			
								январь	февраль	март		апрель	май	июнь		июль	август	сентябрь		октябрь	ноябрь	декабрь	
I гуруҳ харажатлар - Иш хақи ва унга тенглаштирилган тўловлар																							
Иш хақи	41	10	000	0	0	0	196 332	57 089	30 221	7 556	19 312	48 081	16 027	16 027	16 027	48 081	16 027	16 027	16 027	43 081	16 027	16 027	11 027
Тўл шаклидаги иш хақи	41	11	000	0	0	0	196 332	57 089	30 221	7 556	19 312	48 081	16 027	16 027	16 027	48 081	16 027	16 027	16 027	43 081	16 027	16 027	11 027
Асосий иш хақи	41	11	100				196 332	57 089	30 221	7 556	19 312	48 081	16 027	16 027	16 027	48 081	16 027	16 027	16 027	43 081	16 027	16 027	11 027
Иш ҳақиға устама ва қўшимча тўловлар	41	11	200				0	0				0				0				0			
Ўй-жой коммунал хизматлар учун хар ойлик компенсация тўлови	42	99	100				0	0				0				0				0			
Нафақалар	47	11	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Зақтинча ишга лавкатизлик	47	11	120				0	0				0				0				0			
Ўмилдорлик ва туғиш бўйича нафақа	47	11	150				0	0				0				0				0			
гуруҳ харажатлари бўйича жами				0	0	0	196 332	57 089	30 221	7 556	19 312	48 081	16 027	16 027	16 027	48 081	16 027	16 027	16 027	43 081	16 027	16 027	11 027
II гуруҳ харажатлар - Иш ҳақиға ажратмалар																							
Ўқтимоний ўхтиёжларга ҳақиқатда қилинадиган ажратма/бадаллар	41	21	000	0	0	0	48 494	14 866	7 465	1 866	5 535	11 877	3 959	3 959	3 959	11 877	3 959	3 959	3 959	9 874	3 958	3 958	1 958
Ўгона иқтимоний тўлов	41	21	100				48 494	14 866	7 465	1 866	5 535	11 877	3 959	3 959	3 959	11 877	3 959	3 959	3 959	9 874	3 958	3 958	1 958
Ўқтимоний ўхтиёжларга бошқа ажратмалар/бадаллар	41	21	200				0	0				0				0				0			
Ўартли ҳисобланадиган иқтимоний ўхтиёжларга ажратма/бадаллар	41	22	000				0	0				0				0				0			
I гуруҳ харажатлари бўйича жами				0	0	0	48 494	14 866	7 465	1 866	5 535	11 877	3 959	3 959	3 959	11 877	3 959	3 959	3 959	9 874	3 958	3 958	1 958
IV гуруҳ харажатлари - Бошқа харажатлар																							
ошқа харажатлар							8 025	1 764	547	547	670	3 685	2 965	360	360	1 526	560	560	406	1 050	350	350	350
Сами:				0	0	0	252 851	73 719	38 233	9 969	25 517	63 643	22 951	20 346	20 346	61 484	20 546	20 546	20 392	54 005	20 335	20 335	13 335
аражатлар қопланади:																							
оджет маблағлари ҳисобидан				0	0	0	252 851	73 719	38 233	9 969	25 517	63 643	22 951	20 346	20 346	61 484	20 546	20 546	20 392	54 005	20 335	20 335	13 335

Бўлим раҳбари



М.У.

Г.Салиев

Бош ҳисобчи М.Ақбарова
(имзо)

