

Artículo de investigación

Salary of agricultural workers: control and analytical aspect

Salario de trabajadores agrícolas: control y aspecto analítico
Salário de trabalhadores agrícolas: controle e aspecto analítico

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Abstract

The issues of organizing the accounting of payments with staff on wages at agricultural organizations, providing reliable and timely information to managers when making management decisions, deserve special attention because the interest of employees in the quality performance of their work depends on the policy in the field of labor payment. Yes, the rational organization of formation of information on settlements with workers and employees and an effective personnel policy is one of the objects of internal control of the organization. Formed information in the accounting system on the debt of the economic entity to its employees must be reliable since it is not only the basis for making managerial decisions but also enters into the array of analytical data of the Federal State Statistics Service. The article analyzes the current state of wages of agricultural workers. The analysis of nominal and real wages of workers in Russia as a whole for the last six years has been carried out. The specifics of wage formation in the agricultural sector are revealed: its features and shortcomings. As an improvement of the forms and systems of payment for agricultural workers, a transition to a grader form of payment

Resumen

Los temas relacionados con la organización de la contabilidad de pagos con el personal sobre salarios en las organizaciones agrícolas, el suministro de información confiable y oportuna a los gerentes al tomar decisiones de gestión, merecen especial atención porque el interés de los empleados en el desempeño de la calidad de su trabajo depende de la política en el campo de pago de mano de obra. El artículo analiza el estado actual de los salarios de los trabajadores agrícolas. Se ha llevado a cabo el análisis de los salarios nominales y reales de los trabajadores en el conjunto de Rusia durante los últimos seis años. Se revelan los aspectos específicos de la formación salarial en el sector agrícola: sus características y defectos. Como una mejora de las formas y sistemas de pago para los trabajadores agrícolas, se recomienda una transición a una forma de pago de grado. Se muestran las etapas de la introducción de un sistema de grado en una empresa agraria, así como el algoritmo para calcular los salarios de acuerdo con el nuevo esquema. Para evitar posibles errores en los cálculos con trabajadores agrícolas en la transición a nuevos sistemas salariales, se recomienda reforzar las funciones

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is recommended. The stages of the introduction of a grader system into an agrarian enterprise are shown, as well as the algorithm for calculating wages according to the new scheme. To prevent possible mistakes in the calculations with agricultural workers in the transition to new wage systems, it is recommended to tighten the functions of internal control. For this purpose, the authors developed a program for internal control of payments with personnel for remuneration based on the criteria for assessing accounting reports and the sectoral specifics of agriculture. The article is of a practical-oriented nature and will be useful not only for students in the field of Economics but also for heads of structural units, practicing accountants, auditors.

Keywords: Forms and systems of remuneration of labor, grades, the grading system of payment for work, agricultural workers, accounting and internal control of calculations with personnel on a salary of employment.

Resumo

As questões relacionadas à organização da contabilização de pagamentos com o pessoal sobre salários nas organizações agrícolas, o fornecimento de informações confiáveis e oportunas aos gestores na tomada de decisões gerenciais, merecem especial atenção, pois o interesse dos empregados na realização de ações A qualidade de seu trabalho depende da política no campo do pagamento de mão-de-obra, que analisa o estado atual dos salários dos trabalhadores rurais. A análise dos salários nominais e reais dos trabalhadores em toda a Rússia durante os últimos seis anos foi realizada. Os aspectos específicos da formação salarial no setor agrícola são revelados: suas características e defeitos. Como uma melhoria das formas e sistemas de pagamento para trabalhadores agrícolas, uma transição para uma forma de pagamento de grau é recomendada. As etapas da introdução de um sistema de graduação em uma empresa agrária são mostradas, bem como o algoritmo para calcular os salários de acordo com o novo esquema. Para evitar possíveis erros nos cálculos com trabalhadores agrícolas na transição para novos sistemas salariais, recomenda-se reforçar as funções de controle interno. Para isso, os autores desenvolveram um programa para o controle interno de pagamentos com pessoal remunerado com base nos critérios de avaliação dos relatórios contábeis e aspectos específicos do setor agrícola. O artigo é de natureza prática e será útil não só para estudantes no campo da Economia, mas também para chefes de unidades estruturais, contadores na prática e auditores.

Palavras-chave: Formas e sistemas de remuneração do trabalho, qualificações, sistema de classificação de pagamento por trabalho, trabalhadores agrícolas, contabilidade, controle interno de cálculos.

