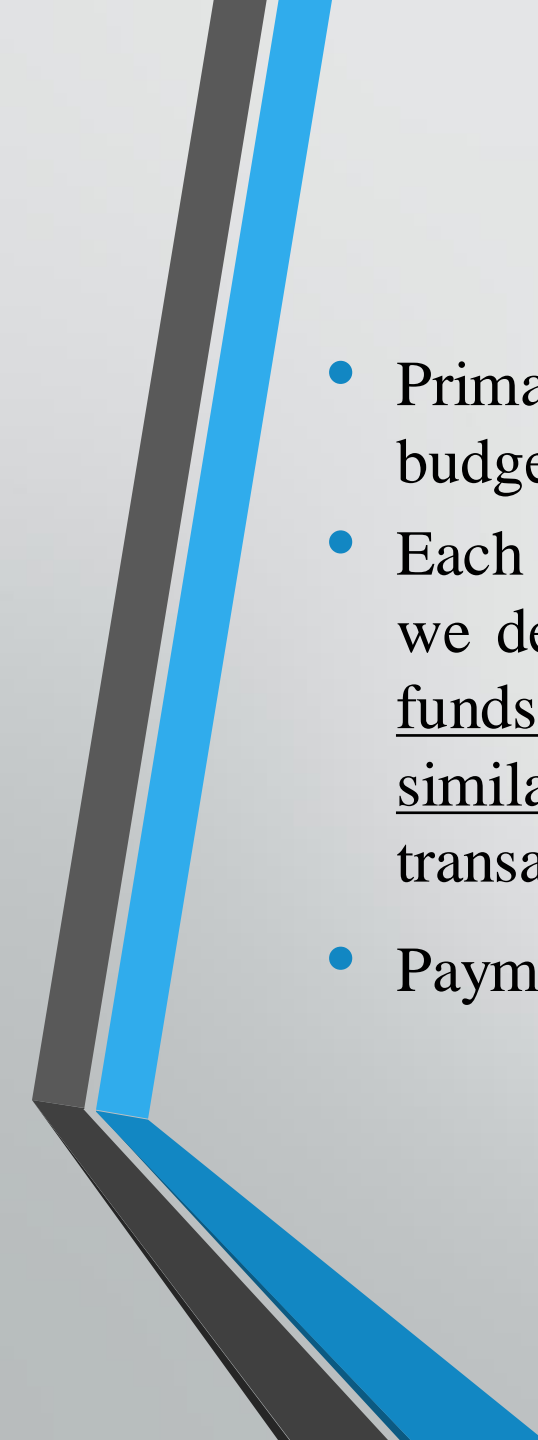
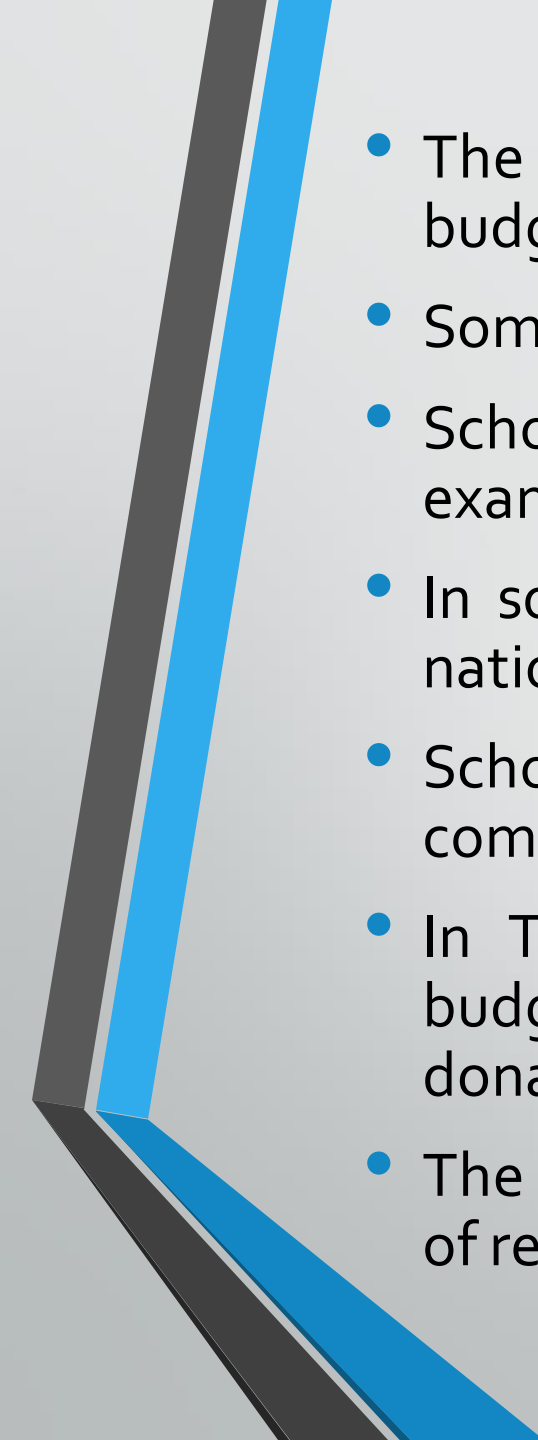
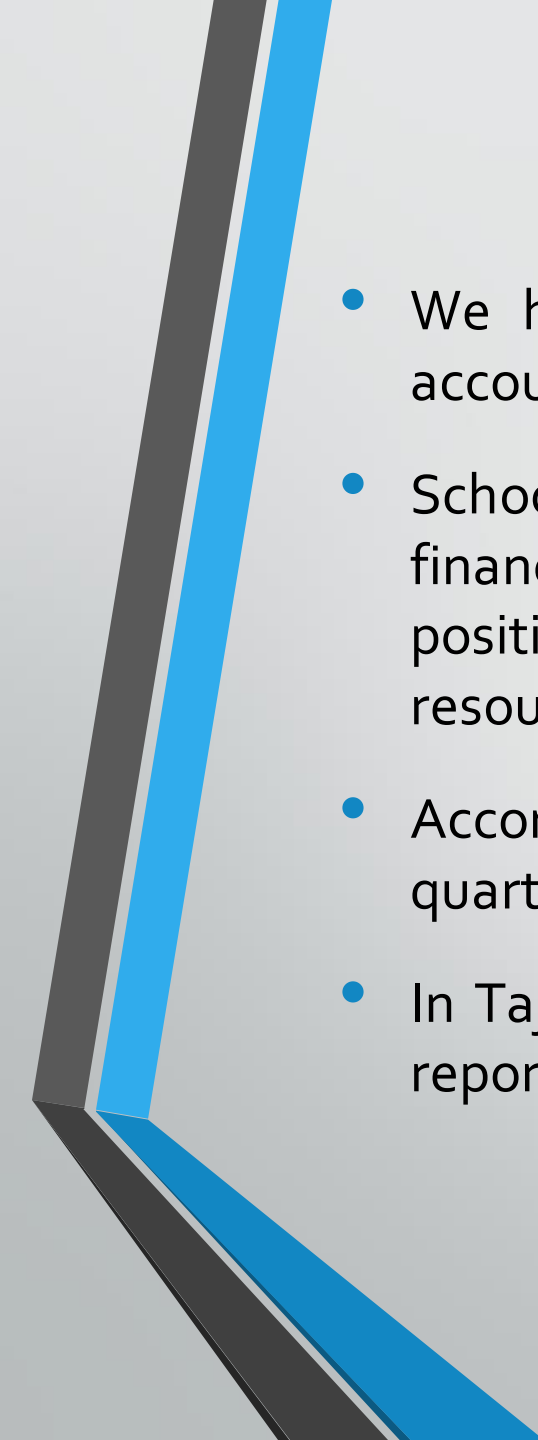