IV ГҮҮХ "БОШҚА ХАРАЖАТЛАР" БҮЙИЧА ХАРАЖАТЛАРИ ЁЙИЛМАСИ

МИНГ СУМДА

Моддалар номи	тонна	модда ва кичик модда	элемент	Тасдиқланган																
				Жами йиллик	Шу жумладан:															
					I чорак	жумладан ойлар бўйича			II квартал	жумладан ойлар бўйича			III чорак	жумладан ойлар бўйича			IV чорак	жумладан ойлар бўйича		
						январь	февраль	март		апрель	май	июнь		июль	август	сентябрь		октябрь	ноябрь	декабрь
IV гуруҳ "Бошқа харажатлар"																				
Бошқа харажатлар - жами				8 025	1 764	547	547	670	3 685	2 965	360	360	1 526	560	560	406	1 050	350	350	350
жумладан:																				
ТОВАР ВА ХИЗМАТЛАР БҮЙИЧА ХАРАЖАТЛАР	42	00	000	8 025	1 764	547	547	670	3 685	2 965	360	360	1 526	560	560	406	1 050	350	350	350
Хизмат сафрлари харажатлари	42	10	000	501	141	47	47	47	120	40	40	40	120	40	40	40	120	40	40	40
Республика ҳудудида	42	11	000	501	141	47	47	47	120	40	40	40	120	40	40	40	120	40	40	40
Коммунал хизматлари	42	20	000	1 620	527	176	176	175	367	125	121	121	363	121	121	121	363	121	121	121
Электронергия	42	21	000	1 500	407	136	136	135	367	125	121	121	363	121	121	121	363	121	121	121
Табийий газ	42	22	000	120	120	40	40	40	0				0				0			
Моддий айланим воситалар захираларига харажатлар	42	50	000	1 502	700	233	233	234	268	90	89	89	267	89	89	89	267	89	89	89
Бошқа моддий айланим воситалар	42	52	000	1 502	700	233	233	234	268	90	89	89	267	89	89	89	267	89	89	89
Товар-моддий захиралар	42	52	100	702	432	144	144	144	90	30	30	30	90	30	30	30	90	30	30	30
Товар-моддий захиралар (қогоздан ташқари)	42	52	110	225	225	75	75	75	0				0				0			
Қоғоз харид қилиш учун харажатлар	42	52	120	477	207	69	69	69	90	30	30	30	90	30	30	30	90	30	30	30
Ёнгини ва ЕММ	42	52	500	800	268	89	89	90	178	60	59	59	177	59	59	59	177	59	59	59
Товар ва хизматлар сотиб олиш учун бошқа харажатлар	42	90	000	4 402	396	91	91	214	2 930	2 710	110	110	776	310	310	156	300	100	100	100
Телефон, телекоммуникация ва ахборот хизматлари	42	92	000	1 300	340	72	72	196	330	110	110	110	330	110	110	110	300	100	100	100
Телефон, телеграф ва почта хизматлари	42	92	100	1 300	340	72	72	196	330	110	110	110	330	110	110	110	300	100	100	100
Товар ва хизматлар сотиб олиш учун бошқа харажатлар	42	99	000	3 102	56	19	19	18	2 600	2 600	0	0	446	200	200	46	0	0	0	0
Товар ва хизматлар сотиб олиш бўйича бошқа харажатлар	42	99	990	3 102	56	19	19	18	2 600	2 600			446	200	200	46	0			

Бўлими бошлиғи
Ташкилот раҳбари



Бош ҳисобчи

Алиева
(имсо)

1-илова

1-сон шакл

БАЛАНС
2013 йил 1 апрел ҳолатига

Ташкилот: Бағдод туман Молия бўлими
Даврийлик: йиллик, 1 апрель, 1-июль, 1 октябрь
Ўлчов бирлиги: минг сўмда
Вазирлик: Ўзбекистон Республикаси Молия вазирлиги
Бюджет тури: Республика