Introduction

Wages are the primary and necessary item of a worker's income, a means of welfare for himself and his family members. On the other hand, it is a fee and a reward for the results of the work of an employee (Savvateev et al, 2014). The salary performs the following functions: reproductive, stimulating, accounting, social and

de control interno. Para este propósito, los autores desarrollaron un programa para el control interno de pagos con personal por remuneración basado en los criterios para evaluar los informes contables y los aspectos específicos del sector de la agricultura. El artículo es de naturaleza práctica y será útil no solo para estudiantes en el campo de Economía, sino también para jefes de unidades estructurales, contadores en ejercicio y auditores.

Palabras claves: Formas y sistemas de remuneración del trabajo, calificaciones, el sistema de clasificación de pago por trabajo, trabajadores agrícolas, contabilidad, control interno de cálculos.

regulatory. Each function as part of a single whole - wages, not only presupposes the existence of other parts but also contains their elements. For example, functions such as accounting, reproduction, stimulating, simultaneously play a social role. In turn, the reproductive function

implements the stimulating and accounting functions of wages (Savvateev et al, 2014).

In modern economic conditions, it is required to introduce flexible and progressive forms and systems of labor remuneration since specific current wage systems are not able to raise labor productivity and employees' interest in the final financial result (Iurchak, 2015).

Methods

The theoretical and methodological basis of the research is the work of domestic and foreign scientists on the theory, methodology of accounting, analysis and control, management and other economic sciences, legislative and regulatory acts that regulate accounting for payroll staff, economic control and audit in the Russian Federation. For the analysis, materials of

statistical bodies, normative-planned and reference information of agricultural enterprises and organizations were used. In the course of the study, the following methods were used: analysis, computational-constructive, methods of systematization and generalization of research results.

Main Part

- Analysis of the current state of wages in the Russian Federation: The underdevelopment of the modern Russian labor market causes the absence of the realization of the functions of wages to the full, which leads to the non-fulfillment of wages by its role as an economic category-the price of labor (Savvateev and Rokotianskaya, 2012).

Table I - Average monthly nominal accrued wages of employees of organizations for certain types of economic activity in the Russian Federation (rubles)

Indicators	2010	2011	2012	2013	2014	2015
The whole economy	20952,2	23369,2	26628,9	29792,0	32495,4	34029,5
Agriculture, hunting and forestry	10668,1	12464,0	14129,4	15724,0	17723,7	19721,1
Fishery, fish farming	23781,9	25939,9	29201,4	32437,3	37061,9	46675,6
Manufacturing Processes	19078,0	21780,8	24511,7	27044,5	29510,5	31910,2
Production and distribution of electricity, gas and water	24156,4	26965,5	29437,1	32230,5	34807,9	36864,8
Building	21171,7	23682,0	25950,6	27701,4	29354,3	29960,0
Transport and communication	25589,9	28608,5	31444,1	34575,7	37010,5	38982,2
Financial activities	50120,0	55788,9	58999,2	63333,0	68564,5	70087,7
Public administration and military security; social insurance	25120,8	27755,5	35701,4	40448,7	42659,1	41916,2

Nominal wages express the total amount of money received by an employee for their work: work performed, service rendered or time worked (Savvateev et al, 2014).

The analysis of the average monthly nominal wages of employees by types of economic activity, presented in Table I, showed that in 2015, the highest wages were received by employees of organizations that carry out financial activities, and the lowest level of wages of agricultural workers.

It should be noted that the nominal wage does not give a complete picture of the actual level of wages since it is not the amount of money that is important in itself, but the number of goods that can be purchased on it (Hayes, 2012).

Unlike nominal, real wages take into account the purchasing power of money and is determined by the number of goods and services that can be purchased for a nominal wage at current market prices. The real value of wages depends on the level of prices for consumer goods and services, the amount of taxation, etc (Novashina, 2014).

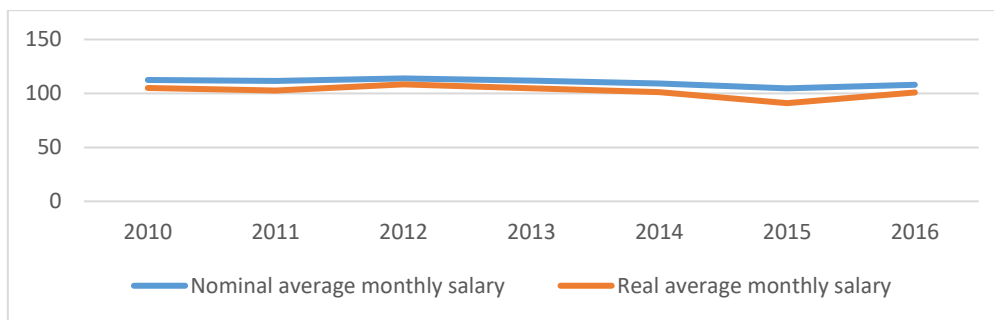


Fig. 1. Growth rates of real and average monthly wages of workers in the whole of the Russian Federation (in% of the previous year)

