

CIRCULATION OF DOCUMENTS IN BUDGET ORGANIZATIONS

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Abstract: In article the order of the circulation of documents in budgetary organizations is exposed to the analysis, the questions connected with reflection of financial operations in documents are considered, recommendations about maintaining financial documentation are made.

Key words: account registers, costs, synthetic subaccounts, analytical subaccounts, account, fixed assets, financial transactions, deed.

Account registers in budget organizations are carried out on the basis of accounting documents. Some of them, for example, the schedule of expenses for opening loans, budget assignments, etc., form account registers. In order to give them legal force, the following requisites should be included in the original documents, i.e. the name of the document, the date of creation; the content of measurement in quantitative and value indicators of financial transactions, the names of officials responsible for the correctness of financial transactions and formalization, and personal signatures.

The documents to be formalized should contain the documents of the responsible employee who accepted the material assets and the documents of the persons who confirm that they have accepted the work.

Entries in the original documents are made based on the relevant requirements. Deletion and corrections are not allowed in the documents. If there are cases of errors in the original documents, to correct them, the error mat or the correct version of the amount is written on top. When an error needs to be erased, it should be crossed out with a thin line, because the previous error should be read. After correcting the errors in the original documents, it should be written as "Corrected", and it should be confirmed by the signatories of the document and the date of correction should be indicated. Cash and cash transactions and bank documents are not allowed to be corrected.

Initial documents in the budget organization's accounting are checked on the basis of strict forms (completeness and correctness of the formality of the initial documents, filling in the requisites).

Accounting in budget organizations Law on "Budget System", Instruction on "Accounting in Budget Organizations" (registered in the Ministry of Justice of the Republic of Uzbekistan on December 22, 2010 with number 2169, ADDITIONS AND CHANGES registered with number 2169 on December 22, 2022) and It is conducted on the basis of other regulatory documents of the Ministry of Finance of the Republic of Uzbekistan.

The main rules for reflecting financial transactions in budget organizations: keeping accounting records in the double-entry method, continuity, financial transactions, monetary valuation of assets and liabilities; accuracy; count foresight (prudence); comparability of indicators; neutrality of financial reporting; consistency of income and expenses of the reporting period.

Cash order for receipt of primary and aggregate documents (including account registers) used in budget organizations; cash order, payment requests; power of attorney; advance report; record of payment of wages, record of working hours; general ledger journal; circular account on analytical sub-accounts, circular account on synthetic sub-accounts, personal sheet of employees; inventory cards for accounting of fixed assets; cash book (book); accounting book of actual and cash expenses, accounting book of issued power of attorneys.

Also, in the following block of memorial warrants, information will be reflected for one month:

Summary record of 1st memorial warrant cash operations, form No. 381;

2-memorial order summary record on the movement of budget funds, form No. 381;

3-memorial warrant summary record on the movement of extra-budgetary funds, form No. 381;

5th memorial order Summary of calculation sheets for wages and stipends, form No. 405;

6-memorial warrant with various organizations and institutions, form No. 408;

summary record of settlements 8th memorial order summary record of settlements with accountable persons, form No. 386;

9th memorial order summary record on write-off and relocation of fixed assets, form No. 438;

11-memorial order summary report on the receipt of food products, form No. 398,

12-memorial order summary record on the consumption of food products, form No. 411;

13th memorial order summary record of material consumption, form No. 396,

15-memorial order record of settlements with parents for keeping children in educational institutions, form No. 406.

Separate memorial warrants are drawn up for the remaining operations (depreciation of fixed assets, annual revaluation of fixed assets, accounting of extra-budgetary income, year-end operations, etc.) and "Storno" operations.

At the same time, the following documents are used and strictly controlled for the preparation of accounting and reporting in budgetary organizations:

1. Workbooks.
2. Powers of Attorney.
3. Personal card, etc.

Fixed account forms must be numbered in accordance with the legislation of the Republic of Uzbekistan (numerator, printing press method).

The responsible persons of the enterprise entrusted with the task of receiving, storing, issuing and using fixed account forms are appointed by the order of the head of the enterprise and in the cases specified in Article 203 of the Labor Code, they conclude a written contract on full financial responsibility in order vi. If the responsible person is temporarily unable to fulfill his duties for certain reasons or is transferring to another job, fixed account forms should be submitted according to the acceptance-handover document signed by the responsible person and the person entrusted with this task.

Acceptance of fixed account blanks from the supplier is carried out by the responsible person of the enterprise. When accepting fixed-account blanks, the package of blanks must be examined by the responsible person for damage to the package. Compliance of the amount of received packages with the amount specified in the attached documents is checked and a document is drawn up.

Deficiencies or defects in fixed account forms purchased (ordered) from a printing company (absence or damage of protective mesh, printing mat, presence of repeated numbers or forms with different series or number, presence of blurred letters, wrongly cut and wrongly formatted forms, serial and the lack of numbers or other inconsistencies of the stickers in the packages of the printing company) when the situation is determined, a document must be drawn up in triplicate.

The first copy of the document, the attached letter is sent to the printing company together with the letterhead of the printing company and the defective forms. The second and third copies remain in the company along with the photocopy of the sticker. Fixed account blanks should be kept in a safe, fireproof shelf or in a specially equipped room of the enterprise. It is advisable to store blanks with a fixed account

in specially equipped warehouses that exclude the possibility of damage or theft in enterprises that receive a large number of them.

In order to ensure the completeness of fixed account forms in budget organizations, a safe, a non-flammable shelf and a specially equipped room for storing fixed account forms of the enterprise should be sealed during non-working hours.

It is expedient for the responsible person to keep an account of fixed account blanks according to their name, series and number in the "Fixed account blank accounting journal". On the last page of the journal, the signature of the head of the enterprise or the persons appointed by him in accordance with the procedure established by law must be written with the words "The page is numbered in this journal" and confirmed with a seal, the number of pages can be written in writing.

It is necessary to fill in the "Regulation of blanks on fixed account" clearly, comprehensibly and without abbreviations. We think that it is appropriate to create conditions for the transfer, storage, and use of fixed account forms by the head of the enterprise or the persons appointed in accordance with the law. At the same time, accounting persons are responsible for reporting on the receipt and use of fixed account forms and the use of each fixed account form received by them.

The document circulation schedule is approved by the order of the head of the budget organization. It is necessary to ensure a reasonable circulation of documents in the budget organization, that is, it is necessary to provide for the optimal number of executors for the passage of each primary document, to determine that the document will be in the department for a minimum period of time.

The document circulation table should contribute to the improvement of the entire accounting work in the budget organization, and to the strengthening of the accounting control function.

In addition, in the table of circulation of documents, in our opinion, reflecting the following will be effective in improving it.

1. To indicate the term of execution of documents based on their execution content.
2. Showing the categories of documents based on their importance.
3. Depending on the affiliation of the documents, indicate their relevance to budgetary and extra-budgetary sources.
4. Based on the material resources reflected in the documents, it is appropriate to differentiate the material and financial aspects.

It is desirable to formalize the scope of checking and documenting the interdependence of the executors and the duration of the works in each department of the budget organization.

In our opinion, the responsibility for compliance with the document circulation schedule in budget organizations and for the timely and quality compilation of documents, their timely presentation in order to be reflected in accounting and reporting, and the reliability of the information contained in the documents should be assigned to the persons who drew up and signed these documents.

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