

# Automation of Accounting for Employment Payments in The Government Organization

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**Abstract.** This article develops scientific recommendations for the implementation of the current system of remuneration of workers working in government organizations, automation of remuneration of workers and increasing the minimum wage to date, as well as their use in the UzASBO program and the introduction of payroll accounts. The article reports that government organizations are assigned several tasks in order to automate payroll and equivalent payments. The sizes of official tariff rates of employees of government organizations are automatically indicated through the UzASBO program and are covered in accounting records.

**Keywords:** Wages, wage system, incentives, base salary, tariff rate, national income, quantity and quality of labor, creative work, innovative economy.

## 1. INTRODUCTION

Accounting and reporting in public sectors is unthinkable without automated accounting software. The reason is that the amount of information that needs to be processed in state budget organizations is increasing every day, and the development of the economy is causing the processing of this information to become more complicated.

The wage fund is determined for the state budget organization based on the plan. The salary fund is divided into funds in the plan and in the report. The amount of funds provided in the budget organization's cost estimate for paying wages to employees in a certain period of time is the planned fund of wages. The amount of wages actually accrued to on-site and out-of-state employees for a given period is the reported payroll. Wages are divided into basic and additional wages depending on the time of payment, quantity and quality of the work performed. Payments for the time worked by employees or for the quantity and quality of work performed are the basic wages. Payments to employees for non-working time provided for by law (payment for vacation time, payment for the period of performing state and public duties, payment for preferential hours for teenagers, etc.) are considered additional wages. The wage fund is calculated taking into account the number of employees in the state, wage rates, information about the seniority and education of certain categories of employees, the intended expansion of the networks of organizations and other indicators. Registration of staff tables of state budget organizations:

a) staff tables of organizations included in the republican budget of the Republic of Uzbekistan - in the Ministry of Finance of the Republic of Uzbekistan;

b) staff tables of organizations in the republican budget of the Republic of Karakalpakstan, budgets of the regions and the city budget of the city of Tashkent - in the Ministry of Finance of the Republic of Karakalpakstan, in the financial departments of the regions and the city of Tashkent;

c) staff tables of organizations that are in the budget of cities and districts - cities, districts of cities and districts are made in financial departments. Tables of states approved by heads of budget organizations authorized to approve states are accepted for registration. Salaries and types of salaries of employees of state budget organizations are established on the basis of the approved single tariffication system for the payment of labor fees (and in the system of public education, the basic definition grid), they are accepted for registration within the framework of the labor remuneration fund provided for in the estimate.

## 2. LITERATURE REVIEW

S.U. Mekhmanov and D.Y. Ubaydullaev's textbook "Accounting in Budget Organizations" mentions that the deficits allowed to employees and students receiving scholarships are recorded through an inventory document.

According to A. Suvankulov's study guide "Treasury system of state budget execution", it creates and constantly improves a functionally related computer system for the formation, execution and control of state finances for the

Ministry of Finance and other branch ministries. This is a complete integrated system, at the same time, specialized computer programs for processing all levels of the budget, local budgets, optimization of state debt management tasks, formation and consolidation of off-budget funds, special specialized programs for financial management functions of local financial bodies and other organizations. He mentioned the advantage of automation in the treasury as well.

Burkhanov A.U. [7], Tursunov B.[8], Zarova, E., [9], Kholmuminov S. [10] researched factors affecting economic stability of chemical industry enterprises in digital era, financial security of enterprises in the post-pandemic period of digital economy and improving the analysis of business processes in digital era.

M. Ostonogulov, in the fourth chapter of the "Accounting in Budget Organizations" training manual, on the topic "Accounting in Budget Organizations", shows the advantages of using the orders and documents on the employment of employees in electronic programs.

Resolution No. 129 of the Cabinet of Ministers dated March 24, 2022 "On the organization of the State Financial Control Inspectorate under the Ministry of Finance and measures to improve financial control in budget organizations" was adopted.[11]

In this decision, on the basis of the decision of the President of the Republic of Uzbekistan "On further increasing the efficiency of the State budget expenditures of the Republic of Uzbekistan and improving the activities of state financial control bodies" dated February 14, 2022 No. The State Financial Control Inspectorate was established and approved. [1,2]

It is reported that several tasks have been assigned to budget organizations in order to automate the implementation of salary and equivalent payments. They consist of the following:

- From May 1, 2022, the list of employees for transferring wages and equivalent payments to employees' bank plastic cards in budget organizations (except for information constituting a state secret or other secret protected by law) from the information system of the Ministry of Finance through the information system of the Central Bank of the relevant commercial bank sent to the system only in electronic form in an automated manner;
- From January 1, 2023, the experience of the Ministry of Public Education will be introduced in the automated calculation of salaries and equivalent payments to employees of organizations within the system of the Ministry of Preschool Education, the Ministry of Higher and Secondary Special Education and the Ministry of Health. From January 1, 2023, the practice of issuing budget requests, cost estimates, and staff tables of budget organizations in paper form will be canceled and the procedure for issuing them in full electronic form will be introduced, with the exception of information constituting a state secret or other secret protected by law. Resolution No. 129 of 2008 "On the organization of the activities of the State Financial Control Inspectorate under the Ministry of Finance and measures to improve financial control in budget organizations" was adopted and put into effect this year.

In order to expand the scope of measures aimed at increasing the standard of living of the population and to consistently increase the income of citizens, in the Decree of the President of the Republic of Uzbekistan dated November 17, 2023 No. PF-196 "On increasing the amount of wages", starting from December 1, 2023, the wages and pensions of employees of budget organizations will be increased. and the amount of allowances is increased.

The decree stipulates that the expenses related to the salary increase of the employees of budget organizations of the President of the Republic of Uzbekistan will be covered from the state budget.

On page 248 of S.U. Mekhmonov's Budget Accounting study guide on the remuneration of employees in budget organizations, it is mentioned that income and expenses in budget organizations are implemented in the execution of estimates. [4]

M.Ostonogulov's textbook of accounting in budget organizations mentions the calculation of the amount specified in the cost estimate in the UzASBO program in the calculation of employee wages and its calculation. [3]

It can be seen that in budget organizations, payment of wages and other processes are carried out in an automated manner.

### **3. METHODOLOGY**

During the research, scientific methods of studying the processes of economic reality - generalization, grouping and comparison methods, monographic research, economic analysis, statistics, abstract-logical thinking, comparative comparison, observation, theoretical and practical study, factor analysis, prospective forecasting and other methods were used. .

#### **4. ANALYSIS AND RESULTS**

When calculating the salary of employees in budget organizations, it is calculated automatically through the UzASBO program.

In accordance with paragraph 285 of the "Instructions on accounting in budget organizations", approved by the order of the Minister of Finance of the Republic of Uzbekistan No. 105 of December 17, 2010, registered in the Ministry of Justice of the Republic of Uzbekistan with No. 2169 on December 22, 2010, the following are the main requirements for calculating wages documents are considered: orders of the organization on hiring, dismissal and relocation of employees in accordance with the approved staffing table and wage rates, the calculation of working hours in the 421 form, the wage calculation table and other documents. Tables are maintained monthly by the persons appointed by the order of the head of the organization. Tables are maintained for the entire organization or divided into structural units (departments, departments, faculties, laboratories, etc.). At the end of the month, the total number of days worked, as well as overtime hours, is determined according to the table. The completed and signed forms and other documents are submitted to the accounting department for the calculation of wages within the specified period. The salary calculation table is filled in according to articles 115, 116, 118 of the Labor Code of the Republic of Uzbekistan dated April 30, 2023.

In budget organizations, wages are calculated monthly depending on whether the system of payment for the work of employees is time-based, according to work results or time-based.

The following rules are followed:

According to the relevant decree of the President of Uzbekistan Shavkat Mirziyoyev, starting from December 1, 2023, the salary of employees of budget organizations will be increased by 7%. The document was adopted in order to expand the scope of measures aimed at improving the standard of living of the population and consistently increasing the income of citizens.

From December 1, 2023:

- the minimum amount of labor payment is 7%;
- the amount of the basic calculation — it was decided to increase by 3 percent.

According to the UZA, it is recommended to increase the amount of wages in accordance with the minimum amount of labor payment, ensuring that employers pay the amount of wages not less than the minimum amount of labor remuneration established by the legislation. [6]

In budget organizations, in the process of implementation of income and expenditure estimates, calculations are made with employees on deficits, business trips, salary and equivalent payments, and with students on scholarship payments.

Settlements will be made with materially responsible persons on the deficits. In this case, deficits in property values are charged at the market value at the time of construction. Allowed deficits are reflected through inventory records and collected based on the requirements of labor legislation. According to the "Regulation on the Accounting and Taxation Procedure of Property Deficits and Surpluses Determined During the Inventory Process", it is stated that the amount of damage caused to the employer's property, the limits of the employee's financial responsibility for the damage and the procedure for determining the procedure are regulated by the Labor Code of the Republic of Uzbekistan. Recovery of the amount of damages not exceeding one month's average salary from the guilty employee is carried out according to the order of the employer. The order can be issued no later than one month from the date of discovery of the damage. In this case, the amount of damage is calculated according to the market prices valid in this place during the inventory transfer period.