As can be seen from figure 1, the nominal average monthly wage for the last six years, although it had a positive growth rate, as a whole, tended to decline, in other ways, as well as the real one. This is because, under the conditions of continually growing inflation, the size of real wages will still decline, even with an increase in the nominal wage level. This is observed with an artificial increase in wages through forced indexation by the state. At the same time, the degree of satisfaction with the social situation in the population is decreasing.

It should be noted that in recent years, the arrears of Russian enterprises in wages have significantly decreased. Moreover, in 2015, according to Figure 2, compiled from Rosstat's data, the most considerable arrears in wages of workers are the organizations of manufacturing production of 1154 million rubles and the lowest indebtedness of the organization and fishery enterprises. Overdue debt of agricultural enterprises is at an average level and the end of 2015 about 189 million rubles.

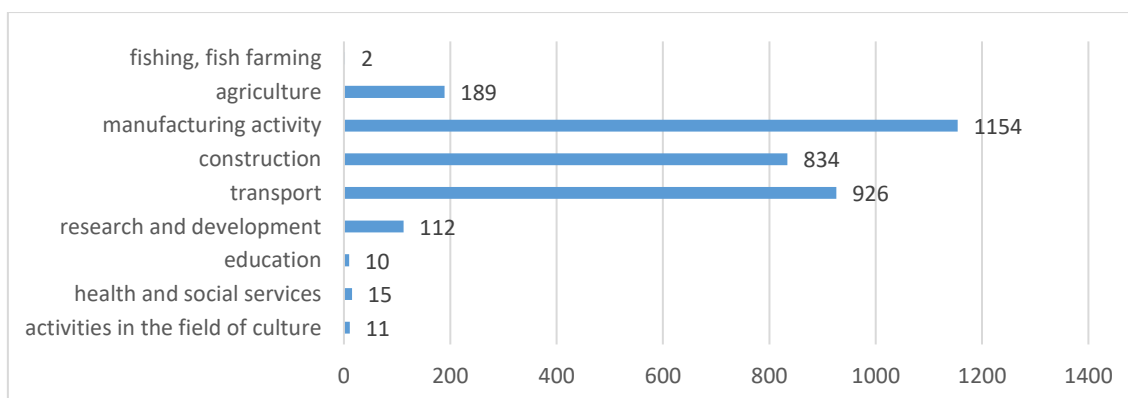


Fig. 2. Overdue debts of organizations on the wages of employees (at the end of 2015, million rubles)

Thus, the results of the analysis revealed specific problems and shortcomings in the organization of wages of workers in Russia as a whole: these are the low real wage growth rates in comparison with nominal wages associated with the growth of consumer prices, the presence of gender discrimination in setting a high level of wages, etc. These issues generally require elaboration at the state level and generally depend on the overall economic situation of the country as a whole. However, some aspects of the improvement of labor remuneration based on foreign experience can be implemented

directly by senior managers of the economic entities themselves.

- Perfection of forms and systems of labor remuneration in agricultural enterprises:

Organization of payment at agricultural enterprises consists of the following elements: labor standards, types, forms and systems of labor payment, tariff system (Karzaeva and Moschenko, 2009). Compensation at the enterprises is carried out in three types, presented in Table 2. If the primary and additional remuneration is made from the wage fund, the premiums, as a material reward for the

final results of the work of a particular employee, labor collective (link, brigade, farm, shop) and enterprises as a whole, are paid at the expense of the enterprise's profit (Savvateev and Rokotianskaya, 2012). It should be noted that until now in some agricultural enterprises and organizations of Russia there is a natural form of payment for labor. The availability of bonuses and the absence of payment of a part of wages in

non-monetary form will be inherent only to agricultural enterprises with a high level of profitability (Sharkov et al, 2017). In our opinion, in order to increase labor productivity, as well as the employees' interest in the final results of their activities, further improvement of the remuneration systems in this sector is necessary, taking into account foreign experience.

