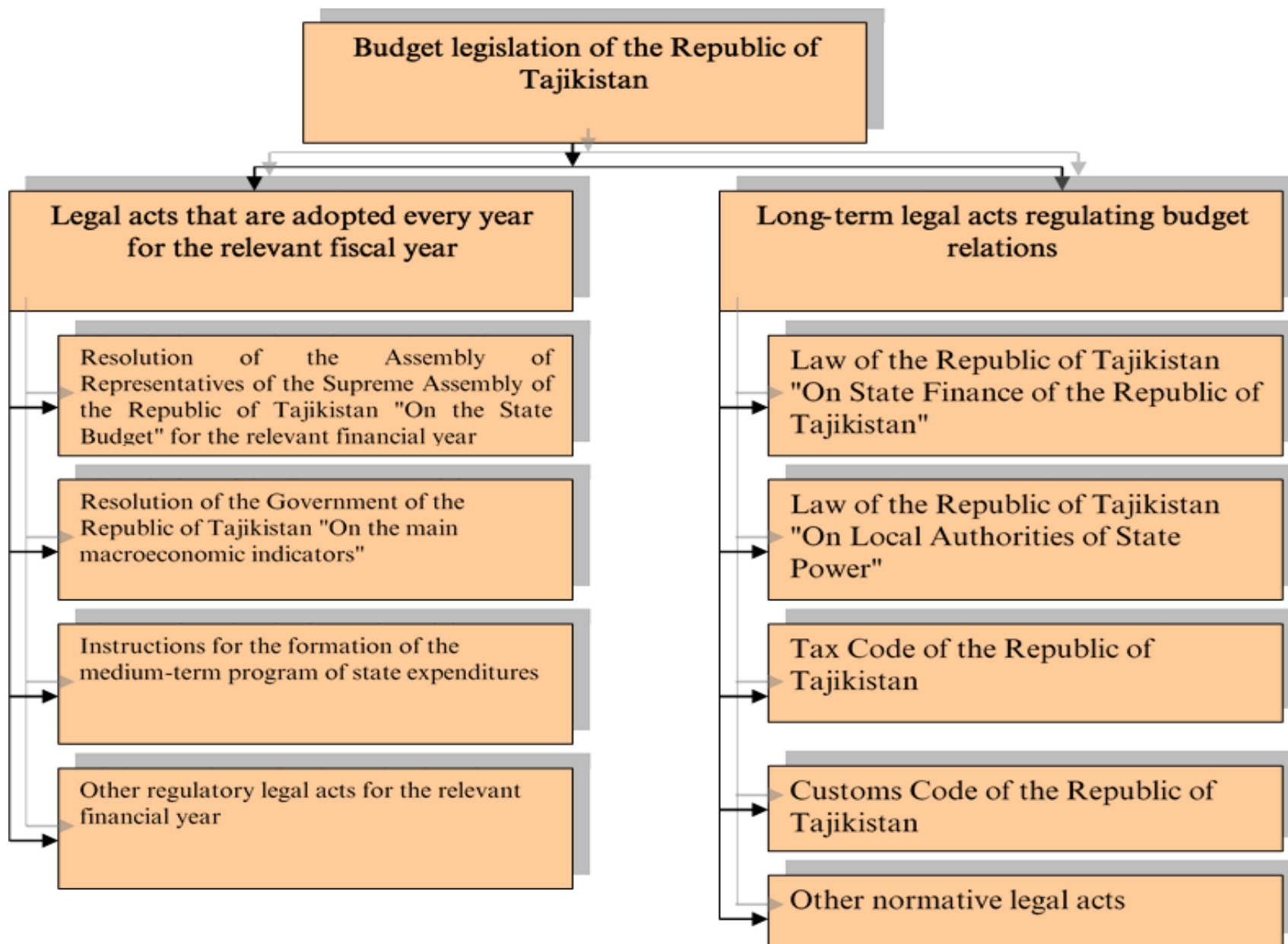


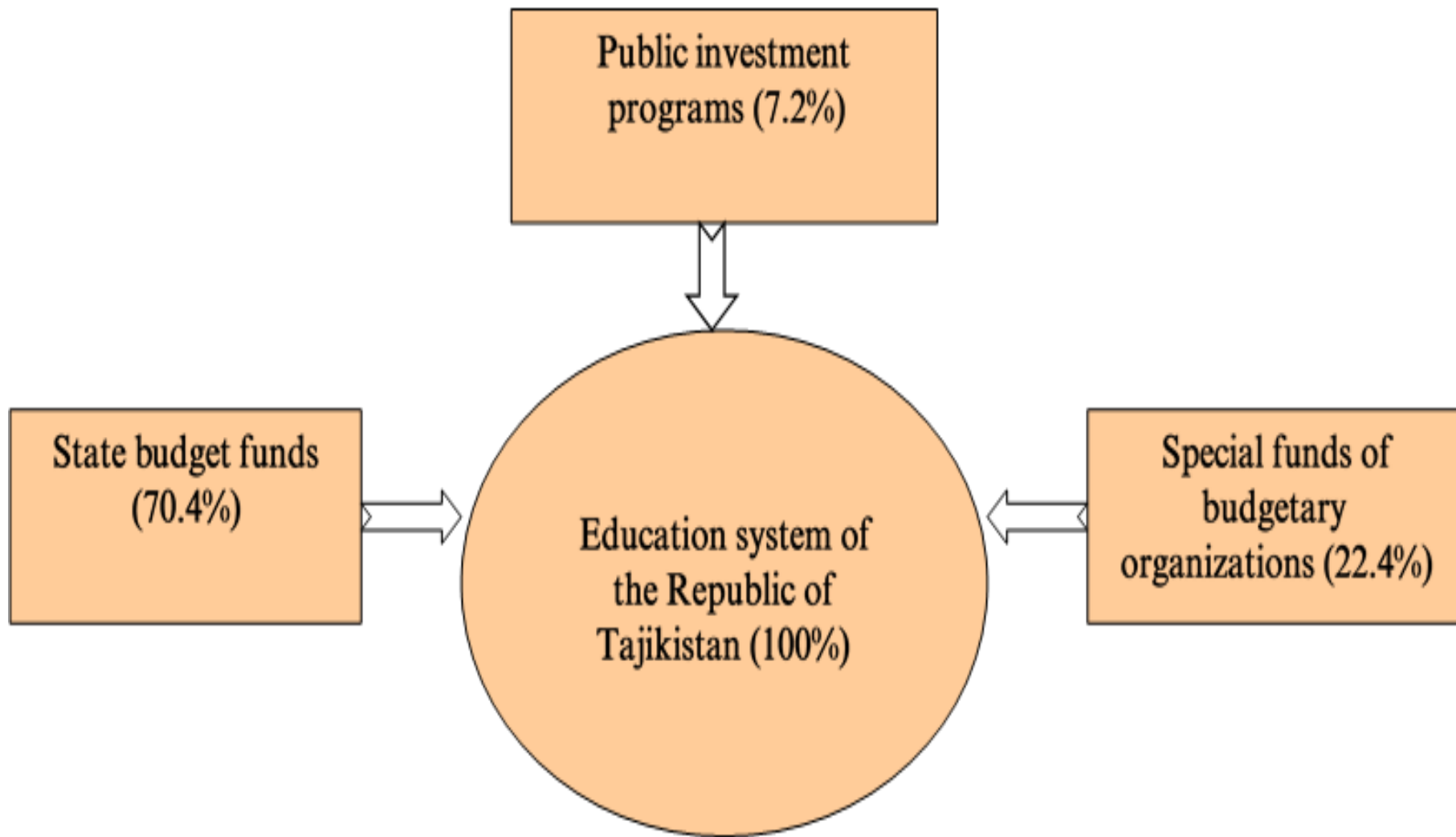
Key issues of organizing state financing of the education system

