

ORGANIZATION OF COST AND INCOME ANALYSIS IN THE HEALTHCARE SYSTEM

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Abstract:

Today, our country is undergoing a large-scale reform of the healthcare system aimed at developing the medical sector, improving the quality and efficiency of medical care. The article examines the health care system, its tasks, the current state, features of economic analysis in the system, in particular the analysis of costs and income.

Keywords: Organization of the health care system, its costs, income, analysis, features, reform of the health care system.

Introduction

Reform and development of the healthcare system, radical improvement of the sphere, strengthening the material and technical base of medical institutions and increasing the volume of quality medical services are pressing issues of our time. There is no doubt that the introduction of an effective healthcare financing system, the creation of a modern competitive environment in the medical services market, further support for the activities of private medical organizations and, on this basis, the expansion of opportunities for the population. the opportunity to receive guaranteed and high-quality medical care is one of the highest goals of the leader of our country. At this stage, it was decided to dwell on the health care system, its tasks, current state, features of economic analysis in this area, in particular, analysis of costs and income.

A healthcare system is a set of organized structures and processes aimed at providing medical care and managing the health of the population in a particular country or region. These are medical institutions, medical personnel, financing, legislative and regulatory framework, management and control system. In the Message of the President of the Republic of Uzbekistan Sh. Mirziyoyev, sent to the Oliy Majlis in 2018, it was noted that in order to preserve the gene pool of the nation, special attention is paid to improving the quality and expanding the scope of application. medical services in the health care system of the parliament of our country [1,3].

Let's first briefly look at the goals and objectives of this area. The main goals of the healthcare system are the following, and they are systemic in nature.

-Medical services: This department is one of the most basic and at the same time important characteristic stages of the industry. The healthcare system provides first aid to the population, accessibility and quality of emergency medical care. It covers hospitals, clinics, outpatient clinics, emergency medical centers and other medical institutions where diagnosis, treatment and rehabilitation of patients are carried out.

-Prevention and healthcare: The healthcare system deals not only with the treatment of diseases, but also with the study of the causes of their occurrence, the identification of factors causing various diseases, and the prevention of diseases. It develops and implements disease prevention, vaccination, infectious disease control and sanitation programs.

-Financing and Insurance: The health care system finances medical care. It is known that the state budget is mainly formed through various taxes, penalties and fines, funds from accelerating privatization in the industry, which can be carried out through taxes, compulsory health insurance, payment for medical services, or a combination of these methods. The funds are used for salaries of medical personnel of healthcare institutions, purchase of equipment and medicines, support of scientific research and other medical expenses.

-Regulation and management: The healthcare system includes a legal and regulatory framework that governs its operation and management. This includes licensing of medical institutions, regulation of the professional activities of medical personnel, development of standards for the quality and safety of medical care. In addition, decrees and resolutions of the Head of the country and the Cabinet of Ministers are also available in this section.

-Research and Development: The healthcare system is now considered the most important and supports the development of medical research, new treatments, best foreign practices, new types of drugs and medical technologies. It serves to improve medical practice and provide the population with relevant and effective medical services [2,4].

The organization and nature of health care systems can vary significantly between countries and regions, depending on socioeconomic conditions, cultural characteristics and political decisions. In any country, in order for the health system to achieve the goals listed above, it requires economic analysis. This area has its own characteristics of economic analysis, and we will continue our reflections in this direction. Features of economic analysis in the healthcare system can be explained as follows:

1. Volume and complexity of data. The health care system collects a lot of information about patients, health care services, treatments, and other aspects of health care. Analyzing and processing such a volume of data requires the use of special tools and methods.
2. Data confidentiality. When analyzing data in a healthcare system, medical information is kept confidential by the institution and it is especially important to maintain its confidentiality. This means that all information must be protected and access to it must be limited to authorized persons only.
3. Diversity of data sources. Given that information can be obtained from hospitals, laboratories, pharmacies, insurance companies and other similar sources in the health care system, it is necessary to analyze it separately for each department and then summarize it. This requires analysts to be able to integrate and standardize data from a variety of listed sources.
4. The need to link data. Data in a healthcare system can be well structured and distributed across different systems. Analysis often requires linking data from different sources to get the full picture.
5. Accuracy and reliability of information. Since data analytics in healthcare is important for making important decisions, it is necessary to ensure high accuracy and reliability of the data. This may require data quality checks and error correction. It is especially important to avoid errors and shortcomings in diagnosis, which is directly related to quality treatment of patients within the prescribed time frame.
6. Monitoring and warning. Health system analysis may also include monitoring and preventing potential problems and deviations, as well as their timely correction. For example, searching for anomalies or predicting the possible development of a disease in a patient. This is directly assessed by the level of competence of doctors and the available modern technologies in this area.
7. Communication with other structures and systems. It is known that this field is directly related to many areas, and the data obtained from analyzes in the healthcare system is received by medical

institutions, pharmaceutical companies, insurance companies and other entities such as health authorities and can be transferred to the systems. This, in turn, allows you to simplify processes and make more rational decisions [5,6].

In general, healthcare analytics requires specialized knowledge and skills, as well as the use of appropriate tools and techniques to process and analyze large volumes of data. It plays an important role in regulating healthcare processes and making informed decisions.

Cost-benefit analysis in a healthcare system begins with collecting all the necessary information about the financial position of the healthcare organization. This information includes information about paid services, government subsidies and income from other sources, as well as wages, purchases of drugs and medical equipment, building rentals, utility bills and other expenses. [7].