Table 2 - Forms and systems of wages in agricultura

		For tariff rates, official salaries
Types of wages	Basic	<hr/> Surcharge for products Encouraging timely and high-quality work, obtaining higher yields, increasing the productivity of animals, and more fully preserving them Increased payment for harvesting
	Additional	For super plan production, saving direct costs, high-quality products, etc. Extra charges for class, rank, length of service on a farm Supplement for the combination of professions
	Premiums	Payment from the fund of material incentives, profit for the final results of work

For example, in Russia, the grading system for calculating the salaries of employees is gradually spreading. Its essence lies in the fact that the amount of salary within the organization is not fixed for employees of the same positions and (or) specialties but represents the range within which the salary varies, taking into account what grade each employee belongs to (Avdokushin et al, 2015).

The term "grad" is formed from the English grade, which means "class" or "degree." The system of grades in pay means the establishment of several levels of wages for employees of the same specialty or position. At each level, from the lowest to the highest, you set your minimum salary within the general range (Valkovich and Sokolova, 2017).

The grader system has a certain similarity with the tariff system since both are built on the hierarchical arrangement of posts within the organization. The difference between them is that in the second case, the tariffs are set depending only on the complexity of the work, while the grades take into account a whole range of factors, including qualifications, possible consequences of the error committed, and so on (Shepel, 2014).

The grading system allows an employee to build a career within his or her level in the organization. At the same time, to increase the salary, there is no need for promotion - it is enough to get a higher grade so that even a lower-level employee can get more for his work than a worker from managerial staff. This is

another severe difference of the grader system from the tariff system, in which the posts are built in a strict vertical and salaries are raised only with the promotion.

The grading system does not always seem fair to employees, because they can receive different wages at similar and even identical working conditions. However, the establishment of a grader system is not discriminatory if the business qualities of employees establish the grades.

Advantages of the grader system are estimated in corporations in the US and Western Europe, where such a system was introduced earlier than in Russia.

The advantages of introducing a system of grades include the following:

- The employee is directly interested in improving the quality of his work.
- This is a successful alternative to such an anti-crisis measure as optimizing the number of employees by reducing them since the latter entails the emergence of a negative attitude of employees.
- This system is transparent, that is, it is obvious why the employee receives more or less than others. At the same time, the employee has bright growth prospects, and the employer understands the value of the employee and the compliance of his position.

There are, however, when introducing a grader system and cons, for example:

- The introduction of the system requires large-scale preliminary work on the formation of a right attitude of employees to the new system, as well as conducting analytical work aimed at studying the posts and relating the

professional level of workers occupying them. At the same time, in order to avoid subjectivity, it is desirable to resort to the services of third-party specialists in the initial setting of payment levels, which means additional expenditures.

- If the feed is incorrect, the introduction of the grader system can become a demotivating factor for purely psychological reasons, if the workers negatively assess their skills.
- Workers whose level of evaluation resulted in a reduction in the amount of labor remunerated, not correctly informed about the essence of the grader system, may regard this as discrimination and apply to the court or the State Labor Inspectorate.

The transition to a grader payment system, as well as its initial establishment in the formation of an organization, should be handled appropriately. The Russian Federation Labor Code does not explicitly regulate the procedure for securing the grader labor system, but it can be derived from the general provisions of the code and an understanding of the essence of the grading system. In general, organizations entering the grader system, go through the following stages (we present them in the form of table 3).

According to Art. 132 of Labour Code, the salary of the worker, is defined taking into account: qualification of the employee; the complexity of work; the amount of labor spent; quality of work. Subject to the provisions of Art. 22 of the Labour Code and paragraph 10 of the resolution of the Plenum of the Armed Forces No.2, the factors influencing the amount of the salary are also: work experience in the specialty or the position; health status; the level of education; profession and specialty.

Table 3 - Stages of introduction of the grading system of labor remuneration in agricultural enterprises