August 12, 2022

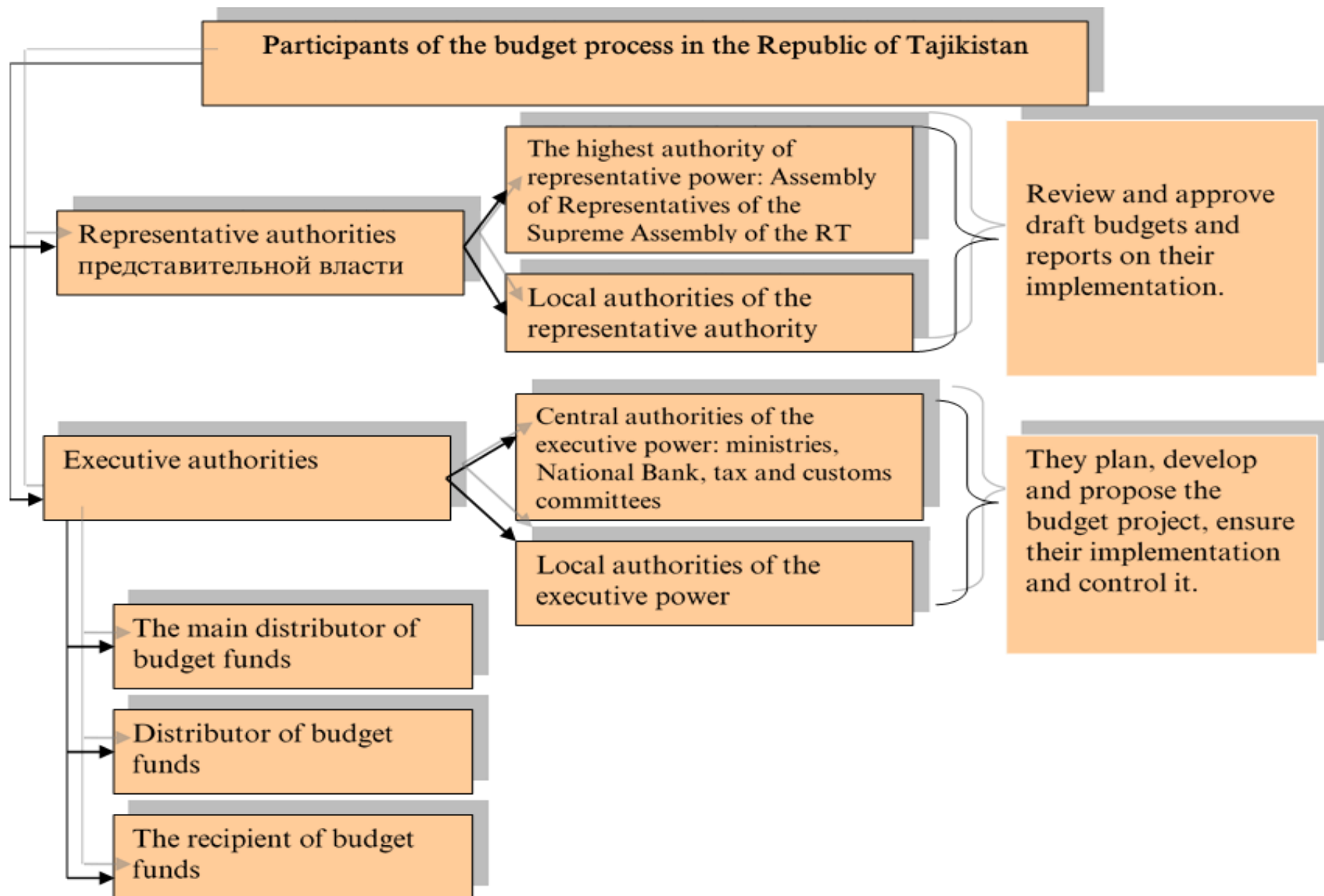
General structure of budget legislation of the Republic of Tajikistan



The main sources of financing the education system of the Republic of Tajikistan (in 2022)



