

The Essence of the Legal Framework and Accounting in the Development of Medical Services in the Republic of Uzbekistan

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Abstract:

this article covers the regulatory legal framework in medical service entities and features of the sieving of the accounting object.

Keywords: Medical Service, Task, Purpose, regulation, decree, regulatory documents, diagnostics, laboratory, accounting, distinctive features, documentation, accounts, double entry, assessment, cost account, balance, reporting.

Decree of the president of the Republic of Uzbekistan on the state program on implementation of the development strategy of new Uzbekistan in the "year of human attention and quality education" dated 28.02.2023 PF-27 dated 2022-2026¹ the development of the medical service sector is defined as one of the priorities. Especially the leading sectors of the services sector, in particular educational services,² medical services,³ information and communication services,⁴ public services,⁵ financial services,⁶ and some other types of services are prescribed important tasks that are aimed at dramatically increasing the size and radically improving the quality.

2023 in our country was named " Human attention and quality education ".⁷ The most important directions and priorities of the economic program for 2023 were determined by the khukumati of our country. One of these tasks, the further development of its medical service is also of social

¹ 28.02.2023 йилдаги ПФ-27-сон 2022 — 2026 йилларга мўлжалланган Янги Ўзбекистоннинг тараққиёт стратегиясини «Инсонга эътибор ва сифатли таълим йили»да амалга оширишга оид давлат дастури тўғрисида Ўзбекистон Республикаси Президентининг Фармони. <https://lex.uz/docs/6396146>

² Ўзбекистон Республикаси Президентининг 2017 йил 15 сентябрдаги “Нодавлат таълим хизматларини кўрсатиш фаолиятини ривожлантириш чора-тадбирлари тўғрисида”ги ПҚ-3276-сонли Қарори

³ Ўзбекистон Республикаси Президентининг 2017 йил 20 июндаги “Ўзбекистон Республикаси аҳолисига 2017-2021 йилларда ихтисослаштирилган тиббий ёрдам кўрсатишни янада ривожлантириш чора-тадбирлари тўғрисида”ги ПҚ-3071-сонли ва 2017 йил 1 апрелдаги “Соғлиқни сақлаш соҳасида хусусий секторни янада ривожлантириш чора-тадбирлари тўғрисида”ги ПҚ-2863-сонли Қарорлари.

⁴ Ўзбекистон Республикаси Президентининг 2017 йил 30 июндаги “Республикада ахборот технологиялари соҳасини ривожлантириш учун шарт шароитларни тубдан яхшилаш чора-тадбирлари тўғрисида”ги ПФ-5547-сонли Фармони

⁵ Ўзбекистон Республикаси Президентининг 2017 йил 12 декабрдаги “Аҳолига давлат хизматлари кўрсатиш миллий тизимини тубдан ислоҳ қилиш чора-тадбирлари тўғрисида”ги ПФ-5278-сонли Фармони ва Ўзбекистон Республикаси Вазирлар Маҳкамасининг 2017 йил 15 сентябрдаги “Ўзбекистон республикаси ягона интерактив давлат хизматлари портали орқали электрон давлат хизматлари кўрсатиш тартибини такомиллаштириш чора-тадбирлари тўғрисида”ги 728-сонли Қарори.

⁶ Ўзбекистон Республикаси Президентининг 2017 йил 12 сентябрдаги “Республика банк тизимини янада ривожлантириш ва барқарорлигини ошириш чора-тадбирлари тўғрисида”ги ПҚ-3270-сонли Қарори.

⁷ <https://sputniknews.uz/20221220/prezident-2023-yil-nomini-elon-qildi-30887391.html>

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importance to the population. The number of private entities providing medical services in this area is increasing.

For the last five years, we have been doing a lot of work on providing medical services to akholi and tourists of the highest level.

Decree of the president of the Republic of Uzbekistan "on additional measures to diversify domestic tourism services" No. 232 PQ-30.04.2022⁸, 02.10.2020 PQ-4847 "on measures for further improvement in the system of Public Administration in the field of health" decisions of the president of the Republic of Uzbekistan⁹ it can be the basis for increasing its effectiveness in medical service entities.

Based on the study of foreign experience, the coefficients of elasticity were calculated, which assessed the impact of investments in the development of health, education on economic growth in Uzbekistan.

The calculations were carried out in the cross section of 14 regions of Uzbekistan, by constructing paired regression models based on panel data on the investments and Gross Regional Product (GDP) of 2010-2021.

According to the results of the study, in Uzbekistan:

- investments in all infrastructure sectors have a positive impact on the economy;
- an increase of 0.52 percent and 0.43 percent, respectively, when investments in infrastructure — education and health-related to human capital increases by 1 percent;
- when investments for the development of the transport and digitization sectors increased by 1 percent, the YHM was scientifically based on an increase of 0.32 percent and 0.30 percent, respectively.

