

SOME ISSUES OF ARRANGING SETTLEMENTS WITH TAXPAYERS

Ergashev S.Hh.,

researcher of the Banking and Finance Academy
of the Republic of Uzbekistan

Abstract. This article is devoted to the consideration of the issues and legal norms related to employee timekeeping, labour time and leisure time, as well as international experience. In addition, the article contains recommendations developed regarding the consideration of the labour time of employees of the education sphere and medicine.

Key words: educational institution, medical institution, accounting of labour time.

Introduction. The Decree of the President of the Republic of Uzbekistan dated October 8, 2019 №PD-5847 “On approval of the concept of development of the higher education system of the Republic of Uzbekistan until 2030” has set the following objectives: “increasing the share of self-study time, self-study of students, development of critical and creative thinking, systematic analysis, formation of entrepreneurial skills, introducing the methods and technologies aimed at strengthening competencies in the academic process, directing the academic process to the formation of practical skills, in this regard, widely introducing advanced pedagogical technologies, educational programs and teaching-methodical materials into the educational process based on international educational standards”. In order to execute this task and organize the high-quality education of students, in this article we will consider the influence of time allocation of the faculty, professors and instructors on the effectiveness of education.

In general, if we take into account the involvement of the private sector in the education field in the Republic of Uzbekistan today, we can observe the emergence of a disproportion between education providers and education recipients. Compared to 5 years ago, the number of students has increased more than 4 times, but the number of professors, lecturers and instructors, who teach them, has not increased as much.

In this regard, such issues as accounting for the labour time of employees and the labour time standard have been in the focus of the constant discussion. Therefore, in recent years, the sharp increase in the number of students and the corresponding lack of increase in the number of the faculty has resulted in the need to consider the labour time of employees, especially the labour time of teaching professors, somewhat in a more flexible way.

Literature review. In most professions, the average working week consists of 40 hours, and the standard business day is 8 hours. It is obvious that most countries work full time 5 business days per week. While weekends are Saturday and Sunday in the majority of countries, some countries differ. For example, in Algeria, Saudi Arabia, the days from Saturday to Wednesday are considered business days, and in Iran, a six-day working week lasts from Saturday to Thursday. In the United Arab Emirates, Syria, Iraq, Egypt, the period from Sunday to Thursday is considered a business day.

Article 207 of the Labour Code of the Republic of Uzbekistan states that Sunday is the common day of rest. In a five-day business week, employees can have two days off a week, and in a six-day work week, one day off. The decision to set either a five- or six-day business way is left to entities (Code, 2023).

Furthermore, we can also see that business week hours in foreign countries generally differ from each other. In particular, 35 hours per week, 37.5 hours in Denmark (with some incentives provided for business hours for civil servants, a daily 30-minute lunch break is added to the business day), in Great Britain 35 or 40 hours per week is valid.

Working time in the Republic of Uzbekistan complies with Convention 47 of the International Labor Organization “On reducing the duration of work to forty hours per week”. Our republic joined

this convention on May 6, 1995. Article 115 of the Labour Code of the Republic of Uzbekistan states that the normal business hours for an employee cannot exceed forty hours per week (Convention).

Currently there are some problems and situations in the full implementation of some norms of the labor legislation. In particular, we can address these challenges when keeping records of employees working in two or more workplaces.

In order ensure efficient utilization of the academic potential of higher education institutions some professors, lecturers and the faculty work at 1.5 wage-rate instead of 1.0 wage-rate, and in cases where the same specialist works at another educational institution at 0.5 wage-rate, there are some obstacles and problems related to accounting.

At the same time, a number scientific papers have been developed regarding calculation of labour time and its control.

In particular, A.V. Pobiyanskaya, E.A. Kipervar, A.M. Dubrovin in their research expressed their views on accounting of working time and its effect on the efficiency of enterprises. According to them, the introduction of the advanced cutting-edge technologies in accounting for the working time of employees yields a significant result¹.

Moreover, Bogatyreva I.V. in her research mentions that the accurate distribution of labour time is an essential indicator for efficiency².

In general, in many research developments it has been mentioned that the correct use of the labour time leads to an increase in work productivity. Therefore, it is crucially important to achieve results through the effective use of specialists in the fields of education and medicine.

Analysis and results. Article 184 of the Labour Code of the Republic of Uzbekistan stipulates that the duration of business hours for the employees engaged in medicine and teaching, as well as other categories of employees whose work is associated with a high level of mental activity and nervous stress, i.e. with special characteristics, is set at a maximum of thirty-six hours per week (Code, 2023).

The composition of the professors, lecturers and the faculty is detailed in Appendix 4 of the "List of employees with reduced business days in special cases" approved by the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan №133 dated March 11, 1997, and the weekly work volume of the faculty of higher educational institutions is set at 36 hours. (Decision, 1997).

Currently one of the most essential issues in keeping track of business hours in educational and medical institutions is the one-sided interpretation of the current labour legislation in institutions.

Our studies have illustrated that in some educational institutions, like in other organizations and companies, 36 hours of work per week have been set at 6 hours per day, while in some, 5 business days have been set at 8 hours per day.

In addition, in educational and medical institutions there are constant technical and at the same time regulatory and legal errors in accounting for business hours. Based on the results of studies, we will try to explain the essence of the issue by considering several situations.