Participants of the budget process



Stages of budget planning

Stage 1

Determining the final limit of expenditures and drafting the "Explanatory Letter to the Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2023"

Determining macroeconomic indicators and the prospects of state revenues

Determining the budget priorities of the government

Determination of the basic budget and the final limit of expenses according to the departments and allocators of the budget funds

Preparation of the draft "Explanatory letter to the Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2023"

Stage 2

Development of the draft Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2023"

Budget planning based on certain final limits of expenses

Development of the medium-term program of state expenditures

Drafting of the "Updated explanatory letter to the Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2023" and drafting of the Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2023"

Preparation of budget requests

Public discussion

Distributor of Budget Funds

The main distributor of budget funds:

- ensures efficient, effective and purposeful use of budget funds, including the funds provided for the recipients of budget funds under his authority;
- according to the procedure established by the Ministry of Finance of the Republic of Tajikistan, prepares the basic budget of the main distributors of budget funds and implements the planning of the relevant budget expenditures;
- organizes the implementation of the budget of its subordinate structure and the recipients of budget funds, as well as forms the budget reports of the main distributors of budget funds;
- organizes and implements internal financial control in the field of its activity, as well as in the field of activity of the distributors of budgetary funds and recipients of budgetary funds under its authority.

The main distributor of budget funds, who is responsible for the development and implementation of state policy in a certain area of the budget, also carries out the following obligations:

- according to the procedure established by the Government of the Republic of Tajikistan, annually develops the medium-term strategy of budget expenditures of the relevant sectors and submits it to the Ministry of Finance of the Republic of Tajikistan;
- makes suggestions about the priority directions of budget expenditures in the relevant sector;
- in accordance with the procedure established by the state finance authority, prepares the basic budget of the sector, implements the planning of the relevant budget expenditures, and also ensures the planning of investment expenditures in the sectors.

BUDGET PRIORITIES

In order to determine the budget priorities of the Government of the Republic of Tajikistan, each ministry determines the main budget priorities for the medium-term period and formalizes them in the form of a request.

These requests should be in line with the main national priorities in the strategic documents approved by the Government of the Republic of Tajikistan, including: National Development Strategy (NDS); The annual message of the President of the Republic of Tajikistan to the Supreme Assembly of the Republic of Tajikistan

(and other main approved sectoral strategies) should be consistent. Requests for budgetary priorities should not exceed 25% of the sectoral budget for the current year (based on the functional grouping of state expenditures)..

Preference Name (to be filled in for each of the three preferences)	
	Purpose of the new priority initiative (describe and justify it)
	Target indicator in quantitative ratio (ie measurement of target indicator in quantitative expression)
	A detailed description of the priority initiative (a precise description of the proposed initiative with an indication of the types of activities proposed for funding, if the new priority initiative is approved by the RT Government as a budget priority) is necessary.
	Reference to the NDS / Message of the President of RT (to a specific chapter/section). Clear reference to the National Development Strategy, the National Development Plan, the annual message of the President of the Republic of Tajikistan to the Supreme Assembly of the Republic of Tajikistan (including the name of the strategies, articles/pages of the strategic document to which the initiative relates). They also include excerpts from documents of strategic importance.
	Reference to the sectoral strategy (to a specific chapter/section) (exact reference to the existing sectoral strategy, section/pages of the strategy document to which the proposed new initiative applies)
	Current funding level (if applicable)
	Provide a preliminary estimate of the cost (the level of funding required in the next 3 years), as well as the availability of an external (international and/or domestic) source of funding for this initiative.
<i>Application form</i>	