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- Primary and secondary educational institutions in Tajikistan are recipients of budget funds through local budgets.
 - Each school has its own unique identification number in the Treasury system, i.e. we define each budgetary organization under its code as a recipient of budget funds (256.02.007, Lyceum No. 1 for gifted children, Dushanbe) and BZ (67010, similar to a personal account within the TSA), which allows processing financial transactions (receipts and payments) directly through the IFMIS.
 - Payments are made exclusively through the Treasuries (IFMIS).

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- The main source of revenues for schools is the funds allocated from the budget.
 - Some schools may receive funding from the republican budget.
 - Schools may earn additional revenues through their own activities, for example, by providing additional educational services.
 - In some cases, schools may receive financial support from international or national donors.
 - Schools may also receive donations from individuals, businesses, or community organizations.
 - In Tajikistan, funds received from any sources, including the republican budget, local budgets, funds from own activities, funds from donors and donations, are managed exclusively through treasuries.
 - The Treasury plays a key role in public finance management, including control of revenues and expenditures, distribution of funds, accounting and reporting.

- In Tajikistan, all budgetary organizations, including schools, use the IFMIS to submit payment requests.
- **How are payments routed?**
- A school determines whether a payment is required based on its current financial obligations or needs.
- The details of the payment, such as the beneficiary, the amount, the purpose of the payment, and any additional information needed to process the payment, are determined. A payment request is then created.
- The Treasury processes and executes the payment by transferring the money to the beneficiary's account.
- Payments are made in the same way regardless of the source of funding.

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- We have started to develop a centralized accounting module that will support accounting, reporting and consolidation of the state budget in general.
 - Schools are reporting all their financial resources and activities. The inclusion of all financial data allows for a comprehensive recognition of the school's financial position and operations, ensuring transparency and proper management of resources.
 - According to the law, all recipients of budget funds, including schools, report on a quarterly basis.
 - In Tajikistan, all recipients of budget funds, including schools, submit their financial reports to their parent bodies, who in turn submit them to the treasury.