

## ISSUES OF IMPROVING COST ACCOUNTING IN HEALTHCARE INSTITUTIONS

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### ABSTRACT

In the article, research was conducted on the issues of improving cost accounting in healthcare institutions, and conclusions and suggestions were formed within the topic.

**Keywords:** healthcare, budget organization, accounting, cost, funds

### INTRODUCTION

In the analysis of scientific studies on cost accounting and its control in health care institutions in the world, it was achieved to improve the quality and efficiency of medical services through the correct allocation of resources, cost accounting and effective organization of management accounting. In recent years, significant efforts have been made in order to maintain transparent and accurate cost accounting in the healthcare system. In general, controlling the formation and spending of funds in healthcare institutions, including effective management of costs, is one of the most important issues today.

### LITERATURE REVIEW

There are many academic studies of cost accounting research scholars, let's look at our own research on this. In particular, according to V.V. Kovalyov, the costs, firstly, when and only when the comparison is made, the corresponding costs of calculations occur in the form reflected, on the one hand, with incomes, and secondly, with financial resources. Accounting financial results are always "linked" to the selection of the accounting period. It is the main costs that are important for the calculation of the second financial result, because the last difference is calculated by comparing the financial income with the expenses (or the use of a part) that caused these different incomes[1].

According to M.I. Kuter, costs arise when the organization purchases commodity centers (long-term most tangible and intangible goods, raw materials, part of materials, semi-finished products, resale of goods, etc.) and material services of third parties. accessible organizations of the party (lighting, heating, sewerage, water supply, transport costs, services, etc.), production, as well as official settlements with employees, payment methods, groups of social and other obligations. The emergence of regulatory costs is accompanied by the correct payment of funds, other valuable assets, a decrease in the organization's claim rights (other receivables) and an increase in the value of the energy organization's debt obligations [2].

So the connections can be seen, the two authors' opinions on costs differ sharply. V.V. Kovalyov also decides that only employees are reflected in the increase in the report on the financial part of the results, and M.I. Kuter is issued on the payment of cash funds for the purchase of goods and services.

A.V. Fedotov states that "one of the main tasks of accounting in budget organizations is accurate control of expenses. According to him, the accounting and economic nature of budget expenses

is manifested by specific types of material, labor and monetary resources, which can be characterized qualitatively and quantitatively. Qualitative characteristics allow us to establish the general purpose of each type of costs of an economic nature and their quantitative value”[3]. Budget expenditures are centrally distributed funds that serve to express the economic role of the state to a certain extent. Therefore, they meet the same requirements as the costs of economic entities.

L.P. Kurochkina, "talking about the costs of health care institutions, notes that accounting and reporting of costs in medical institutions is one of the most difficult areas of accounting work, they consist of various types of activities, that is, budget and extra-budget costs"[ 4].

The Republic of Uzbekistan "is defined by the procedure for the review, approval and registration of budgeted organizations' expenditure estimates on funds allocated from the budget and revenue and expenditure estimates on non-budgetary funds, as well as the preparation and registration of the state table" [5].

According to this procedure, the main concepts are used:

-expenditure estimate is a document that reflects the one-year financial plan, the total amount of funds required for the financial year, the funds allocated from the budget for the items of expenditure, and the financial and accounting services centralized by the budget organizations and the recipients of funds from the budget.

- the use of the budget institution's non-budgetary funds (based on the provision of paid services to the population, from state-directed target funds or sponsors) is provided for in a document drawn up and approved by the organization, i.e. estimated expenses, and in this document, the sources of funds and compliance with the law the directions of use are indicated, and the forecasted volumes of extra-budgetary revenue receipts are reflected;

-in terms of expenses, it represents the specific types of payments, depending on the nature of the economic content of the State budget expenses mentioned in the article;

- at the end of the reporting year: "a temporary cost estimate for the next year is drawn up, that is, it is a valid document until the annual cost estimate of organizations is approved, and it is drawn up and regulated on the basis of the approved Regulation for Budget organizations until December 25 of the current fiscal year" [5].

## RESEARCH METHODOLOGY

Effective methods of analysis and synthesis, analytical analysis, and comparative analysis were used in the course of scientific research. In our research , we tried to study the problem in depth using the fields of comparative analysis and analytical analysis . Strategic directions leading to solving the problem are being defined.

## ANALYSIS AND RESULTS

If the goal of accounting is to provide external and internal users with accurate, complete and reliable information in a timely manner, its tasks, based on this goal, are to organize reliable, complete and timely information in enterprises and organizations. Therefore, it is appropriate to act on the basis of these goals and tasks in accounting.

Accounting in business entities is somewhat complicated, and is determined by keeping track of the earning and spending of funds. In budget organizations, accounting is organized on the basis of the approved estimate, control over the spending of budget funds is carried out.