Ташкилот: Бағдод туман Молия бўлими

А К Т И В	Қатор коди	Йил бошига	Йил (чорак) охирига
I БЎЛИМ. НОМОЛИЯВИЙ АКТИВЛАР			
1-§. Асосий воситалар ва бошқа узоқ муддатли номолиявий активлар			
Асосий воситалар:			
Бошланғич (қайта тиклаш) қиймати (010, 011, 012, 013, 015, 018, 019-субсчётлар)	10	171.908,8	176.411,2
Эскириш суммаси (020, 021, 022, 023, 025, 029-субсчётлар)	11	30.246,0	35.530,9
Қолдиқ (баланс) қиймати (010 қатор – 011 қатор)	12	141.662,8	140.880,3
Номоддий активлар (030-субсчёт)	20		
Асосий воситалар ва бошқа узоқ муддатли номолиявий активлар + жами (012+020 қаторлар)	30	141.662,8	140.880,3
2-§. Ноишлаб чиқариш активлари			
ни ободонлаштириш (040-субсчёт)	40		
3-§. Товар – моддий заҳиралар			
Тайёр маҳсулот (050- субсчёт)	50		
Қурилиш материаллари (060- субсчёт)	60		
Озиқ-овқат маҳсулотлари (061- субсчёт)	61		
Дори–дармонлар ва ярани боғлаш воситалари (062- субсчёт)	62		
Инвентар ва хўжалик жихозлари (063- субсчёт)	63		
Ёнилғи, ёқилғи – мойлаш материаллари (064- субсчёт)	64		
Машина ва асбоб – ускуналарнинг эҳтиёт қисмлари (065- субсчёт)	65		
Бошқа товар–моддий заҳиралар (069- субсчёт)	66		
Товар – моддий заҳиралар – жами (050+060+061+062+063+064+065+066 қаторлар)	70	0,0	0,0
4-§. Номолиявий активларга қўйилмалар			
Ўрнатиш учун мўлжалланган асбоб-ускуналар (070- субсчёт)	80		
Тугалланмаган қурилиш (071- субсчёт)	81		
Асосий воситаларга бошқа харажатлар (072- субсчёт)	82		
Номоддий активларга харажатлар (080- субсчёт)	90		
Товар (иш, хизмат)ларга харажатлар (090- субсчёт)	100		
Товар–моддий заҳираларга бошқа харажатлар (091- субсчёт)	101		
Номолиявий активларга қўйилмалар – жами (080+081+082+090+100+101 қаторлар)	110	0,0	0,0
I БЎЛИМ БЎЙИЧА ЖАМИ (030+040+070+110 қаторлар)	120	141.662,8	140.880,3
А К Т И В	Қатор коди	Йил бошига	Йил (чорак) охирига
II БЎЛИМ. МОЛИЯВИЙ АКТИВЛАР			
Ташкилотни сақлаш учун молиялаштирилган бюджет маблағлари (100- субсчёт)	130		
Бошқа мақсадлар учун молиялаштирилган бюджет маблағлари (101- субсчёт)	131		
Тўловларнинг махсус турларига доир ҳисоб-китоблардан тушган маблағлар (110- субсчёт)	140		
таълим муассасаларида ўқитишни тулов-контракт шаклидан тушган тушумлар (111- субсчёт)	141		
Бюджет ташкилотини ривожлантириш жамғармаси маблағлари (112- субсчёт)	142	916,5	1.039,1
Бошқа бюджетдан ташқари маблағлар (113- субсчёт)	143	723,0	1.565,3
Бюджет ташкилотининг вақтинча ихтиёрида бўладиган маблағлар (114- субсчёт)	144	2.357,3	2.357,3
Валюта ҳисобварағи (115- субсчёт)	145		
Бошқа ҳисобварақлардаги пул маблағлари (119- субсчёт)	146		
Миллий валютадаги нақд пул маблағлари (120- субсчёт)	150		
Хорижий валютадаги нақд пул маблағлари (121- субсчёт)	151		
Аккредитивлар (130- субсчёт)	160		
Йўлдаги пул маблағлари (131- субсчёт)	161		

