

СОВЕРШЕНСТВОВАНИЕ ТЕОРЕТИКО-МЕТОДОЛОГИЧЕСКИХ ОСНОВ НОРМИРОВАНИЯ ТРУДА В БЮДЖЕТНЫХ ОРГАНИЗАЦИЯХ

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Аннотация. В данной научной статье представлен комплексный анализ существующих теоретико-методологических основ и практических аспектов нормирования труда в бюджетных организациях. В ходе исследования были изучены противоречия между классической и современной парадигмами организации труда. Предложена интегративно-отраслевая классификация методов нормирования труда, учитывающая отраслевые особенности бюджетных организаций. Обоснованы научная новизна и практическая значимость данной классификации, а также разработаны рекомендации по ее применению для совершенствования бюджетного планирования, оптимизации штатов и систем оценки результативности труда работников.

Ключевые слова: нормирование труда, бюджетная организация, научный менеджмент, новое государственное управление, норма труда, классификация персонала, эффективность, человеческий капитал, штатная единица.

IMPROVING THE THEORETICAL AND METHODOLOGICAL FOUNDATIONS OF LABOR NORMALIZATION IN BUDGET ORGANIZATIONS

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Abstract. This scientific article provides a comprehensive analysis of the existing theoretical-methodological foundations and practical aspects of labor normalization in budget organizations. During the research, the contradictions between the classic and modern paradigms of labor organization were studied. An integrative-sectoral classification of labor normalization methods that takes into account the sectoral characteristics of budget organizations is proposed. The scientific novelty and practical significance of this classification are substantiated, and recommendations for

its application in improving budget planning, staff optimization, and employee performance appraisal systems are achieved.

Keywords: labor normalization, budget organization, scientific management, new public management, labor norm, staff classification, efficiency, human capital, staff unit.

Introduction. The main goal of the large-scale reforms being implemented in the modern public administration system is to increase the well-being of the population by using limited resources with maximum efficiency. In this process, increasing the efficiency of organizations financed from the state budget is an important strategic task. Labor normalization in budget organizations is not only a means of optimizing costs, but also a key tool for rational management of human resources, fair distribution of employees' workload, and increasing their labor productivity. The relevance of the topic is determined by several important aspects. From a socio-economic point of view, scientifically based labor norms, on the one hand, strengthen budget discipline, and on the other hand, serve to create a transparent and fair remuneration system for employees and increase their motivation to work. From a scientific-methodological point of view, the existing normative-legal documents are mainly aimed at regulating the process and do not fully reflect the specific features of the activities of budget organizations in various fields such as education, health, and culture, as well as modern management principles focused on results. This, in turn, necessitates in-depth scientific research to improve the theoretical foundations of labor normalization.

The problem of labor normalization has a long history, and its scientific foundations are closely related to Frederick Winslow Taylor's theory of "scientific management." Taylor proposed breaking down labor processes into small elements, measuring the time spent on each movement through timekeeping (chronometrage), and on this basis, developing the "one best way." His approach revolutionized industrial production and made it possible to dramatically increase labor productivity. In the field of public administration, Luther Gulick's POSDCORB principles (planning, organizing, staffing, directing, coordinating, reporting, budgeting) served as a theoretical foundation for systematizing and regulating administrative processes. However, by the end of the 20th century, it became clear that classical approaches were ineffective for the public sector, and the concept of "New Public Management" (NPM) emerged. This concept introduced the efficiency criteria of the private sector into the public sector, in particular, the principles of result-orientation, performance appraisal, and competition. This brought to the agenda the need to consider not only

the time spent but also the quality and final result of the work performed in labor normalization. Among local scientists, Academician Kalandar Khodjaevich Abdurakhmonov, in his research, paid special attention to the concept of "human capital," substantiating the need to view an employee not as a factor of production, but as the most valuable asset that needs to be developed. This approach requires taking into account the employee's qualifications, creative potential, and development opportunities in the normalization process.

An analysis of existing literature and normative-legal documents shows that today there is a serious theoretical problem and a methodological gap in the field of labor normalization in budget organizations. The essence of the problem is that the current normative-legal base, in its methodological foundation, relies more on classical "scientific management," that is, it emphasizes measuring and standardizing the process. However, the priority directions of state policy require a focus on efficiency and quality, which corresponds to the theories of "New Public Management" and "human capital." There is a theoretical and practical inconsistency between these two approaches. The scientific gap is that while the labor normalization of auxiliary staff is clearly defined, a single scientifically based methodology for normalizing the activities of primary (production) staff, especially those engaged in intellectual and creative work (teachers, doctors, scientific researchers), based on their final results and quality indicators, has not been developed. Based on this, the purpose of this article is to develop an improved theoretical-methodological classification that takes into account the sectoral characteristics of organizations, based on the synthesis of classical and modern theoretical approaches to labor normalization in budget organizations.