Distribution of expenses for education among local budgets of different levels

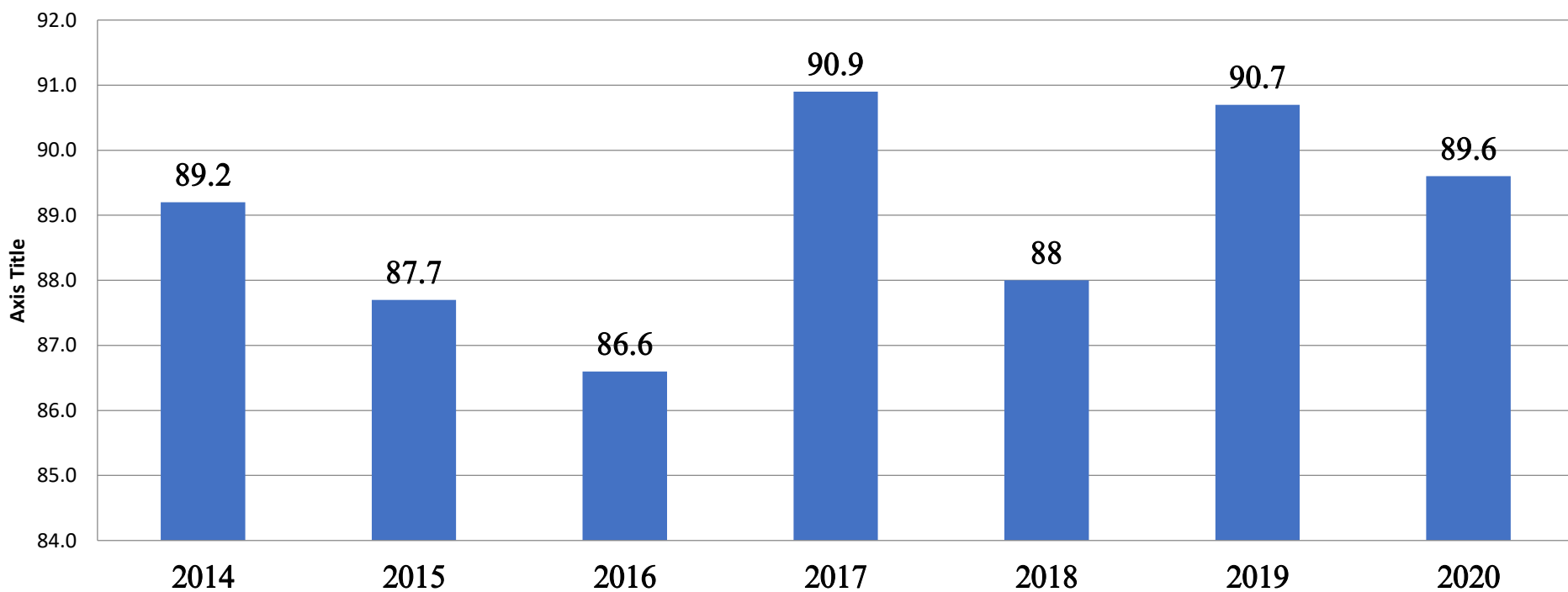
Sector	Central authority (ministry level)	Local governing body
Education	<ul style="list-style-type: none"> • Primary professional institutions • Higher schools (universities); • Center for professional development of pedagogical staff under the Ministry of Education of the Republic; • Professional development centers under the sectoral ministries of the republic • Scientific and research institutions 	<ul style="list-style-type: none"> • Preschool institutions; • Secondary schools of general education; • Special boarding schools; • Centers of children's creativity • Institutions of special secondary education;



In order to implement the requirements of Article 41 of the Constitution of the Republic of Tajikistan, Article 13 of the Law of the Republic of Tajikistan "On State Finance" and the implementation of the decision of the Government of the Republic of Tajikistan dated October 1, 2007, No. 505 "Regarding the approval of the Rules of normative (per capita) funding of general education institutions" starting from January 1, 2008, funding of general education institutions was periodically transferred to the system of normative (per capita) funding throughout the territory of the Republic of Tajikistan.