Пул эквивалентлари (132- субсчёт)	102		
Депозитга қўйилган пул маблағлари (140- субсчёт)	170		
II БЎЛИМ БЎЙИЧА ЖАМИ	180	3.996,8	4.961,7
(130+131+140+141+142+143+144+145+146+150+151+160+161+162+170 қаторлар)			
III БЎЛИМ. ДЕБИТОРЛАР			
Мол етказиб берувчилар ва пудратчилар билан ҳисоб-китоблар (150- субсчёт) вторчермет	190		
Харидор ва буюртмачилар билан ҳисоб-китоблар (152- субсчёт)	191		
Сўғурта бўйича тўловлар (154- субсчёт)	192		
Тўловларнинг махсус турларига доир ҳисоб-китоблар (156- субсчёт)	193		
Бошқа дебиторлар билан ҳисоб-китоблар (159- субсчёт)	194		
Бюджетга тўловлар бўйича бюджет билан ҳисоб-китоблар (160- субсчёт)	200		
Ягона ижтимоий тўлов бўйича ҳисоб-китоблар (161- субсчёт)	201		
Шахсий жамғариб бориладиган Пенсия ҳисобварағи бадаллари бўйича ҳисоб-китоблар (162- субсчёт)	202		
Бюджетдан ташқари Пенсия жамғармасы билан ҳисоб-китоблар (163- субсчёт)	203		
Бошқа бюджетдан ташқари жамғармалар билан ҳисоб-китоблар (169- субсчёт)	204		
Камомадларга доир ҳисоб-китоблар (170- субсчёт)	210		
Ҳисобдор шахслар билан ҳисоб-китоблар (172- субсчёт)	211		
Талабалар билан бошқа ҳисоб-китоблар (175- субсчёт)	212		
Ходимлар билан бошқа ҳисоб-китоблар (179- субсчёт)	213		
Юқори ва қуйи ташкилотлар ўртасидаги бошқа ҳисоб-китоблар (180- субсчёт)	220		
III БЎЛИМ БЎЙИЧА ЖАМИ	230	0,0	0,0
(190+191+192+193+194+200+201+202+203+204+210+211+212+213+220 қаторлар)			
БАЛАНС	240	145.659,6	145.842,0
(120+180+230 қаторлар)			
П А С С И В	Қатор коди	Йил бошига	Йил охирига (чорак)
IV БЎЛИМ. КРЕДИТОРЛАР			
Мол етказиб берувчилар ва пудратчилар билан ҳисоб-китоблар (150- субсчёт)	250		
Харидор ва буюртмачилар билан ҳисоб-китоблар (152- субсчёт)	251		
Сўғурта бўйича тўловлар (154- субсчёт)	252		
Бюджет ташкилотининг ихтиёрида вақтинча бўладиган маблағлар бўйича ҳисоб-китоблар (155- субсчёт)	253	2.357,3	2.357,3
Тўловларнинг махсус турларига доир ҳисоб-китоблар (156- субсчёт)	254		
Бошқа кредиторлар билан ҳисоб-китоблар (159- субсчёт)	255		
Бюджетга тўловлар бўйича бюджет билан ҳисоб-китоблар (160- субсчёт)	260	2.265,9	1.097,5
Ягона ижтимоий тўлов бўйича ҳисоб-китоблар (161- субсчёт)	261	5.101,6	5.772,0
Шахсий жамғариб бориладиган Пенсия ҳисобварағи бадаллари бўйича ҳисоб-китоблар (162- субсчёт)	262	169,0	138,3
Бюджетдан ташқари Пенсия жамғармасы билан ҳисоб-китоблар (163- субсчёт)	263	929,8	930,8
Бошқа бюджетдан ташқари жамғармалар билан ҳисоб-китоблар (169- субсчёт)	264		
Ходимлар билан ижтимоий нафақалар бўйича ҳисоб-китоблар (171- субсчёт)	270		
Ҳисобдор шахслар билан ҳисоб-китоблар (172- субсчёт)	271		
Ходимлар билан меҳнатга ҳақ тўлаш бўйича ҳисоб-китоблар (173- субсчёт)	272	6.686,6	9.245,0
Стипендия олувчилар билан ҳисоб-китоблар (174- субсчёт)	273		
Талабалар билан бошқа ҳисоб-китоблар (175- субсчёт)	274		
Ходимларнинг иш ҳақидан ушлаб қолинадиган ҳақ бўйича ҳисоб-китоблар (176- субсчёт)	275	463,2	75
Депонентланган тўловлар бўйича ҳисоб-китоблар (177- субсчёт)	276		
Ходимлар билан бошқа ҳисоб-китоблар (179- субсчёт)	277		
Юқори ва қуйи ташкилотлар ўртасидаги бошқа ҳисоб-китоблар (180- субсчёт)	280		
IV БЎЛИМ БЎЙИЧА ЖАМИ	290	17.973,4	20.291,3
(250+251+252+253+254+255+260+261+262+263+264+270+271+272+273+274+ 275+276+277+280 қаторлар)			
V БЎЛИМ. МОЛИЯВИЙ НАТИЖАЛАР			
Бюджет маблағлари бўйича ҳақиқий харажатлар (231- субсчёт)	300		81.889,9
Бюджетдан молиялаштириш (232- субсчёт)	301		76.547,2
Бюджет маблағлари бўйича ҳисобот даврига жорий молиявий натижа	302	0,0	-5.342,7
(301-300 қаторлар)			
Тўловларнинг махсус турларига доир ҳисоб-китоблар бўйича маблағлар ҳисобига амалга оширилган ҳақиқий харажатлар (241- субсчёт)	310		
Таълим муассасаларида ҳисобланган ота-оналарнинг маблағлари (242- субсчёт)	311		
Тўловларнинг махсус турларига доир ҳисоб-китоблар бўйича ҳисобот даврига жорий молиявий натижа (311-310 қаторлар)	312	0,0	0,0
Таълим муассасаларида ўқитишнинг тўлов-контракт шаклидан тушган тушумлар ҳисобидан амалга оширилган ҳақиқий харажатлар (251- субсчёт)	320		
Таълим муассасаларида ўқитишнинг тўлов-контракт маблағлари бўйича даромадлар (252- субсчёт)	321		