Theoretical Basis. To deeply analyze the theoretical foundations of labor normalization in budget organizations, it is first necessary to reveal the essence of the main concepts and to conduct a comparative study of existing theoretical approaches. In the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 465, the concept of "labor norms (labor normalization)" is defined as "determining the maximum permissible amount of time to perform a specific job or task under certain production conditions." This definition, in its essence, reflects a classical, time-based approach and is mainly suitable for standard, repetitive labor operations. However, a critical analysis of this definition reveals its limitations for the complex tasks of the modern public sector. For example, while this definition is fully suitable for normalizing the physical labor of auxiliary staff, it is not sufficient to measure the results of intellectual and creative activities such as the quality of a teacher's lesson, the outcome of a doctor's treatment, or the effectiveness of a scientific researcher's

study. Therefore, it is appropriate to propose an author's definition that gives this concept a broader and result-oriented meaning: Labor normalization is the process of establishing a scientifically based norm for the expenditure of labor resources (time, number of employees, skill level) necessary to achieve the quality and efficiency indicators set for a specific position or function, based on the strategic goals of the budget organization. This definition covers quality and efficiency components in addition to traditional time expenditure. The resolutions also defined the categories of "management," "production," and "auxiliary" staff. While this classification is convenient for distinguishing functional tasks, from the point of view of normalization, it requires additional grouping according to their labor characteristics (reproductive, creative, standardized).

Theoretical approaches to labor normalization are divided into two main paradigms. The first is the "Process-Oriented" (Scientific Management) paradigm. This approach, founded by F. Taylor, is aimed at maximum standardization, optimization, and control of labor. Its main methods – timekeeping, work-day photography, analysis of labor movements – are reflected in the Resolution of the Cabinet of Ministers No. 465 as the "analytical method" and "timekeeping method." This approach is highly effective for stable, repetitive, and easily measurable processes, such as processing documents or cleaning a territory. The second is the "Result-Oriented" (New Public Management) paradigm. This approach involves setting clear goals and key performance indicators (KPIs) for employees and departments, giving them broad freedom in choosing the ways to achieve these goals. In this case, the norm is not time, but the compliance of the achieved result with the established standard. This approach is suitable for managing variable, creative, and intellectual labor. The third important theory that complements these two paradigms is the Human Capital Theory. This approach, developed in the works of K.H. Abdurakhmonov, considers the employee's qualifications, knowledge, and experience as the main resource of the organization. From this point of view, it is substantiated that the normalization process should not hinder the employee's development, but on the contrary, should encourage them to improve their skills and perform more complex tasks. A comparative analysis of these theoretical approaches is presented in the table below.

Table 1. Comparative analysis of theoretical approaches to labor normalization

Criteria	"Process-Oriented" Approach (Scientific Management)	"Result-Oriented" Approach (NPM and Human Capital)
Main Goal	Minimizing labor costs,	Achieving set goals and

	increasing efficiency	quality standards
Object of Normalization	Labor operation, movement	Final product, service, achieved result
Main Method	Timekeeping, work time observations, standardization	Management by Objectives (MBO), Key Performance Indicators (KPI), benchmarking
Attitude towards Employee	Element of the production process, a "cog"	Strategic asset of the organization, "human capital"
Efficiency Criterion	Volume of product produced/work performed per unit of time	Quality of the achieved result, compliance with the goal, "customer" satisfaction

As can be seen from the table above, the labor normalization system in Uzbekistan's budget organizations contains elements of both approaches, but there is not enough systematic connection and integration between them. The "process-oriented" approach is more clearly expressed in the current regulatory documents, while the "result-oriented" approach is more declarative in nature. This creates the need to develop a new theoretical-methodological approach that harmonizes the two paradigms and takes into account sectoral characteristics. The next part of the article will develop theoretical proposals based on the synthesis of these two paradigms.