Such a result is explained by the theory that investments in these areas bring economic benefits after a relatively long period of time. At the same time, it should not be forgotten that these networks are the basis for the development of others. Without developing them, investing in the development of other sectors of the economy is difficult to give the expected result.¹⁰

PF-27 of 28.02.2023 approved the decree of the president of the Republic of Uzbekistan "on the state program on implementation of the new Uzbekistan development strategy in the year of "Human attention and quality education" for 2022-2026.¹¹

In order to bring primary health services closer to the population and provide citizens with quality medical services, to identify diseases at an early stage, as well as to provide additional facilities for patients:

- a) Organization of 30 family polyclinics, 110 family doctor's points and up to 520 compact neighborhood medical points in 2023;
- b) the issuance of temporary incapacity sheets and other medical references can be transferred to electronic form in stages.
- c) to introduce state health insurance mechanisms in Tashkent in stages from July 1, 2023;

⁸ <https://lex.uz/docs/5991928>

⁹ <https://lex.uz/docs/5026984>

¹⁰ <https://daryo.uz/k/2023/01/31/ozbekistonda-infratuzilma-tarmoqlariga-kiritilgan-investitsiyalarning-iqtisodiy-osishga-tasiri-qanday>

¹¹ <https://lex.uz/docs/6396146>

d) by the end of 2023, the scale of coverage of persons with disabilities with free medico-social rehabilitation measures in outpatient and inpatient conditions should be increased to 30 thousand people. Priority tasks were set for the sectors of the medical sector.¹²

According to the changes made in the tax code, medical institutions were exempted from the circular taxation of the realization of medical services (excluding cosmetological services). In addition, the lands occupied by medical institutions were included in the list of non-taxable land plots, while the profit tax was established to apply at a rate of 0%.

In particular, according to the amendments and additions made to Paragraph 1 of Article 243 of the tax code, paragraph 11 and 14, medical institutions were exempt from the circular taxation on the realization of medical services (excluding cosmetological services).

These services were defined to include:

- ✓ medical care and sanitation;
- ✓ diagnosis, prevention and treatment;
- ✓ dental services, including dental prosthetics services.

In addition, the realization of Sanatorium-Resort, Wellness Services, physical education and sports services was also exempted from Circular taxation.

At the same time, the lands occupied by health institutions (with the exception of Sanatorium-resort institutions located in tourist areas) were included in the list of non-taxable land plots. Thus, private medical institutions also received land tax benefits.

At the same time, according to Section 337 (1) (4) of the tax code, the application of a rate of 0% to the profit tax on medical services provided by medical organizations under the appropriate license is established:

- ✓ provision of medical care services and sanitary services,
- ✓ diagnostic, preventive and therapeutic services,
- ✓ dental services, dental prosthetics installation services (excluding cosmetology services).

With this, a wide range of land tax benefits is also provided to business entities engaged in private medicine on land owned by them, including land on which rental-based premises are located.¹³

2021 has been sealed in history as the year when a wide path to the development of private medicine was opened in our country. Currently, medical institutions of our country are allowed to carry out 129 types of medical services.

Currently, the number of private healing places in our country is almost 7,000. 2,215 of them, on the other hand, expanded their activities at the expense of new medical specialties.

Currently, 1,425 private hospitals are operating in a stationary manner. Seats in them were more than 30 thousand, and more than 40 thousand seats were created when adding with sanatoriums.

Compared to a total of 120,000 beds in state medical organizations, stationary beds in private hospitals account for 25 percent.

From July 1, 2021, the qualification category became not required of specialists who completed higher medical education in order to enter a non-governmental medical institution.

¹² <https://lex.uz/docs/6396146>

¹³ <https://www.gazeta.uz/uz/2022/01/17/tax-privilege/>

In the year of completion, the number of private hospitals with foreign investment reached 110.

The use of vacant facilities of public medical institutions of the private sector was increased by 2 times.

From July 1, 2021, private medical organizations were allowed to engage in "mobile medicine", to establish medical points consisting only of secondary medical personnel at the disposal of organizations and enterprises in remote and remote areas.

New microfirms and small businesses established in rural areas for medicine were exempt from single tax, doctors and specialists involved from income tax, and their income from single social payment.¹⁴

The above mentioned changes will certainly lead to the development of medical service entities today and in the future. For this:

First, there is a need to improve accounting in medical service entities as well. Because, in order for these types of services to grow and improve at an accelerated pace, it is possible to make the accounting system at the level of demand today and to solve a number of existing problems;

Secondly, the field of medical services is a kind of locative in the prosperity of the economy of any state. Without this sphere, stable development of other sectors and sectors of the economy is not ensured;

Thirdly, in our republic, processes are being carried out to radically modernize all sectors and sectors of the economy, including the medical service sector. To do this, large-scale and large amounts of external and internal investments are being introduced. It is natural that the correct and reasonable use of these funds puts priorities, such as improving the quality of products (work, services), reducing their cost, increasing the volume of exports and increasing foreign exchange revenues in exchange for reducing imports;

Fourth, the field of medical services includes a huge variety of entrepreneurial activities. Consequently, these types of activities are fundamentally different from each other in content, technical and economic and technological aspects. These different aspects directly affect the formation of income, cost and other indicators in the subjects of the medical service sector.

Fifth, it is considered to be specific subjects of accounting, which are carried out in subjects that are part of the field of medical services. Such features are vividly manifested in all elements of the accounting method carried out in the subjects of this field, in the forms of accounting documentation, accounts, double entry to accounts, assessment, calculus balance sheet and reporting.

Therefore, it is one of the urgent tasks to eliminate the existing problems of the accounting system in medical service providers and to achieve the provision of information to users of compact, transparent information in accordance with international demand.

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