It should be noted that one of the main tasks of accounting in budget organizations is to ensure accurate and timely implementation of accounting and expenses, as well as the maintenance of accounting documents. State budget expenditures are economic relations related to the distribution of state funds and their targeted use

Studies have shown that researchers and scientists have different opinions on accounting in budget organizations and its main tasks.

In accordance with Annex 4 of the Regulation "On the procedure for drawing up, approving and registering budget organizations and recipients of budget funds, budget estimates and staff tables", the funds provided for budget organizations should not exceed the funds allocated by the budget in the last quarter of the previous year, and the measures should be carried out in accordance with the law. can be determined by the amount of damages, that is, extra-budgetary funds received by budget organizations are funds that come to the disposal of institutions from extra-budgetary sources provided for in the legislation.

The approved organizational structure of the staff table of the budget organization is developed and approved in accordance with the norms of staffing, model staffing and budget financing. All additional expenses arising during the implementation of the budget will be subject to appropriate changes to the cost estimates of organizations in accordance with the procedure established by law. They will report the production figures for the next year in writing.

It is carried out according to the cost estimates, the calculation of the costs and the economic and social development indicators, as well as the strict order of saving and economy, in accordance with the needs for funds. When calculating costs, it is advisable to strictly follow the following:

- Laws of the Republic of Uzbekistan, other decisions of the Oliy Majlis of the Republic of Uzbekistan, presidential decrees, decisions and orders of the Executive Committee of the Republic of Uzbekistan;
- Departmental regulatory documents of the Ministry of Finance of the Republic of Uzbekistan;
- normative methods of planning the basis of budget procurement ;
- prices and definitions of goods and services regulated by our state, as well as prices of certain goods and services of business entities and organizations;
- Instructions and proposals of the heads of the ministries and departments of the Republic of Uzbekistan and the Republic of Karakalpakstan, departments and departments of the relevant authorities, and the heads of their organizations on the issues of drawing up cost estimates for the next year, if they do not contradict the legal documents. Including:
- funds for the salary in the cost estimate are made based on the budget documents, based on the salaries and rates of the employees of the institution and the additional payments allocated to them, the payment of bonuses calculated for one year, compliance with the current model statutes and regulations. Wages for work and services performed by the economic method are included in the estimates of the expenses of the next year, that is, the expenses of the budget year based on the volume of work provided for in the estimate;

Expenses for meals in healthcare facilities, children and other social budget organizations are calculated based on the natural norms of the day and the average annual number of meals approved for each type of organizations that receive funds from the budget approved by legislation;

- the costs for the purchase of medicinal products are determined according to the rate of drugs calculated per patient per day: in inpatients - per day, in hospitals - determined separately for each doctor, unless otherwise specified in the legal documents;

- expenses for the purchase of clothes, shoes, bedding, bedding and other soft goods for some groups of social and cultural organizations are carried out within the funds allocated on the basis of the current norms of material supply;

Organizations that have the status of a legal entity and have expenses outside of budget funds and have other sources of reimbursement of these expenses also prepare estimates for additional income and expenses arising from them.

The health sector occupies a special place in the socially oriented market economy. World experience shows that the health care system works effectively with various forms and organizational-legal structures of medical institutions.

Our above indicators show that "the spending of funds allocated to the health care system from the state budget is carried out mainly through the allocation of funds to budget organizations" [6].

For example, in 2010, 1,716.5 billion soums were allocated, and by 2020, this indicator shows 19,397.2 billion soums. That is, we can see that in 2020 it increased by 8.85% compared to 2010. This indicates that the state pays great attention to health care. This is done on the basis of ensuring rational and purposeful spending of funds, as well as formation of relevant information and organization of centralized accounting in them.

In accordance with Article 61 of the Budget Code, "incomes of the fund for material promotion and development of medical institutions are formed at the expense of the following"[7]:

- up to 5% of the total amount of the budget allocated to medical organizations to "funds allocated from the budget;

- realization of goods (works, services) according to the specialization of activity, i.e. income from sale;

- funds saved according to the cost estimate at the end of the last working day of the reporting quarter;

- a part of the funds received from the lease of the property on the balance sheet of the medical organization;

- funds left at the disposal of the budget organization based on the established procedure ;

- formed at the expense of funds from sponsorship" [5].

## CONCLUSION

From the above, we can see that the formation of costs in health care institutions has its own characteristics. That is, while the structure of expenses requires accurate planning, they are taken into account based on real facts. This is directly related to the composition, number and other characteristics of the similar field.

In order to more effectively use the state budget funds in the healthcare system, the following tasks have been defined:

- clearly defining the volumes of free medical care for citizens guaranteed by the state;
- it is necessary to adopt a state program on the development and implementation of the minimum level of state social standards. In this case, it will be necessary to develop financial spending norms, tariffs, develop procedures, and take measures to expand the possibility of more effective use of state budget funds in the health care system.

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