Таълим муассасаларида ўқитишнинг тўлов-контракт шаклидан тушган тушумлар бўйича ҳисобот даврига жорий молиявий натижа (321-320 қаторлар)	322	0,0	0,0
Бюджет ташкилотини ривожлантириш жамғармаси маблағлари ҳисобидан амалга оширилган ҳақиқий харажатлар (261- субсчёт)	330		998,5
Бюджет ташкилотини ривожлантириш жамғармаси маблағлари бўйича даромадлар (262- субсчёт)	331		152,6
П А С С И В	Қатор коди	Йил бошига	Йил охирига (чорак)
Бюджет ташкилотини ривожлантириш жамғармаси маблағлари бўйича ҳисобот даврига жорий молиявий натижа (331-330 қаторлар)	332	0,0	-845,9
Бошқа даромадлар бўйича ҳақиқий харажатлар (271- субсчёт)	340		
Бошқа бюджетдан ташқари даромадлар (272- субсчёт)	341		842,3
Инвентаризация натижасида ортиқча чиққан мол-мулклар (273- субсчёт)	342		0,0
Бошқа даромадлар бўйича бўйича ҳисобот даврига жорий молиявий натижа (341+342-340 қаторлар)	343	0,0	842,3
Якуний молиявий натижа (351+352+353+354+355+356 қаторлар)	350	127.686,2	130.897,0
Бюджет маблағлари бўйича якуний молиявий натижа (280- субсчёт)	351	76.641,4	79.052,5
Тўловларнинг махсус турларига доир ҳисоб-китоблар бўйича якуний молиявий натижа (281- субсчёт)	352		
Таълим муассасаларида ўқитишнинг тўлов-контракт маблағлари бўйича якуний молиявий натижа (282- субсчёт)	353		
Бюджет ташкилотини ривожлантириш жамғармаси маблағлари бўйича якуний молиявий натижа (283- субсчёт)	354	51.542,8	52.342,5
Бошқа даромадлар бўйича якуний молиявий натижа (284- субсчёт)	355	-498,0	-498,0
Бюджетга ва бюджетдан ташқари жамғармаларга ҳисобланган солиқ ва бошқа тўловлар бўйича имтиёзлар (285- субсчёт)	356		
V БЎЛИМ БЎЙИЧА ЖАМИ (302+312+322+332+343+350 қаторлар)	360	127.686,2	125.550,7
БАЛАНС (290+360 қаторлар)	370	145.659,6	145.842,0
БЎЛИМ. БАЛАНСДАН ТАШҚАРИ СЧЁТЛАР			
Ижарага олинган асосий воситалар (01)	380		
Масъул сақлашга олинган товар-моддий қийматликлар (02)	381		
Қатъий ҳисобот бланклари (04)	382		
Ишонсиз дебиторларнинг қарзларини харажатга чиқазилиши (05)	383		
Марказлаштирилган таъминот бўйича тўланган моддий қийматликлар (06)	384		
Ўқувчилар ва талабаларнинг қайтарилмаган моддий қийматликлар бўйича қарзлари (07)	385		
Кўчма спорт совринлари ва кубоклари (08)	386		
Тўланмаган йўлланмалар (09)	387		
Фойдаланишдаги инвентар ва хўжалик жихозлари (10)	388		
Харбий техникаларнинг ўқув предметлари (11)	389		
Эскирганларнинг ўрнига берилган транспорт воситаларининг эҳтиёт қисмлари (12)	390		