If the amount of damages to be recovered from the employee is higher than his average monthly salary or if one month has passed since the date of discovery of the damage, the recovery shall be carried out through the court. Accounts are made with the persons responsible for the expenses of the business trip.

The documents attached to the advance report are numbered by the responsible person according to the order of their writing in the report. In accounting, the advance reports are checked arithmetically, as well as the correctness of documents and the use of funds for specific purposes. The audited advance reports are approved by the head of the organization. The unused advance balance must be returned to the cashier of the organization no later than three days after the advance report is submitted by the accountable person. A new advance will be given to the accountable person after the full refund of the previously given advance. In cases where the advance report on the expenditure of the amounts to be accounted for is not submitted or the unused advance balance is not returned to the cash register, the organizations have the right to deduct these debts from the wages of the persons who received the advance in accordance with the law. Legal documents on labor, collective agreements of economic entities and other specific

normative documents form the legal basis of labor relations, including payment of wages to employees. It is known that wages, in turn, are divided into basic and overtime wages. , unpaid wages, etc. Overtime pay is the pay calculated for the employee's non-working hours, provided for in the labor legislation. This includes wages calculated for the employee's work leave, wages calculated for preferential working hours for minors, teenagers, women, etc., allowances calculated in connection with dismissal, etc.

There are two forms of wage payment: *ishbay* and *vaktbay*. In the work form of calculation of labor wages, wages are calculated according to the volume, quality of the produced products, the amount of work performed and the services provided. In the time-based form of calculating wages, wages are calculated according to the working hours, based on the definition rates in the state table. The definition grid is a document that shows the discharges and the definition coefficients related to them. The coefficient of definition of the first discharge is equal to one, and as the discharge increases, the coefficient of definition also increases. The definition rate determines the amount of the fee paid to the employee for a certain time unit (hour, day) according to the employee's discharge. Usually, the definition rate is determined for the first discharge, and for the remaining discharges, the first discharge definition rate is determined by orienting the remaining discharge coefficients. To find the salary of an employee, it is determined by multiplying the definition coefficient by the minimum salary.

