

IMPROVING FINANCIAL CONTROL IN THE HEALTHCARE SYSTEM

Shanasirova Nodira Abdullayevna

Tashkent State University of Economics "Department of Financial
Analysis and Audit", Ph.D., Associate professor

ABSTRACT

The article examines the work of research scientists on the improvement of financial control, reveals the importance of financial control in the healthcare system of our country, and draws a conclusion.

Keywords: financial control, internal audit, health care, cost.

INTRODUCTION

The purpose of establishing financial control in the healthcare system is the effective use of financial resources and the establishment of control over compliance with current financial legislation. In a broader sense, one of the most important tasks of financial control is the implementation of financial policies, as well as control over the targeted and effective use of funds in the health care system and proper adherence to the budget.

First of all, the implementation of financial control in different forms of ownership is unique. The fact that we took healthcare institutions as the object of our research and their implementation within the framework of the state-owned healthcare system is also a clear expression of this, which justifies the relevance of our research.

LITERATURE ANALYSIS

First of all, when we talk about the word control, "control" (French - literally "a list kept in duplicate") means to check [1].

According Gorbunovoi O.N. to the opinion: "Financial control is a non-governmental body that does not have special authority to determine the activity of state bodies and, in some cases, the legality and reliability of financial transactions, to evaluate and report on the economic efficiency of financial and economic activities. increase of new reserves, increase of revenues to the budget and preservation of state property" [2].

According to M.V. Melnik, financial control is the verification of compliance of financial, monetary, currency operations with the requirements of the law, rules and regulations established by the state and owners by special authorized bodies. "Accordingly, state financial control is financial control carried out by state bodies or on behalf of the state to ensure the unified state financial policy and financial interests of the state and its citizens" [3].

According to A.N. Maloletko: "Financial control is a set of measures and operations on the application of certain forms and methods, which are created to check the financial and related issues of the activities of economic entities" [4].

E. Yu. Gracheva "financial control is regulated by the legal norms of the state, city, state bodies and organizations, and other economic entities in order to verify compliance with legality by all entities in the process of financial activity in order to achieve socially important goals." E. Yu. Gracheva believes that financial control can be carried out not only by state bodies, but also by

municipal and public organizations. However, the object of financial control, in his opinion, is only to check the legality of financial activity" [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.

ANALYSIS AND RESULTS

State financial control greatly helps state bodies achieve their goals and contributes to increasing the efficiency of their activities. Based on the characteristics of the national culture of public administration, the public financial system should be adapted in such a way that it is ready for economic, operational and legal changes. Development of a stable state financial control system is a broader task than following any political, model and process. Appropriate values are required to design an appropriate environment and level of supervision for public financial supervision.

Our research shows that only a fraction of the financial burden is working in health care. That is, all the studied cases are related only to the internal audit, and there were no cases specific to financial control. Normative documents have not been developed in this regard. It was established on the basis of only one Presidential decision, and the working procedure and accountability issues of the internal audit and financial control service have not yet been clearly reflected in any official document.

Therefore, we have developed a draft Regulation on the financial control service in the health care system. In accordance with the decision of the President of the Republic of Uzbekistan dated August 21, 2017 No. PQ-3231 "On further improvement of the financing mechanism of educational and medical institutions and the state financial control system", the internal audit and financial control services carry out control over the targeted spending of budget funds and accounting, aimed at prevention and prevention of violations of budget legislation determines the implementation of measures".

"The amount of expenses allocated by the state to the healthcare system in our country is also constantly mentioned in the section of the State budget expenses, including the total expenses and expenses of the social sector and social support of the population in Table 1 for the period of 2019-2021" (Table 1).

Table 1 Total expenses and expenses of the social sphere and social support of the population (billion soums) [6]

Indicators	Years		
	2020	2021	2022
Social sphere and social support of the population	63176.7	80 671.8	105 199.5
From this:			
<i>Health care</i>	19 397.2	23 316.8	27 288.3
<i>Education</i>	29,961.1	39,640.8	50 271.3
Total costs	144 142.7	188 257.1	236 692

As can be seen from Table 1, the funds allocated from the State budget for the social sphere and social support of the population in 2020 are 63,176.7 billion soums, in 2021 and 2021 are 80 671.8 billion soums, and 105,199.5 billion in 2022. has a tendency to increase to soum . The share of spending on health care has also steadily increased. We can see that in 2022, the largest share after education belongs to the health care system, and it has increased by 27,288.3 billion soums in the expenditure allocated to the social environment and population support. In addition, from 2020, the increase in public spending on health care largely led to the attraction of additional resources for the fight against the coronavirus infection, and 3,846.3 billion from the fund for combating the crisis. soum was directed.

State budget expenditures for 2023 have been approved at 257,734 billion soums, i.e. 24.1% of GDP.

Of course, due to the correct allocation of these funds, it is important to strengthen the audit, which serves to increase the importance of financial audit and internal audit in the health care system.

It should be noted that state financial control has a preventive nature and allows to prevent possible negative consequences. It would be desirable for the internal control system to be focused on budget expenditure planning, strengthening preventive measures, evaluation, confirmation of the reliability of the budget report, increasing the efficiency of the rational use of budget funds, and organizing it in accordance with international standards.

CONCLUSION

In the course of our research, we developed an improved definition of the concept of state financial control based on our studies of the organization and conduct of financial control in the health care system. That is, " state financial control - study, comparison and taking appropriate measures of accounting, financial, statistical, banking and other documents of the control objects for the purpose of carrying out inspections for the implementation of legal documents related to the field ".

REFERENCES

1. Bibliofond- <https://www.bibliofond.ru/view.aspx?id=499532#text>
2. Gorbunovoi O.N. Finansov o e prav o : uchebnik / pod ed. M.: Yurist' , 1996. - 400 p.
3. M e lnik M.V., Pant e leev A.S., Zvezdin A.L. R e vision i control: Study guide /Podred. prof. MB Melnik- M.: ID FVK-PRESS, 2003- 520 p.
4. Maloletko A. N. " Control and revision " : Study guide. Moscow: KNORUS, 2006. - S. 312 p.
5. Grachevoy E.Yu.— Finansovoe pravo: uchebnik dlya bachelorov / pod ed. M.: Prospect, 2013. — 576 p.
6. Prepared by the author based on the budget data of the Ministry of Finance of the Republic of Uzbekistan for 2020-2023.