Раҳбар

Бош ҳисобчи



Харажатлар сметасининг ижроси ҳақида

ҲИСОБОТ

2013 йил 1 апрель ҳолатига

2-сон шакл

Ташкилот: Бағдод туман Молия бўлими

Бўлим 7011 кичик бўлим 312_боб_092

Ҳисобот даври: Йиллик, 1 апрел, 1 июл, 1 октябр ҳолтига

Вазирлик: Молия вазирлиги

Бюджет тури: Республика

Ўлчов бирлиги:

Ташкилот: Бағдод туман Молия бўлими

Кўрсаткичлар	Харажатлар коди	Қатор коди	Аниқланган смета бўйича	Ҳисобот даври учун молиялаштирилг ан	Касса харажати жами	Ҳақиқий харажатлар жами
1	2	3	6	7	6	7
Заробатная плата	41 10 000		60.923,0	60.914,2	60.914,2	62.561,7
Заробатная плата в денежной форме	41 11 000		60.923,0	60.914,2	60.914,2	62.561,7
Основная заработная плата	41 11 100		60.923,0	60.914,2	60.914,2	62.561,7
I ГУРУХ харажатлари бўйича жами			60.923,0	60.914,2	60.914,2	62.561,7
Взносы / отчисления на социальные нужды	41 20 000		15.231,0	14.970,0	14.970,0	15.640,4
Реально производимые взносы/отчисления на социальные нужды	41 21 000		15.231,0	14.970,0	14.970,0	15.640,4
Единый социальный платеж	41 21 100		15.231,0	14.970,0	14.970,0	15.640,4
Другие взносы отчисления на социальные нужды	41 21 200					
II ГУРУХ харажатлари бўйича жами			15.231,0	14.970,0	14.970,0	15.640,4
IV ГУРУХ "Бошқа харажатлар" - жами			1.050,0	663,0	663,0	3.687,8
Расходы по товарам и услугам	42 00 000		1.050,0	x	663,0	663,0
Командировочные расходы	42 10 000		120,0	x	0,0	0,0
В пределах республики	42 11 000		120,0	x		
Связанные с зарубежными поездками	42 12 000			x		
Коммунальные услуги	42 20 000		363,0	x	363,0	363,0
Электроэнергия	42 21 000		363,0	x	363,0	363,0
Расходы запасов материальных оборотных средств	42 50 000		267,0	x	0,0	0,0
Прочие материальные оборотные средства	42 52 000		267,0	x	0,0	0,0
Товарно-материальных запасов	42 52 100		90,0	x	0,0	0,0
Товарно-материальные запасы (кроме бумаги и прочей полиграфической продукции)	42 52 110			x		
Расходы на приобретение бумаги	42 52 120		90,0	x		
Приобретение прочей полиграфической	42 52 130			x		
Топливо и гсм	42 52 500		177,0	x		
Уголь	42 52 600			x		
Другие расходы на приобретение товаров и услуг	42 90 000		300,0	x	300,0	300,0
Расходы на обучение	42 91 000			x		
Телефонные телекоммуникационные и информационные услуги	42 92 000		300,0	x	300,0	300,0
Телефонные телеграфные и почтовые услуги	42 92 100		300,0	x	300,0	300,0
Информационные и коммуникационные услуги	42 92 200			x		
Услуги по охране объектов	42 93 000			x		
Прочие расходы на приобретение товаров и услуг	42 99 000		0,0	x	0,0	0,0
Прочие расходы на приобретение товаров и услуг	42 99 990			x		
Расходы по основным средствам	43 00 000		0,0	x	0,0	3.024,8
Приобретение основных средств	43 50 000		0,0	x	0,0	3.024,8
Земля	43 51 000			x		
Здания	43 52 000		0,0	x	0,0	861,3
Жилые здания	43 52 100			x		
Нежилые здания	43 52 200			x		861,3
Машины оборудования и техника	43 54 000		0,0	x	0,0	2.163,5
Транспортные средства	43 54 100			x		
Прочие машины и оборудование	43 54 900		0,0	x	0,0	2.163,5
Мебель и офисное оборудование	43 54 910			x		558,1
Компьютерное оборудование вычислительная аудио-видео техника информационная технология и принадлежности	43 54 920			x		1.239,8
Приборы учета электроэнергии и коммунальных услуг	43 54 930			x		
Прочая техника	43 54 990			x		365,6
	50 00 000			x		
V ГУРУХ ХАММАСИ			77.204,0	76.547,2	76.547,2	81.889,9

