

FEATURES OF FINANCIAL CONTROL IN THE HEALTHCARE SYSTEM

Kuliboyev Azamat Shonazarovich

Doctor of Philosophy in Economic Sciences (PhD)

Tashkent State University of Economics (TSUE)

e-mail: azamatkuliboyev@gmail.com, ORCID: 0000-0002-3357-070

Abstract:

The organizational - methodological aspects of financial control in the healthcare system were considered in the scientific research work. The types of financial control and their application are scientifically - practically based. The results of financial control in the healthcare system and their documentation were studied.

Keywords: Budget, control system, financial control, healthcare system, inspection, state financial control, medical organization, state property, types of control.

Currently, the level and position of interaction between members of society confirms the following hypothesis formed at the beginning of the last century: control is one of the main and system-forming functions of management at any level.

The absence of an effective control system in society will certainly reduce the quality of management, disorganize the work of management subjects and break executive discipline.

That is why control is an integral part of the management process. In the process of state administration, a number of functions that ensure a closed cycle of administration are performed. These can include the following:

- planning, which includes determining the goal and measures to achieve it;
- organization as the implementation of certain actions aimed at solving problems and achieving goals;
- motivation, ensuring people's interest in achieving the goal;
- control that determines the level of achievement of goals and allows transition to a new management cycle.

We should emphasize that control is both the final stage of the management cycle and the beginning of a new management cycle. There is no management without control [3].

Based on this, we can say that control is the most important stage of the management cycle at the stage where the results of the impact on the controlled object are evaluated according to the level of achievement of target intermediate indicators and negative deviations are detected, at this stage their causes are determined, and measures are taken to eliminate negative factors. Control must be timely, accurate and precise to be effective.

The role of control in economic management is that it is not limited to identifying deviations from the established goals, but its information is used to ensure the balance of the entire management system, to develop it and to make more optimal management decisions.

One of the types of control is state financial control. State financial control is a complex concept that is an integral element of state management, control and financial relations. The specific characteristics of the industry and industry are taken into account during financial control [4]. In particular, the special features of financial control in healthcare are reflected in its goals and tasks.

Currently, the two sectors of the health care system - public and private systems are interdependent and complement each other, which determines the nature of the financing flow.

The purpose of financial control in the healthcare system is to ensure the legality and efficiency of the use of budget and extra-budget funds, state property.

The main tasks of financial control in the healthcare system are expressed in the following figure 1.



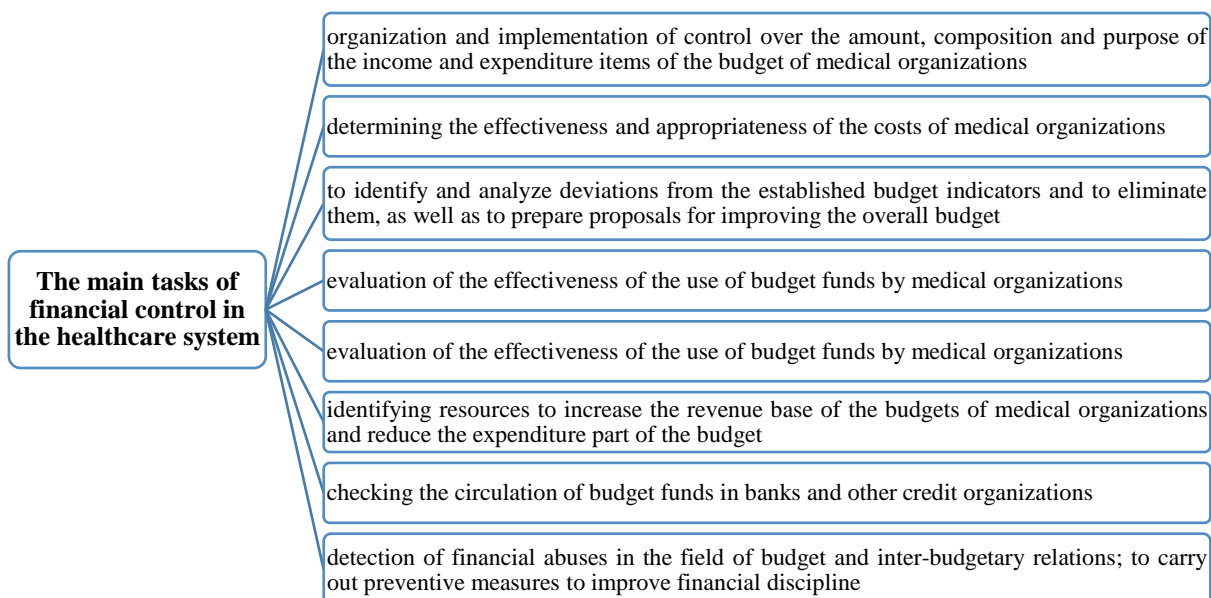


Figure 1. The main tasks of financial control in the healthcare system¹

In financial control operations, its classification is accepted according to a number of signs:

- according to the application forms;
- on subjects and objects of control.

Thus, in the healthcare system, according to the forms of financial control, the following control is divided into the following types of inspections (Figure 2).

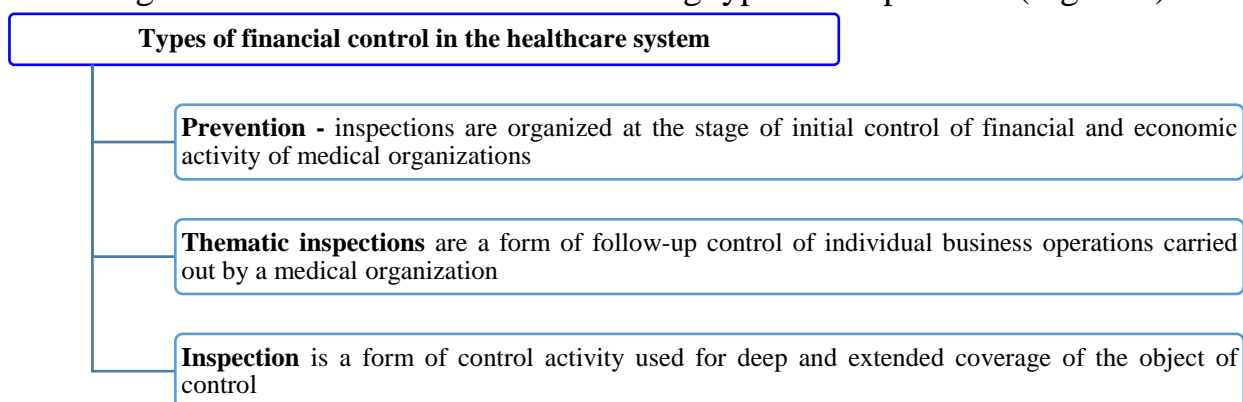


Figure 2. Types of financial control in the healthcare system²

¹Created by the author

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Each type of financial control in the healthcare system has its own advantages. The preventive type of inspection is the most effective method of financial control, as it allows to prevent various financial violations and loss of resources in the economic activities of medical organizations.

During thematic inspections, regulatory and legal information, accounting information, timekeeping monitoring are used, as well as selective inventory of valuables and cash register inspections can be carried out.

The peculiarity of the inspection is that various sources of data reflecting all its economic activities are used during the inspection of the object, and violations are confirmed by primary documents (estimates, accounts - invoices, contracts, payment receipts, etc.).

Also, according to the objects of control, control activities in the health care system can be divided into the object inspection of individual medical organizations on the use of budget and extra-budgetary funds [5].

As one of the types of management activities, financial control in health care should be carried out based on a number of mandatory principles [6]. These principles include: legitimacy, independence, objectivity, transparency and efficiency.

Authorized bodies constantly monitor the use of funds allocated from the republican and local budgets and extra-budgetary funds for healthcare.

In accordance with the current legislation, administrative and criminal punishments are provided in our country for crimes in the use of financial funds and state property. Persons guilty of violating the legislation on the budget shall be liable in accordance with the established procedure [2].

Based on the results of financial control, an audit report is drawn up, it is signed by the financial control staff and the head of the audited medical organization.

On the basis of the inspection report, a presentation is prepared, in which measures are taken to eliminate the violations within a specified period, or an order is issued, which must be executed at the time of its receipt.

Financial control bodies must monitor the implementation of recommendations and instructions. If they are not observed, administrative measures will be taken in the form of a fine.

Thus, the analysis of the foundations of financial control in healthcare confirms the hypothesis that the theory and operation of the country's management provides a



comprehensive approach to the implementation of the control function at all levels of healthcare in the country.

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