No	Stage of introduction	Who conducts
1	Collection of information on posts and employees replacing them	Employees of the organization
2	Analysis of collected information, assessment of the qualities of the employee, the complexity of work, etc. The assessment is aimed	appointed by the manager, or an outside organization. The latter is

	at identifying factors that affect the receipt of maximum and minimum payment.	preferable since it will avoid subjectivism in revealing the factors determining the amount of payment. However, at the same time, the risk of incompetence of the service provider is high, since the grading system is new for Russia
	Development of a payment system, for which an integrated work is carried out, which provides:	
	<ul style="list-style-type: none"> • distribution of factors on the scale of importance, while the same for different positions may have different meanings (the error of the seller-consultant in the clothing store and the surveyor's error entails different consequences); 	
3	<ul style="list-style-type: none"> • study of average market wages for employees in similar positions; • study of agreements and collective agreements in force in the organization; • Definition of grading groups; • determination of employee salary ranges 	
4	Checking for non-discrimination factors	The lawyers of the employing organization or those attracted from outside
5	Registration of the grader payment system	Employees of the organization (in accordance with the rules of record keeping established by the employer)
6	Familiarization of employees with the system of grades introduced for signature	Employees of the organization (in accordance with the rules of record keeping established by the employer)
7	Examination of the current system of payment in order to identify inaccuracies, "dead" factors and the like (it is recommended to spend some time after the introduction of the grader system)	Employees of the organization appointed by the manager, or an outside organization
8	Amendments to acts relating to remuneration for the elimination of identified inaccuracies, "dead" factors and the like	Employees of the organization (in accordance with the rules of record keeping established by the employer)

Simultaneously with the adoption of the provision, it is necessary to make changes in the job descriptions of employees, reflecting in them the requirements for the assigned level (grade).

After the introduction of the grader payment system, the procedure for calculating the wages

of employees is changing. The new calculation principle is reduced to the following algorithm:

1. Drawing up a standard questionnaire for all employees of the organization.
2. Allocation of minimum and maximum wage values for each particular position.
3. Calculation of the minimum and a maximum number of points, taking into account the identified factors.
4. Separation of the interval of points into several segments, the

achievement of which will correspond to a particular grade.

5. Determination of the amount of payment. For the lowest grade, the minimum set of factors will guarantee the average market pay for the job, for each subsequent level, the salary rises by a certain percentage or amount

Let's consider it on an example of the definition of salaries of the cleaner and the head of the department.

Employees, taking into account the selected evaluation criteria, you can assign points within the established range (Table 4).

Table 4 - Determination of the factors of the minimum and maximum number of points of the grader pay system in the agricultural enterprise

Criteria (factors)	1 point 5 points 10 points	1 point 5 points 10 points	1 point 5 points 10 points
Knowledge	Minimum	Secondary vocational education	Higher education and specialized knowledge
Experience	Up to six months	1-3 years	From 5 years
Responsibility	Only for your actions	For the performance of tactical tasks	For the implementation of strategic objectives
Adverse factors of work	None	Minor renewable health risk	Hazardous working conditions

In the organization of introduction, the system of 3 grades, with the following intervals for the cleaner:

- 1-3 points - 1 grade;
- 4-10 points - 2 grades;
- 1-16 points - 3 grades.
- For the head of the unit intervals are as follows:
- 1-11 points - 1 grade;
- 12-20 points - 2 grades;
- 21-30 points - 3 grades.

If the average market salary for the cleaner and head of the unit is approximately 15 000 and 50 000 rubles, respectively, and for each subsequent grade a 10% surcharge is established, the salary considered in the example of employees will be as follows:

- for the cleaner - 15000, 16500 and 18150 rubles for the 1 st, 2 nd and 3 rd grades respectively;
- for the head of the division (respectively) - 50,000, 55,000 or 60,500 rubles.

Thus, it is evident that the introduction of new and progressive payment systems in agricultural enterprises will generally promote the development of labor competitiveness, increase labor productivity and employee interest in the final results of their activities.

Discussion

The introduction of a grader payment system will require strengthening of control functions on the part of the system of internal control of economic entities since the specific nature of agricultural production will give rise to specific

difficulties in the transition to this system. It is evident that such large-scale economic entities with high financial stability and high profitability level, for example, as agrohholdings, can introduce such modern wage systems. One of the goals of introducing progressive forms of labor remuneration is the eradication of payment of a part of wages in non-monetary form (natural payment), which is found in some areas of the Russian Federation.

It will be necessary to strengthen the control functions of the internal audit departments in order to carry out preventive control over settlements with payroll staff with agricultural workers. As management decisions are made by top management by reliable information contained in the financial accounting financial soundness.

Such prominent accounting ones took the issues of organization of internal audit of settlements with personnel on payment in agriculture as Karzaeva N.N, Khoruzhy L.I, Alborov R.A., and others.

Results

Summarizing the works of these scientists, we can recommend the implementation of two-stage internal control of payments with staff for remuneration.

At the first stage, it is necessary to assess the effectiveness of the personnel policy and its administrative regulations. At the second stage, it is necessary to carry out actual control over the formation of reliable information on settlements with workers and employees of the economy.

