

## Practice of Financial Management of the Social Sector in Treasury Implementation of the Budget

Касимова Гуляр Ахматовна

Тошкент молия институти “Бюджет ҳисоби ва ғазначилик иши”

кафедраси профессори, и. ф.н.

### Abstract:

The article examines the planning of state budget revenues and expenses, payment of expenses, preparation of financial reports on budget execution, and financial control tasks of the treasury bodies. Cash execution of the state budget, the mechanism of payment of social sector expenses in the treasury system, and the procedure for introducing the "electronic document circulation" system between budget organizations and the treasury were studied. In the Republic of Uzbekistan, the implementation of successful methods and technologies of the treasury bodies in the payment operations of budget organizations belonging to the social sphere, the operation of the Unified treasury account, the registration of contracts, the effective management of cash flows in the treasury accounts, etc.

**Keywords:** State budget cash flow, social sector, healthcare system, education, treasury system, budget obligations, payment.

### Introduction

Related to the political, economic and social tasks of the state. "Budget expenses include financing of economic expenses, socio-cultural (education, health, culture) activities, protection of the country, maintenance of administrative and law-order bodies, payment of state debts, expenses of supporting regions.

In modern conditions, budget expenses are considered as an integral part of the financial activity of budget organizations, this feature of budget expenses reflects the social nature of budget expenses. Another important feature of budget expenditures is that, due to the nature of the state's permanence, it depends on the state's continuous performance of its functions. The treasury system fulfills the obligations of the budget organization and the recipients of funds from the budget. Then, the treasury takes over the authority for the provided goods, work and services on their behalf and according to their instructions, and makes payments on the basis of ensuring the control of the targeted use of budget funds.

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 is 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. The treasury system accepts the obligations of the budget organization and the recipients of funds from the budget . For the goods, work and services provided, the treasury assumes authority on their behalf and on their behalf and makes payment on the basis of ensuring the control of the intended use of budget funds. The execution of the state budget is based on such principles as the treasury unit, accounting for the financing of budget organizations, budget transparency, the limit of budget obligations, and registration of contracts. Expenditure obligations are the payment of expenses from budgets and extra-budgetary funds of different levels to state management bodies, legal entities and individuals, regulated by law, regulatory legal documents, contracts and agreements of economic entities .

1 – table Γ aznachilikin functions

State cashier	State accountant
Receives budget revenues	Balances budget revenues and expenses
Pays budget expenses	Distributes liquid funds among state accountants
Covers the deficit in the budget implementation process	Eliminates the difference between budget revenues and budget expenditures
	It pays the expenses of the economy, social sphere and social protection of the state budget

As a " cashier " of various budgetary organizations treasury organs The only one treasury account organize and their \_ calculation walks \_ From the budget funds of recipients on behalf of and his to the task and, of course , finance organs to the confirmation according to cash register payments done increases . These budget powers result society for important , because budget organizations expenses through of the state social policy done is increased , different social to the population allowances paid and from the budget social field expenses done is increased . The social sphere is a crucial condition for the growth of the population's well-being and comprehensive development of the individual . In the implementation of the priority tasks of the development of the social sector, the reform and improvement of the health sector in Uzbekistan, a two-pronged approach to the evaluation of the planning of costs related to the provision of social services with financial resources is appropriate: economic efficiency, which connects the volume of social services with costs; social efficiency that ensures the quality of services within the framework of available resources in achieving a social goal.

Implementation of successful methods and technologies of treasury bodies in payment operations in the treasury system, operation of the single treasury account, effective management of cash flows in treasury accounts will help to improve the work of treasury bodies . Expenditure of funds that were not taken into account in the cost estimate by budget organizations and without purpose, the increase of corruption in determining the price of goods (works, services) purchased for the needs of budget organizations , the occurrence of cash shortages as a result of failure to ensure timely and full collection of revenues planned in the



state budget. In order to solve such problems, the cash flow planning in the treasury system has been harmonized .

## **REFERENCES**

1. Zolotareva. A. Improving procedures \_ development , approval , and implementation \_ \_ And to control for and fulfillment \_ g state b budget \_ Monograph. Moscow. 2005.- C23.
2. Kasimova G.A., Khaidarov A. Gaznachilikning dasturii komplekslari. Darslik. T.: 2021. “Nihol print OK. 376 b.
3. Kasimova G.A. Bakronov Zh. The role and importance of the treasury in the implementation of the public procurement system. “Davlat moliyaviy nazorati va auditini rivozhlantirishning ustuvor yʻnalishlari” mavzusidagi Khalkaro ilmiy-amaliy conference materiallari tʻyplami. Tashkent: Toshkent Moliya Institute. 2023. 2023 yil. 30 May. –B. 272-274.
4. Krokhina Yu. A. Financial law of Russia. A special part. Moscow. 2018. -S. 278.
5. Mansurov M.A. Treasury in the state financial system and prospects for its development. Doctor of Philosophy ( R hD) thesis on economics . - Tashkent. 2019. -B.14.
6. Nesterenko T.G. The budget and development system of the state sector of the Russian Federation is well- executed by the treasurer . // Finance.- M .: 2004 . No. 3.- C. 3-5.
7. Tashmuxeimova D., Kasimova G., Sholdorov D. “G'aznachilik” (2-qism) darslik. – T. “Iqtisod-Moliya” 2021 year. 523 b.
8. Pulatov D.H., Nurmukhamedova B.I. Treasury. Textbook . - Tashkent.: "ECONOMY-FINANCE". 2014. - p. 333
9. Eshnazarov T.Sh., Mansurov M. M. The single treasury account of the State Treasury and prospects for its development. // economy and finance. 2013. No. 9. -B.17-25. - B. 20-21.
10. <http://financeedu.ru/finansovyi-slovar-terminov> website.