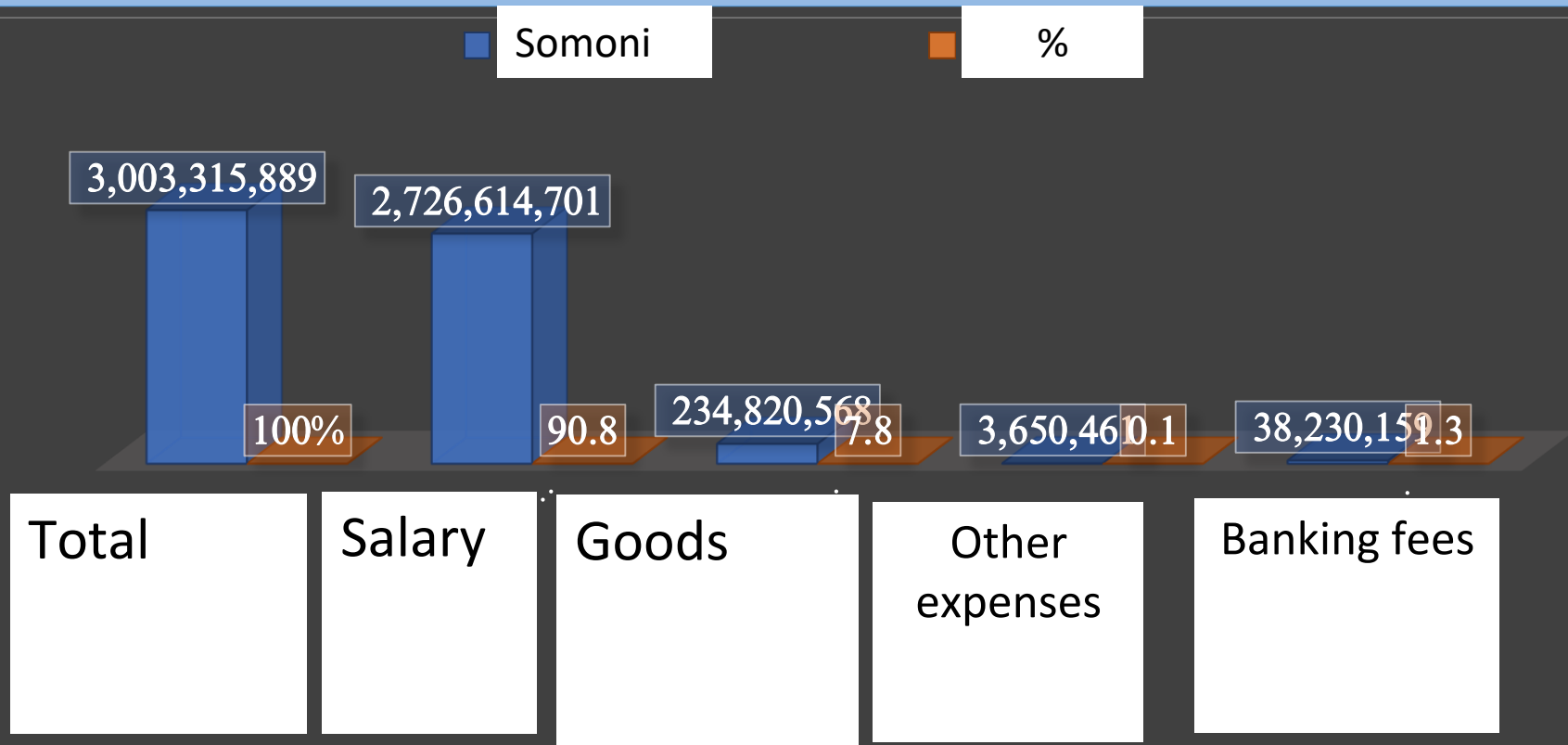


Growth of the salary fund in general education institutions in 2014-2020





FUNDING OF SCHOOLS ACCORDING TO EXPENDITURES IN 2021





Priorities

Salary including 25%

Communal services

Implementation of state programs

Buying books and training programs

**Professional development of
teachers and other expenses**

MINISTRY OF FINANCE OF THE
REPUBLIC OF TAJIKISTAN



MINISTRY OF FINANCE OF THE
REPUBLIC OF TAJIKISTAN

**THANKS FOR YOUR
ATTENTION!**