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FINANCING HEALTH FACILITIES IN RESULTS-ORIENTED BUDGETING.

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Abstract: This article examines the theoretical foundations of outcome-oriented budgeting and the analysis of health sector expenditures and their role in the state budget and their current status. The economic nature of result-oriented budgeting and its role in state budget management.

Keywords: The state budget of the Republic of Uzbekistan, budget expenditures, result-oriented budgeting, the importance of medical insurance in health care institutions.

As a result of continuous improvement of medium-term budget planning, opportunities to identify free financial resources available in the medium term will expand. With the introduction of the mechanism of budget distribution and expansion of their budget powers among budget recipients, the opportunities of budget organizations and budget recipients to set their goals and plan their specific actions accordingly will also expand. The main focus is on budget funds focused on increasing the efficiency of use. Based on this, it is necessary to take appropriate measures to expand the indicators for evaluating the effectiveness and efficiency of the use of allocated budget funds. At the moment, the necessary mechanisms for the introduction of "Program budgeting" will be determined, the advantages and disadvantages of this system will be studied, and the methods of determining the costs of financing current and new activities will be developed. In particular, changes are made to the current budget classification, and it is planned to introduce the classification of state expenditures by programs.

With the adoption of the decision of the President of the Republic of Uzbekistan dated December 26, 2018 "On the forecast of the main macroeconomic indicators of the Republic of Uzbekistan for 2019 and parameters of the state budget and budget targets for 2020-2021" Presidential Decree-4086, implementation of the tasks envisaged for the transition to result-oriented budgeting practice in our country is important. Based on this, it is necessary to take appropriate measures to expand the indicators for evaluating the effectiveness and efficiency of the use of allocated budget funds. In the implementation of these tasks, it is important to introduce and increase the efficiency of financing of healthcare institutions in our country today. As a result of continuous improvement of medium-term budget planning, opportunities to identify free financial resources available in the medium term will expand. With the introduction of the mechanism of budget distribution and expansion of their budget powers among budget recipients, the opportunities of budget organizations and budget recipients to set their goals and plan their specific activities accordingly will also expand. The main focus is on increasing the efficiency of the use of budget funds. Based on this, it is necessary to take appropriate measures to expand the indicators for evaluating the effectiveness and efficiency of the use of allocated budget funds. In contrast to developed countries, China's "result-oriented budgeting" (result-oriented budgeting) reforms were implemented in the context of a socialist political-economic system. Results-oriented budgeting instruments were first developed in the West to overcome the difficulties in managing budgetary resources faced by local authorities. However, under the conditions of a socialist system, a complex method based on "consumption-production" analysis is used to manage public finances. NYB instruments were first developed in the West and were

aimed at overcoming the difficulties in managing budgetary resources faced by local authorities.

The implementation of results-oriented budgeting elements in China began with the application of the system of evaluation of the performance of government bodies. Since 2001, small experimental plots have been operating in Hube, Hunan, Hebe and other provinces, where the budget funds administration efficiency assessment system has been used. Results-oriented budgeting in China is done from the bottom up. The evaluation of the effectiveness of the administration of budget funds begins with the analysis of indicators that directly reflect the level of efficiency of its object. Results-oriented budgeting reforms in Western countries are implemented from the top down, exhibiting a series of structures at each stage of the budgeting process. Such an approach allows not only to gain considerable experience from the practice of reforms in experimental areas, but also to determine the priorities of budget policy.

World experience shows that it is important to form result criteria for receiving budget funds when using methods such as result-oriented budgeting and result-oriented budgeting. The relevance of the issue is expressed by the existence of the following complications in financing the health sector in our country:

In conclusion, it is appropriate to say that today, many developed and developing countries are developing budget practices for the medium or long term. The experience of the EU member states shows that it is the most appropriate and appropriate for the economic policy covering the coming budget year and the following two, a total of 3 (three) years. Medium-term budgeting or results-oriented medium-term budgeting is now widely recognized as a key element of public financial management reform.

In results-oriented budgeting, health insurance allows our people to ensure their Constitutional rights to receive a guaranteed volume of medical care free of charge at the expense of state funds. Because some sections of the population may not have the opportunity to use the services of paid hospitals or private hospitals. In such a situation, the fact that the state undertakes the obligation to provide its citizens with guaranteed medical services, that is, providing free medical services at the expense of the insurance fund within the framework of a package guaranteed to all, means that the state does not stop taking care of the health of citizens with poor financial conditions.

At the same time, as a result of such attention to human health and well-being in our country, the quality of medical services provided to the population in health centers is increasing, and wide opportunities are being created for citizens. It should be noted that before the introduction of State medical insurance mechanisms in the health sector, the medical experience of countries such as Singapore, South Korea, Japan, France, Germany, Norway, and Russia was thoroughly studied. The analysis showed that special health insurance funds are operating in many countries today. Their main goal is to finance the mandatory health insurance system to ensure quality medical and preventive care for patients. The full implementation of the insurance system in the medical field will help to increase the share of primary medical and sanitary care within the funds allocated to the health care system, and to increase the level of quality medical care for representatives of socially vulnerable categories of the population.

It also creates an opportunity to improve the financial independence of medical institutions, expand the mechanisms of financial incentives for medical workers, and develop a competitive environment in the market of medical services by involving private medical organizations in providing state-guaranteed medical care to the population.

In November 2020, the head of state signed a decision on the implementation of a pilot project on the introduction of a new model of the organization of the health care system and state medical insurance mechanisms in the Syrdarya region. According to this

document, the State Medical Insurance Fund was established from December 1, 2020.

In December 2022, the president stated in his appeal that the transition to state health insurance will be accelerated and that it will be introduced in Tashkent from 2023, and later in other regions.

At the beginning of the year, this date was announced as July 1. The Ministry of Health announced the introduction of mechanisms of state medical insurance in Tashkent from July. For this purpose, digitization of medical institutions has been started.

By the decision of the President in September, the deadline for the introduction of medical insurance in Uzbekistan was set at the end of 2026. From 2024, the State Medical Insurance Fund will be transferred to the system of the Ministry of Health, and from 2027 it will become an independent fund.

It also creates an opportunity to improve the financial independence of medical institutions, expand the mechanisms of financial incentives for medical workers, and develop a competitive environment in the market of medical services by involving private medical organizations in providing state-guaranteed medical care to the population. In a word, it creates the ground for further improvement of the quality of medical services provided to the population.

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