

IMPROVING TREASURY PERFORMANCE IN PAYING SOCIAL SECTOR COSTS

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Аннотация. Мақолада давлат бюджетининг кассали ижроси, ғазначилик тизимида ижтимоий соҳа харажатларини тўлаш механизми ҳамда бюджет ташкилотлари ва ғазначилик ўртасида “электрон ҳужжат айланиши” тизимини жорий этиш тартиби ўрганилган. Ғазначилик фаолиятининг бюджет харажатларини молиявий назорат қилиш, Харажатларни тўлаш учун рухсатномаларни тасдиқлаш ва харажатларни тўлаш, молиявий ресурсларни тақсимлаш ёки лимитларни белгилаш каби йўналишлари ўрганилган. Ўзбекистон Республикасида ижтимоий соҳага қаршли бюджет ташкилотларида бюджет маблағларидан фойдаланиш самарадорлигини ошириш, бюджет харажатларининг шаффофлиги ва ошқоралигини таъминлаш масалалари ёритилган.

Калит сўзлар: Давлат бюджети касса ижроси, ижтимоий соҳа, соғлиқни сақлаш тизими, таълим, ғазначилик тизими, бюджет мажбуриятлари, тўлов.

Аннотация. В статье изучено кассовое исполнение государственного бюджета, механизм оплаты расходов социальной сферы в казначейской системе, а также порядок внедрения системы «электронного документооборота» между бюджетными организациями и казначейством. Изучена такие направления казначейской деятельности, как финансовый контроль расходов бюджета, утверждение разрешений на оплату расходов и оплату расходов, распределение финансовых ресурсов

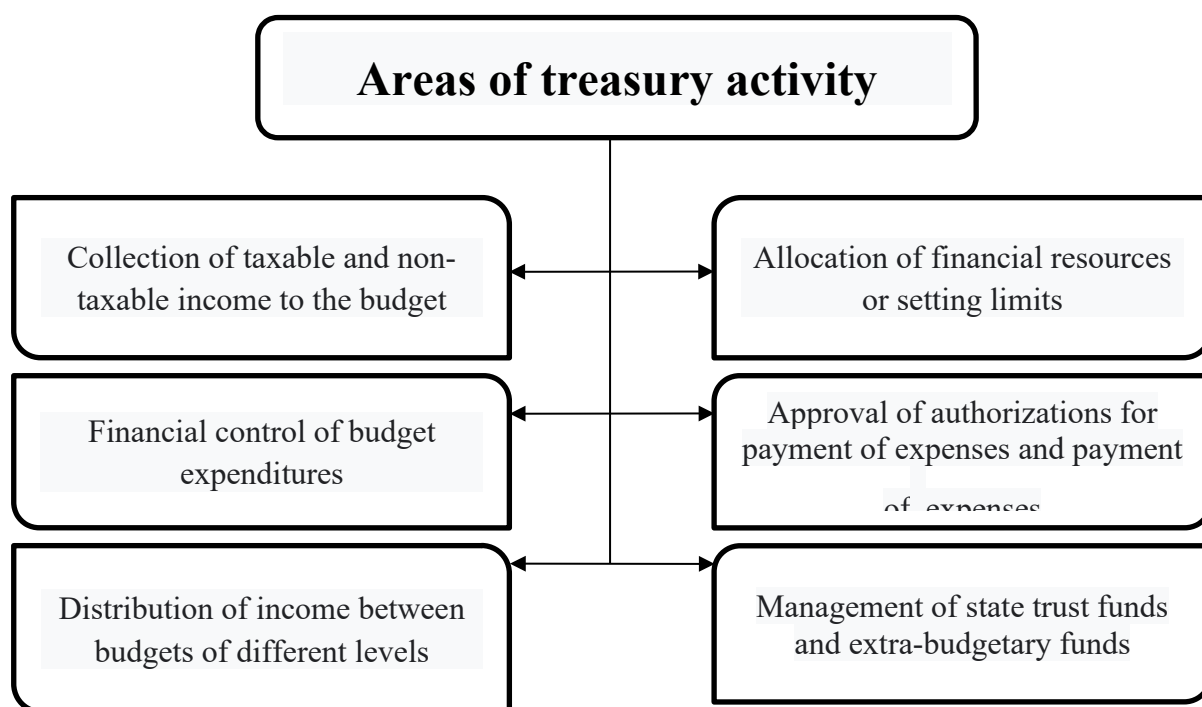
или установление лимитов. Освещены вопросы повышения эффективности использования бюджетных средств в бюджетных организациях, относящихся к социальной сфере а также обеспечения прозрачности и бюджетных расходов в Республике Узбекистан.

Ключевые слова: Кассовое исполнение государственного бюджета, социальная сфера, система здравоохранения, образование, казначейская система, бюджетные обязательства, оплата.