As the audit practice shows, typical errors in the accounting of settlements with staff on wages related to the lack of effective personnel policy and its administrative regulation are:

- the lack of mandatory documents related to payment of labor,
- conformity of the form and content of documents with established requirements,
- non-observance of the working conditions provided for by the Labor Code of the Russian Federation and other regulatory acts (for example, not granting or granting, but less duration, forcing employees to overtime, non-payment of wages on time, etc.).

In turn, the actual control of the formation of reliable information on calculations with personnel on remuneration of labor should be carried out according to the internal control program developed by us, proceeding from the sectoral specifics of the activities of agricultural enterprises and organizations and in accordance with the main criteria for audits of financial statements (Table 5).

Conclusion

The analysis of the current state of wages has revealed specific problems and shortcomings in the organization of wages of workers in agricultural enterprises and organizations. Low income of agricultural workers requires a review of existing forms and systems of labor remuneration.

Based on international experience, it is necessary to improve the existing forms and systems of labor remuneration applied to most economic entities of the agricultural sector through the introduction of grades. In the conditions of transition to a grader payment system, it is necessary to strengthen the control functions of internal audit services in order to generate reliable information on the debts of economic entities for their employees.

The article is of a practical-oriented nature and will be useful both for students in economic specialties and for managers and accountants of economic entities, regardless of industry.

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Criteria for assessing accounting items	Audit procedures on the merits	Information sources	Sources
1. Complete	1. Checking the completeness of the reflection of obligations to workers and employees	No. T-2 "Employee's Card," No. T-3 "Staff Schedule" and data on the accounting of work (No. T-13 "Time Sheet", No. 410-APK "Work and Work Record Sheet", No. 411 - App «The tractor driver's account form», No. 412-APK «Tracklist of the tractor», № 414-APK «The charge for piecework» № T-49 «Settlement and payment statement», № T-51 «Estimated statement», № 413-APK "Calculation of the calculation of remuneration of labor to livestock workers"	inspection
	2. Rights and Responsibilities	2.1. Verification of the validity of the calculation of wages and other payments	No. T-1, Order (order) on the transfer of the employee to another job (No. T-5), Order (order) on granting leave to the employee (No. T-6), Schedule of holidays (Form No. T-7), Order (order) on the promotion of an employee (form No. T-11), as well as primary documents on labor accounting
3. Evaluation of obligations of agricultural organizations to workers and employees		2.4 Checking the basis of deductions from wages	Personal account (file No. T-54), note-calculation of the granting of leave to the employee (φ-number T-60), Note-calculation upon termination (termination) of the employment contract (dismissal) (No. T-61) , Account of Labor and Works (No. 410-AIC), Record of the tractor driver (file No. 411-AIC), tractor trail sheet (form No. 412-AIC), Calculation of calculation of remuneration of labor to livestock workers (file No. 413-AIC), Attachment for piecework (φ № 414-AIC), Statement of payment of natural payment (form № 415-AIC).
	3.1 Checking the correctness of the use of discharges, tariffs, quotations	3.2 Verification of the correctness of the application of computational methods for the calculation of vacation benefits for sick leaves	

4. Delimitation of the reporting period	3.3 Verification of the correctness of calculation of amounts of deductions from wages	Personal account (file No. T-54), note-calculation of the granting of leave to the employee (file-number T-60), Note-calculation upon termination (termination) of the employment contract (dismissal) (No. T-61) , Account of Labor and Works (No. 410-AIC), Record of the tractor driver (file No. 411-AIC), tractor trail sheet (form No. 412-AIC), Calculation of calculation of remuneration of labor to livestock workers (file No. 413-AIC), Attachment for piecework (φ № 414-AIC), Statement of payment of natural payment (form № 415-AIC)	Inspection, normative, accounting and documentary analysis
	4.1 Verification of the reasonableness or timeliness of the calculation of wages in this reporting period		
	4.3 Checking the timeliness of the depreciation of wages		
5. Disclosure	5.1. Verification of the correctness of assigning the amounts of accrued wages and other payments to the accounts of cost accounting and other accounts	No. T-54 "Personal account", No. T-49 "Settlement and payment statement", No. T-51 "Settlement statement", No. T-53 "Payment statement" Results of the turnover-balance sheet, or the leading book on account 70 "Settlements with staff for remuneration of labor," balance sheet.	inspection, accounting analysis, document analysis

Table 5 - The program of internal control of calculations with personnel on wages in agricult