Рахбар

Бош ҳисобчи

Бюджетдан ташқари пул маблағлари ҳаракати тўғрисида

ҲИСОБОТ

Бюджет ташкилотларини ривожлантириш жамғармаси бўйича*

(бюджетдан ташқари маблағларнинг тури)

2-РЖ

2013 йил 1 апрель ҳолатига

Ташкилот: Бағдод туман Молия бўлими

Даврийлик: Йиллик, 1 апрел, 1 июл, 1 октябр

Ўлчов бирлиги _ минг сумда

Вазирлик Молия вазирлиги

Бюджет тури Республика

Ташкилот: Бағдод туман Молия бўлими

Показатели	Сумма
1. Остаток средств на начало года	916,5
2. Поступило доходов (поступлений) за отчетный период	152,6
а) от производства и реализации товаров (работ, услуг) по профилю деятельности	
б) от предоставления бюджетными организациями в аренду сторонним организациям временно неиспользуемых помещений и другого государственного имущества	152,60
в) спонсорская (безвозмездная) помощь бюджетным организациям, оказываемая юридическими и физическими лицами	
г) сумма бюджетных средств, сэкономленных на конец последнего рабочего дня отчетного квартала	
3. Расходы, осуществленные в отчетном периоде - всего	30,0
3.1 Кассовые расходы	
3.2 Возврат остатка(9919, 9818)	
4. Остаток средств на конец отчетного периода	1.039,1
4.1 Остаток средств на транзитном счете на конец отчетного периода	

Наименование расходов	Элемент	Касса	Факт
Заработная плата	41 10 000	0,0	0,0
Заработная плата в денежной форме	41 11 000	0,0	0,0
Основная заработная плата	41 11 100		
Надбавки и доплаты к заработной плате	41 11 200	0,0	0,0
Средства директорского фонда поощрения отличившихся работников общеобразовательных средних специальных профессиональных образовательных учреждений	41 11 210		
Пособия	47 11 100	0,0	0,0
Вактинчалик касаллик варакаси	47 11 120		
Пособия при рождении ребенка	47 11 130		
Пособия по беременности и родам	47 11 150		
I ГУРУХ харажатлари бўйича жами		0,0	0,0
Взносы / отчисления на социальные нужды	41 20 000	0,0	0,0
Реально производимые взносы/отчисления на социальные нужды	41 21 000	0,0	0,0
Единый социальный платеж	41 21 100		
Другие взносы отчисления на социальные нужды	41 21 200		
II ГУРУХ харажатлари бўйича жами		0,0	0,0
IV ГУРУХ "Бошқа харажатлар" - жами		30,0	998,5
Расходы по товарам и услугам	42 00 000	30,0	30,0
Другие виды расходов по аренде	42 49 000		
Расходы запасов материальных оборотных средств	42 50 000	30,0	30,0
Прочие материальные оборотные средства	42 52 000	30,0	30,0
Товарно-материальных запасов	42 52 100	30,0	30,0
Товарно-материальные запасы (кроме бумаги и прочей полиграфической продукции)	42 52 110	30,0	30,0
Расходы по основным средствам	43 00 000	0,0	968,5
Капитальный ремонт основных средств	43 30 000	0,0	0,0
Здания	43 31 000	0,0	0,0
Нежилые здания	43 31 200		
Сооружения	43 32 000	0,0	0,0
Автомобильные дороги общего пользования	43 32 100		
Другие сооружения	43 32 900		
Транспортные средства машины оборудования и техника	43 33 000	0,0	0,0
Транспортные средства	43 33 100		