Results. Based on the theoretical analysis, an integrative-sectoral approach to labor normalization in budget organizations was proposed. The essence of this approach is that it abandons the idea of forcing labor normalization into a single, universal mold and is based on the sectoral groups of organizations. In this, for each group, based on the specific characteristics of the labor activity, the final product, and strategic goals, the optimal ratio and harmony of "process-oriented" and "result-oriented" methods are determined. The scientific novelty of the proposed approach is that it puts the sectoral context of normalization in the first place and consciously rejects the "one size fits all" principle. It seeks answers not only to the traditional question "how much time was spent?" but also to the modern questions "what result was achieved?" and "how well does this result correspond to the strategic goals of the sector?". Within this approach, the following main principles of labor normalization in budget organizations were formulated:

1. *Principle of Sectoral Specificity:* Each sector (education, healthcare, culture, etc.) has its own unique performance criteria. Therefore, a normalization method that is effective for one sector may not be suitable for another.

2. *Principle of Differentiation*: Within the same organization, the labor of different categories of employees (management, production, auxiliary) should be normalized using different methods. For example, it is advisable to use time norms based on timekeeping for auxiliary staff, and norms linked to quality and result indicators for production staff.

3. *Principle of Result-Orientedness*: Labor norms must be inextricably linked to the quality of the organization's final product or service. This, in turn, encourages employees not only to work more, but also to work better.

4. *Principle of Flexibility*: Norms should not be a rigid dogma; they should be regularly reviewed and updated as technologies, work methods, and the tasks set for the organization change.

The analysis revealed that labor normalization in budget organizations requires a differentiated approach depending on the sectoral affiliation of the organization and the ultimate goal of its activity, rather than uniform, universal methods. The proposed classification does not negate the existing normative-legal base, but enriches it with modern management theories and serves to ensure methodological continuity. This, in turn, creates a theoretical foundation for creating a scientifically based and effective system of human resource management in the budget sector.

Discussion. To assess the scientific and practical significance of the obtained results, it is important to compare them with existing research and theoretical concepts, as well as to identify the limitations of the study and future research directions. The proposed integrative-sectoral approach is fully consistent with the views of New Public Management (NPM) theorists on the importance of result-orientation and performance measurement to increase efficiency in the public sector. This approach is aimed at overcoming the limitations of traditional bureaucratic management and classical "scientific management," which focus only on process and rule adherence. If the classical approach emphasizes "doing the job right," our proposed approach prioritizes "doing the right job," that is, activities aimed at achieving the strategic goals of the organization. The works of leading experts in the field of strategic human resource management (SHRM) such as Michael Armstrong and Joan Pynes theoretically confirm our approach. They argue that determining the number of employees and analyzing the workload should depend not only on the quantitative volume of work, but also on the strategic goals of the organization and the competencies of the employees. Our classification attempts to apply this very principle to the sectoral groups of budget organizations in Uzbekistan. For example, in the healthcare system, when normalizing a doctor's labor, it is strategically appropriate to take into account not only the number of patients received, but also quality indicators

such as adherence to treatment standards and a decrease in the disease recurrence rate. In relation to the human capital concept of the local scientist K.H. Abdurakhmonov, our classification considers the employee's qualifications and development as an important factor in setting norms. This means that a highly qualified employee is expected not only to perform a larger volume of work, but also to solve higher-quality and more complex tasks. For example, in the field of education, for a teacher with a high qualification category, the norms may cover not only their teaching hours, but also their scientific-methodological activities, the creation of innovative lessons, and the achievements of their students in international olympiads. This, in turn, encourages employees to constantly work on themselves and to develop professionally.

The scientific and practical significance of the obtained results is manifested in several directions. Scientifically, the article fills the existing theoretical gap in the field of labor normalization in budget organizations. It softens the conflict between classical (process-oriented) and modern (result-oriented) paradigms and puts forward a new conceptual approach that integrates them. The practical significance is even broader. First, it is recommended to use this classification in budget planning. In this, when forming the wage fund, funds are planned not just based on the number of staff units, but as resources necessary to achieve the expected specific results and quality indicators. This ensures the targeted and effective spending of budget funds. Second, in staff optimization, organizations can rely not only on quantitative norms when reviewing their staff schedules, but also on the functional units necessary to achieve their sectoral goals. This allows for the reduction of unnecessary staff and the attraction of necessary specialists. Third, the system of employee performance appraisal and motivation can be radically reformed. At the same time, like any scientific research, this work has certain limitations. The main limitation is that the article is based on a purely theoretical-methodological analysis. The proposed classification and principles have not been practically tested (approved) on the example of a specific budget organization. Also, important socio-psychological factors affecting the normalization process, such as organizational culture, employees' resistance to change, and the managerial potential of leaders, remained outside the scope of the research. These limitations set new directions for future research.

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