An employee of a medical institution, apart from the main place of work, works on a temporary (part-time) basis for a medical educational institution. The working week for an employee at the main workplace constitutes 6 days, with 6 hours per day. Since the place of work on the full-time basis is an educational institution, according to Article 184 of the Labour Code, it is in the category of 36 business hours a week, and the work of a wage-rate accounts for 0.25 on the part-time basis (36/4). Therefore, the professor is recorded 1.5 hours per day by the medical educational institution where he works part-time. However, at his main workplace his performance is recorded as 6 hours a day. In general, it is correct to take into account business hours in this order. However,

¹ A.V. Pobiyanskaya, E.A. Kipervar, A.M. Dubrovin. Systems for monitoring and recording business hours as a way to increase labor productivity Russian Journal of Labour Economics #6'2021 (June)

² Bogatyreva I.V. Enhancing labour productivity based on the effective use of the business time: methodological foundations and practice of application. Russian Journal of Labour Economics #1'2019 (January-March)

there is another side to the issue that shows that the procedure for accounting for business hours is incorrect.

That is, it is obvious from the class schedule, group journals and other internal documents that the professor delivered 6 hours of lectures every Wednesday of the week at the educational institution. However, 1.5 hours are counted as labour time even on the day when he delivered 6 hours of lectures.

The same situation exists in most educational institutions, where the 0.5 wage-rate is set aside for 3 hours per day in the place of work on the part-time basis.

Based on the above information, which doctor or professor of an educational institution would go to a medical educational institution every day and take 1.5 hours of classes or otherwise fulfill the academic load based on the 0.25 wage-rate?

Therefore, in order to prevent the situations like the situations considered above, to create comfortable conditions for the employees of the industry, to use their potential, and to keep accurate records of employees, Article 199 of the Labour Code of the Republic of Uzbekistan specifies the procedure of the total accounting of business hours in educational and medical institutions. It is also emphasized that the duration of the daily labour time (shift) should not exceed twelve hours. However, in practice, this norm almost does not work. If a professor of a medical institution works in two educational institutions (higher educational institution, college, academic lyceum, etc.) in addition to the main workplace at 0.25 wage-rate, he is considered to have visited all three workplaces in one day. That is, 6 hours for full-time job and 1.5 hours for part-time job are recorded.

We do not find it necessary to refer to the authors or other sources, as almost the same idea is repeated in the relevant literary sources. That is, the idea is that the labour time of one faculty member should not exceed 36 hours per week, and academic activities are performed on the basis of schedules and class curricula set in the educational institution. The rest of the download can be done in the educational institution or outside it. This should be specified in the internal documents of the educational institution.

Reduced business hours have also been introduced for the faculty staff of the educational system and some categories of employees of medical institutions, which we have mentioned above. As we know, in these areas, he does not perform his daily responsibilities during the whole working day. Due to mental strain, he should do other additional work or rest for a certain period of time while doing the main work. Otherwise, it will negatively affect the quality of work and work efficiency the next day.

However, the fact that professors and teachers of an educational institution teach for 6 hours every day without leaving the classroom results in the decrease in the quality of education, the teacher's key performance indicators, as well as makes a negative impact on the learning of students. This is due to the fact that the labour time of the professor is not only for teaching, but also for activities related to the academic process, such as preparing for classes, checking assignments, research and development activities. Moreover, the faculty staff are engaged in the research, methodical and organizational activities. It is impossible to calculate their total labour time.

Therefore, in order to properly and effectively utilize the potential of professors, lecturers and the faculty, it is advisable to create a system of recording their business hours at the expense of their academic and research activities in various higher education institutions.

Conclusion and proposals:

Based on the research results we have made the following conclusions:

first of all, it is appropriate to proceed from their nature when keeping track of business hours in educational and medical institutions. In this case, it is necessary to take into account the total work

done per week and take into consideration that the total workload does not exceed twelve hours per day.

second, it is recommended to set the hours based on the work done during the weekdays and the information provided by the relevant department in order to keep track of the business hours of educational and medical institutions;

third, they should be allowed to work up to a total of two wage-rates (seventy-two hours) and should be included in the accounting system, based on the fact that the maximum weekly workload in educational and medical institutions does not exceed thirty-six hours, and according to the labour legislation, the daily workload does not exceed twelve hours.

Implementation of these recommendations will promote accurate accounting of the labour time in educational and medical institutions and at the same time effective use of the personnel potential.

Reference:

1. Labour Code of the Republic of Uzbekistan. Collection of legal documents of Uzbekistan. Lex.uz web-site. (Access date: 27.11.2023).
2. Decree of the President of the Republic of Uzbekistan dated October 8, 2019 №PD-5847 "On approval of the concept of development of the higher education system of the Republic of Uzbekistan until 2030".
3. 47 Convention of International Labour Organization "On the reduction of the duration of work to forty hours per week".
4. "List of employees with reduced working days in special jobs" approved by the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan №133 dated March 11, 1997.
5. Data of uzjobs.uz web-site (Access date: 01.11.2019).
6. Khotamov K.R (2020). Let's enhance the effectiveness of education and contribute to the development of the economy. Logistics and economics. Scientific electronic journal. № 1. 90-97 pp.