Annotation. The article examines the procedure for financing the health care system from various sources and the need for a mechanism of state health insurance, private medical services and voluntary health insurance in the health care system of foreign countries. The classification of the health care system budgetary, insurance and private models in foreign countries has been studied . Theoretical approaches to protecting the economic and social interests of health insurance subjects have been studied. The issues of reforming the healthcare system, creating a healthcare system that ensures the quality and popularity of medical care to the population, and forming a conceptually new financing model in the Republic of Uzbekistan are covered.

Key words: Cash execution of the budget, social sphere, healthcare system, education, treasury system, budget obligations, payment.

"Cash execution of the state budget is the collection, storage and distribution of budget funds in the process of budget execution, accounting and preparation of reports on operations carried out with these funds. In other words, "treasury execution of the budget is the organization of execution of state budget expenditures and budget revenues." It is the effective management of budget funds and the single budget account by the state authority (treasury), which is the cashier of all budget organizations, recipients and distributors of funds from the budget. The following figure shows the directions of treasury activities.



1-picture. Areas of treasury activity

Treasury implementation of the State budget of the Republic of Uzbekistan consists of entering all revenues into the Unified treasury account, as well as paying the expenses of the State budget from this account. The Unified Treasury Account was opened in the Central Bank of the Republic of Uzbekistan on December 1, 2011 by the Treasury Department, and from January 1, 2012, the balances of all regional treasury accounts were transferred to the Unified Treasury Account. From the date of transfer of the balances of all regional treasury accounts to the Unified treasury account, cash outages in the regions were eliminated and the sequence of payments was fully achieved. In the current conditions, "In order to ensure the completeness, reliability and strategic orientation of the State budget, measures should be taken to include the funds in the non-budget personal treasury accounts of all state special funds and budgetary organizations to the State budget, as well as to include in the budget

report the consolidated total financial indicators of the State budget and state special funds in a single form. must be submitted”¹.

At the request of budget organizations, recipients of budget funds, and recipients of funds from the budget of the Ministry of Finance, treasury units shall send extracts from their personal treasury accounts for relevant expenses no later than the next business day after the day of operations, according to the order of the Minister of Finance of the Republic of Uzbekistan dated March 24, 2016 "Personal treasury in the information system of the Ministry of Finance of the Republic of Uzbekistan" submits in the form in accordance with the Rules "On approval of the Rules for keeping accounts". Budget organizations connected to "UzASBO" SC can receive extracts from "UzASBO" SC in the form of electronic documents. Extracts and annexes submitted in electronic document form are equivalent to paper documents and have the same legal force as them. The most important aspects of the implementation of the "electronic document circulation" system between budget organizations and the treasury are as follows:

- transfer of documents through "electronic" communication networks using electronic digital signature to pay budget obligations and obtain relevant statements;
- "electronic" authorization of payments from budget funds (scanned samples of primary documents);
- development of technologies for receiving cash funds by corporate plastic cards by budgetary organizations.

To sum up, in the treasury, it is necessary to put an end to debtor and creditor indebtedness of budget organizations, to improve reports on budget execution, to control the spending of funds approved in budget organizations' budget classification according to the budget classification, through tenders and competitions to ensure the quality of the purchase of goods, works and services

¹ Ўзбекистон Республикаси Вазирлар Маҳкамасининг “2020-2024 йилларда Ўзбекистон Республикаси давлат молиясини бошқариш тизимини такомиллаштириш стратегиясини тасдиқлаш тўғрисида”ги 506-сон Қарори. 2020 йил. 24 август.

for budget organizations. drawing up contracts and controlling the use of budget funds for specific purposes on the basis of state procurement are the requirements of the treasury system.

The advantage of the state budget treasury execution over the banking system is that the state budget treasury execution follows a step-by-step implementation sequence, and payments are made on the condition that debtor and creditor debts are not allowed.

Treasury activities have a positive effect on the planning of State budget revenues and expenditures, the implementation of expenditure payments, the preparation of financial reports on budget execution, and the performance of financial control tasks. "There is no need to wait for budget funds in the cash execution of the state budget, because a stable fund will be established for quick financing of budget expenses in this area on the basis of receipts in the form of income in the Unified Treasury account.

Treasury execution of the budget is the organization of treasury execution of state budget expenditures and budget revenues. As "cashiers" of budget organizations, treasury bodies organize the Unified treasury account and manage the calculation of funds. State social policy is implemented through the expenses of budget organizations, social allowances are paid to the population, and social sector expenses are financed from the budget. Other than the Treasury Service Committee under the Ministry of Economy and Finance of the Republic of Uzbekistan, no other body has the authority to ensure the timely and targeted delivery of State budget funds to budget organizations. The results of the Treasury Service Committee are important for society.

Issues such as the effectiveness of budget funds use, transparency of expenses, transparency, and the presence of corruption in procurement are of particular importance in organizations belonging to the social sector. The effectiveness of purchasing goods, work, and services depends on the quality and timely performance of public services. It would be appropriate to improve

the state procurement system, which provides the interests of the state customer (budget organization) as much as possible.

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