Then income and expenses are analyzed and compared, determining how much they coincide and whether there is a surplus or deficit in funding. The analysis may also include identifying difficulties in the organization's financial performance and identifying opportunities to optimize costs and increase revenue.

Cost-benefit analysis in the healthcare system has a number of important features, which include:

1. Many factors: Healthcare is a complex and multifaceted field, including the cost of drugs, the cost of equipment, salaries of medical personnel and many other similar factors. It is important to consider all of these factors when analyzing costs and benefits.
2. Quality and efficiency. When analyzing health outcomes, it is necessary to consider not only the cost of services provided, but also their quality and effectiveness. For example, an expensive medical procedure may be justified if it increases the patient's length and quality of life.
3. Diversity of indicators: A variety of indicators are used to measure the costs and benefits of healthcare. For example, a cost measure could be the total amount spent on treating a particular condition, while an outcome measure could be the number of lives saved or health outcomes improved.
4. Complexity of analysis. Cost-benefit analysis in healthcare can be a complex process that requires the use of specialized methods and tools. For example, cost analysis or pharmacoeconomic analysis methods can be used to estimate the cost of a particular service.
5. Impact of External Factors: The healthcare sector is affected by various external factors such as legislation, demographic changes, scientific and technological progress, etc. Cost-benefit analysis must take into account these factors and their potential impact on the results of the analysis. [8,9].

In general, cost-benefit analysis in the healthcare sector requires a special approach, taking into account the specifics and characteristics of this sector, in order to ensure effective financial management and optimize resources. Table 1.

Information on funds allocated from the state budget in the field of Healthcare in 2018-2022.

Table 1. (in billions of soums)

Indicators	2018	2019	2020	2021	2022
Healthcare - TOTAL	9,696.6	14,781.6	20,752.9	21,819.0	23,226.4
<i>Including:</i>					
1. Construction, reconstruction, major repairs and equipping of healthcare institutions	1,260.5	1,905.4	1,286.6	1 56 0.4	1 46 0.7
2. Monthly wages and allowances for employees of healthcare institutions	6,792.1	10,644.7	12,740.6	12,483.0	15,619.8
3. Medicines, medical devices, vaccines and preparations	791.7	1,119.9	1,446.5	1,783.3	2,474.1
4. Food	202.4	301.9	330.2	604.3	686.1
5. Financial promotion of medical institutions and Development Fund	261.3	290.0	313.5	490.9	516.0
6. Purchase of fixed assets	256.9	333.6	443.9	344.1	400.8
7. Communal expenses	131.7	186.1	345.3	253.0	368.9
8. Costs of combating coronavirus infection			3,846.3	4,300.0	1,700.0

As can be seen from the table, the largest weight of current expenses in the healthcare system corresponded to indicators 1, 2 and 3. In the first year, these indicators amount to 13% of the total costs of construction, reconstruction, major repairs and equipment of healthcare facilities, 70% of monthly wages and payments to employees of healthcare institutions, as well as for medicines and medical supplies. , showed that for vaccines and anti-inflammatory drugs it was 8.1%. In the 2022 data, these shares are 6.3%, 67.3% and 10.7% respectively, showing a relative decrease in indicators 1 and 2 and an increase in indicator 3. We'll see. 686.1 billion soums were spent on food products, 516 billion soums on material incentives, and 400.8 billion soums on the acquisition of modern technologies. It is known that during 2020-2022 a large amount of money had to be spent on measures to combat coronavirus infection. In 2020, 3 billion 846.3 billion soums were disbursed, in 2021 - 4 billion 300 billion soums. By 2022, this cost will drop to 1,700 billion. The amounts can be explained by the fact that our country took radical, quick and effective measures to combat this disease at the right time. [10].

The latest economic reforms in our country's healthcare system include the following:

1. Introduction of a financing model based on the positive outcome of treatment (payment for work). This model involves rewarding health care providers and workers based on the quality and effectiveness of the services they provide. Such a system promotes effective treatment and the development of best practice.
2. Strengthening the role of the private sector in healthcare. Many countries are choosing to attract private investment and management into the health system to reduce costs and improve access and quality of services.
3. Introduction of technologies and digital innovations into the healthcare system. This includes process automation and digitization, electronic health records and telemedicine. Such innovations can improve efficiency, reduce costs, and improve access to care.

4. Reforming the payment system for medical services. Many countries are moving from payment based on volume to payment based on outcomes and quality of care. This may include the reorganization of the tariff system, the introduction of package tariffs and contracts for the provision of medical services.

5. Improving resource and financial management in healthcare. This includes improved planning, budgeting and cost control, as well as improved accounting and reporting systems.

The goal of these economic reforms is to improve the efficiency, convenience and quality of healthcare, as well as reduce costs and ensure the stability of the system. [3,8] .

Another gratifying situation is that now funds from the sale of state-owned assets, as an exception, are sent to the extra-budgetary Fund for Management of State Assets, Transformation and Privatization under the Agency for Management of State Assets of the Republic of Uzbekistan, and also since after deducting the costs of organizing the assessment and the services of a sales organizer will be sent to the fund for material incentives for employees of the development and healthcare management bodies of the Ministry of Health and will be spent in a targeted manner on the development of material and the technical base of the healthcare system.

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