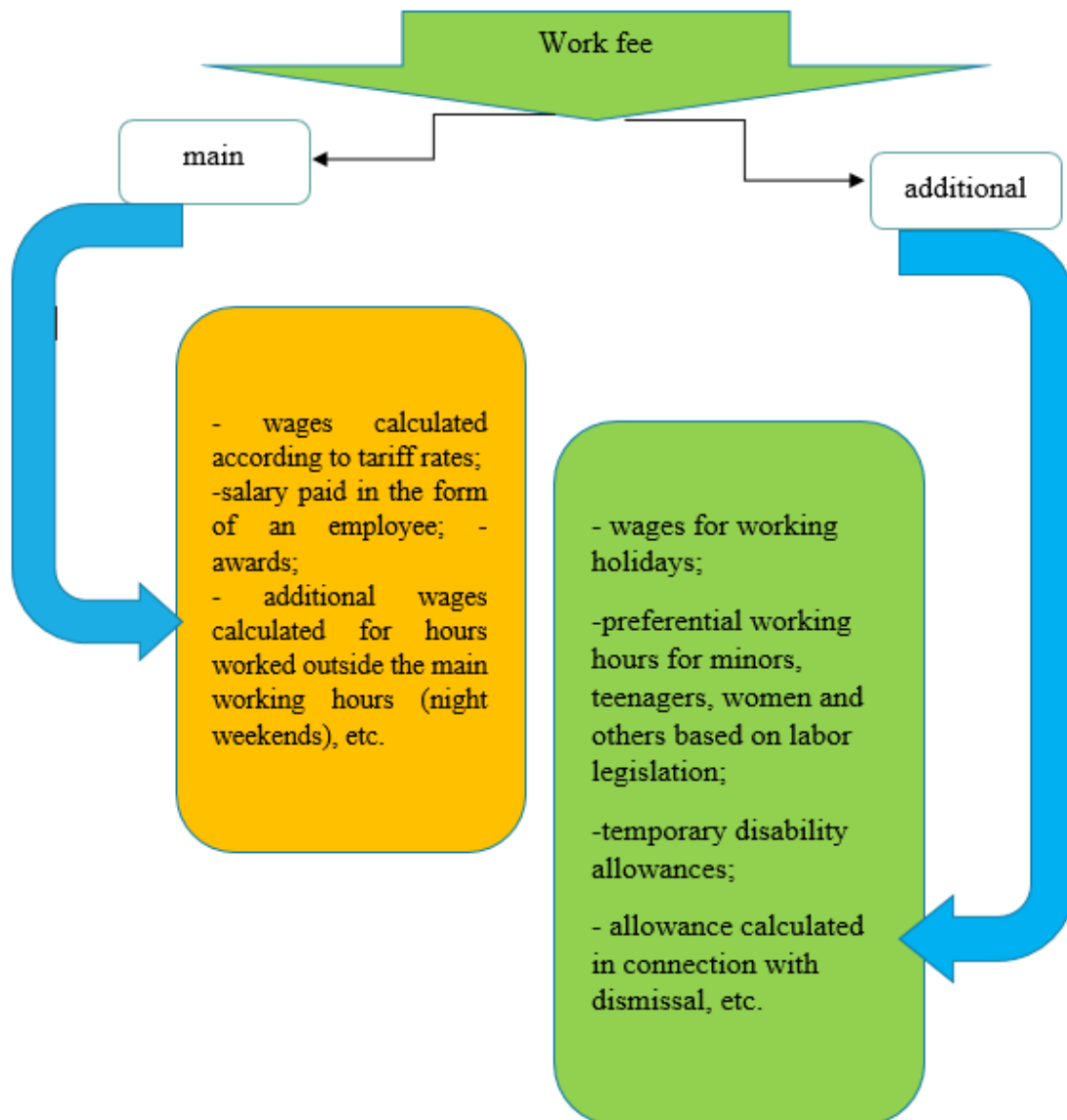


Figure 1. Basic and overtime salary structure

In budget organizations, the sub-account 173 "Accounts for payment of wages with employees" accounts for all types of wages, bonuses and other payments with employees of the organization. This sub-account shows the amount of wages calculated on the credit side, payment of wages on the debit side, deductions for wages.

For example, employees of budgetary organizations are given the accounting records in Table 1 when they are calculated, paid and transferred to plastic cards.[4]

Table-1 Accounting records of employees of budgetary organizations

№	Content of transactions	debit	Credit	Basic document
1.	When employees are paid	231,241, 251, 261,271	173	
2.	When deductions are made from employees' wages:			Calculation of used working hours and calculation of wages in form No. 421
	a) income tax	173	160	Accounting reference
	b) Contribution to the pension fund	173	163	Accounting reference
	c) Contributions to the Pension account, which are collected individually from the employee's salary in the prescribed manner	160	162	Accounting reference
		173	176	Accounting reference
3.	g) Trade union contribution	173	120	Accounting reference
4.	When the work check is distributed from the cash register	173	232, 11- respective sub accounts of the account	Cash withdrawal order

In the above table, accounting records are also used to calculate the salary of employees in the organization on the basis of an automated program.

## 5.CONCLUSIONS

In short, it is possible to observe the practical situations related to the organization, operation and reporting of the employees' salary calculation in the "UzASBO" program in the state budgetary organizations.

The advantage of this program is that it makes it easier to accurately calculate wages in all regions, increase productivity, and save money in accounting.

Initially, this program was used by organizations of Tashkent city and Tashkent region. Currently, budget organizations in the Republic of Karakalpakstan are using the "UzASBO" program in full.

The following advantages of using the "UzASBO" program in budget organizations can be mentioned:

- the time of accountants of budgetary organizations is saved and the efficiency of work increases;
- Accounting reports and methodical instructions developed by the Ministry of Finance, as well as changes and additions to instruction number 2169, are reflected in the program;
- the program is based on Web technology, and the information base is stored centrally;
- the use of the program is carried out via the Internet;
- "UzASBO" program has the ability to exchange data with the treasury program;
- all users use the latest version of the program;
- the database is stored on special servers, and daily data is archived;
- data is not lost when the user's computer fails, and the user has the opportunity to continue working in the program from another computer;
- the program is loaded through an Internet browser and does not take up too much space on the user's computer;
- the desired mode is selected for entering the program, entering it and performing the necessary operations. In order to keep the account of material reserves in the program, it is necessary to enter the mode of Documents

(Dokumenty) in its main menu, enter the mode of account of material reserves and select the necessary operations and start entering details.

In order to effectively work in the "UzASBO" program, it would be desirable to solve the above-mentioned problems, that is, to improve the regular qualification of budget organizations' accountants, as well as to analyze the reasons for the interruption of the electricity supply of budget organizations and to eliminate it, by constantly providing it and increasing the speed of the Internet. was

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