



MODERN PROBLEMS IN EDUCATION AND THEIR SCIENTIFIC SOLUTIONS

NORMATIVE AND LEGAL FOUNDATIONS OF FINANCIAL MANAGEMENT IN PREPARING AND IMPLEMENTING EXPENDITURE ESTIMATES AND STAFFING SCHEDULES IN PRESCHOOL EDUCATIONAL INSTITUTIONS

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Abstract: This article analyzes the key aspects of effective financial resource management in preschool educational institutions, including the preparation, approval, and monitoring of expenditure estimates and staffing schedules. It substantiates that every financial decision in preschool institutions financed from the state budget and extrabudgetary sources must strictly comply with current budget legislation and regulatory legal documents. The study highlights the impact of expenditure estimates and staffing schedules on the financial stability of educational institutions and the quality of education from a scientific perspective. In addition, the article examines the criteria for calculating expenditures per child, planning wages and equivalent payments, and optimizing travel and current operating expenses.

Keywords: preschool education, financial management, expenditure estimate, staffing schedule, budget accounting, extrabudgetary funds, financial planning, expenditure per child, financial discipline, budget code.

Effective management of financial resources in preschool educational institutions, including the proper preparation of expenditure estimates and staffing schedules and ensuring their implementation, has a direct impact on the sustainable operation of educational institutions and the quality of education. In preschool institutions financed from the state budget and extrabudgetary sources, every financial decision must be made in strict compliance with current budget legislation, regulatory legal acts, and economic standards.

Expenditure estimates and staffing schedules are the main financial planning documents of preschool educational institutions, through which the targeted allocation of funds during the current fiscal year, the size of the wage fund, and the limits of travel and current operating expenses are determined. The accurate preparation and timely approval of these documents are of great importance for strengthening financial discipline, ensuring the rational use of resources, and preventing financial risks.

In the field of preschool education, the process of preparing expenditure estimates requires establishing justified and accurate cost standards per child, calculating wages and equivalent payments, and planning financial resources in both the short and long term. In particular, the criteria for calculating expenditures per child serve as an



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important methodological basis for evaluating the effectiveness of educational services and ensuring the principles of social equity.

This section outlines the procedures for preparing, approving, and registering expenditure estimates and staffing schedules in preschool educational institutions, as well as accounting for their implementation, based on the current Budget Code, resolutions of the Cabinet of Ministers, and regulatory documents of the Ministry of Finance. In addition, the automatic formation of estimate indicators and mechanisms for optimizing expenditures under conditions of limited budget allocations are analyzed from a scientific and theoretical perspective.

The preparation and accounting of the implementation of expenditure estimates and staffing schedules in preschool educational institutions involve developing calculations for their future execution and for each expenditure item. This includes planning expenditures per child in preschool education, wages and equivalent payments, travel expenses, and the proper and targeted planning of expenditures in educational institutions. The criteria for calculating expenditures per child in preschool education are defined in accordance with the Budget Code of the Republic of Uzbekistan and the Regulation approved by Order No. 74 of the Minister of Finance of the Republic of Uzbekistan dated November 14, 2014, "On the Procedure for the Preparation, Approval, and Registration of Expenditure Estimates and Staffing Schedules of Budgetary Institutions and Recipients of Budget Funds."

An expenditure estimate is a document prepared and approved by institutions for the current fiscal year, which reflects the budgetary funds allocated for the institution by expenditure items (expenditure plan).

An estimate of extrabudgetary funds is a document prepared and approved by institutions for the current fiscal year, which reflects the projected volume of extrabudgetary revenues, indicating their sources of formation and the directions of their use in accordance with legislation.

An expenditure item is a component of the budget classification that expresses the economic purpose of State Budget expenditures and specific types of payments.

Expenditures of the first through third groups are prepared by separating them by expenditure items, while expenditures of the fourth group are prepared without itemization by expenditure items.

The expenditure estimate is accompanied by a breakdown of fourth-group expenditures by items, as well as a breakdown of expenditures for groups of goods (works, services) that are prioritized for procurement from small business entities for state needs.

Extrabudgetary funds of budgetary institutions are funds received at the disposal of institutions from extrabudgetary sources provided for by legislation. Staffing schedules are developed and approved in accordance with the approved organizational structure, staff positions, standard staffing norms, and budget financing standards.

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According to the Resolution of the President of the Republic of Uzbekistan dated December 25, 2024, No. PQ-455, "On Measures to Ensure the Implementation of the Law of the Republic of Uzbekistan 'On the State Budget of the Republic of Uzbekistan for 2025,'" the approval of expenditure estimates and staffing schedules of budgetary institutions and recipients of budget funds, as well as consolidated expenditure estimates and staffing schedules of budget fund administrators, must be completed no later than January 20 of the current fiscal year, and their registration with the relevant economic and financial authorities must be carried out by January 25 of the current year in accordance with the установлен procedure.

The first and second groups of expenditures in the expenditure estimate are automatically generated in the software system based on the amount of the wage fund specified in the staffing schedule prepared in accordance with the forms established by the Cabinet of Ministers of the Republic of Uzbekistan. If the volume of budget allocations provided is less than the wage fund amount specified in the approved staffing schedule, the expenditure estimate is reduced by the shortfall sequentially starting from December of the current fiscal year and moving backward to earlier months.

During the organization of work on preparing expenditure estimates, the ministries, committees, and agencies of the Republic of Uzbekistan and the Republic of Karakalpakstan, as well as the relevant departments and divisions of local authorities, shall provide their subordinate institutions with instructions on the procedure and сроки for preparing estimates for the forthcoming year, based on budget legislation and the guidelines of the economic and financial authorities on this matter.

The calculation of expenditures under the expenditure estimate must be carried out in accordance with the indicators of economic and social development programs and the actual need for funds, taking into account a strict regime of cost-saving.

When determining other expenditures according to the economic classification of expenditures of budgets within the budget system, alternative indicators and methods may be applied. Their validity shall be verified by the relevant budget fund administrators and economic and financial authorities responsible for registering expenditure estimates.

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