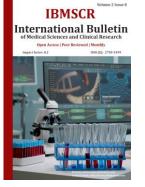
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INTERNATIONAL EXPERIENCE IN FINANCING THE SOCIAL SPHERE

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Annotation: The experience of foreign countries in financing the social sphere in our country has been studied and conclusions have been made about its application in our country.

Keywords: diversification, social reforms, budget system, education system, education financing

Social guarantees are considered one of the most important indicators of the development of society and the standard of living of its citizens. They cover the most important aspects of providing people materially, morally, and socially, and define the scope of obligations to protect society members in this area.

In the conditions of the market economy, if employees lose their jobs, providing them with financial assistance, as well as getting them a job as soon as possible, is the main social guarantee.

The solution to these tasks is the reconstruction of the financial mechanism, which provides the material conditions for quickly changing the relationship with new links-labor resources, as well as the reduction of the management apparatus, the liquidation of loss-making enterprises, the high manual labor replacement with productive equipment is inextricably linked with the preservation of state employment funds, which guarantee the maximum employment of citizens in the conditions of the release of employees who can be involved in the work of enterprises in a one-time order.

Providing material support and medical care to the part of the society that does not have the ability to work, as well as paying allowances related to the birth of children and the need to care for them, is also an important social guarantee. Finance plays a leading role in this area, because it creates targeted social insurance and special provision funds. These funds serve as the economic basis for the existence and functioning of relevant social systems.

One of the main directions in the field of social security is the indexation of the income of the population and the compensation of losses due to inflation. The need to introduce these guarantees arises as a result of the complete abandonment of strict price regulation by state authorities.

The success of economic changes in socio-cultural spheres, improvement of financial provision of these spheres will largely depend on how social guarantees are solved. For example, the public status of social spheres is reviewed in connection with its socio-economic importance and role in the system of social reproduction, the economic evaluation of the nature of the labor of employees of these spheres is determined. New approaches to the evaluation of the results of the activities of social institutions will be developed.

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Only the solution of the task will make it possible to solve social problems, determine the sources of financial support, as well as scientifically justify the amount of financial reserves allocated by the state to social sectors. Currently, the policy of allocation of financial allocations does not require proof that the needs of social and cultural spheres are not met. Production in the field of services in economic literature

it is considered that the same processes take place in the field of material production. In practice, they are transferring the nature of production of material wealth, including the level of value, to the service sector. Proponents of this concept oppose the rule that the product is created only in the field of material production and appears only as a producer of goods.

In their opinion, products with the same value and consumer value are created in the service sector as in the material sector. Based on this, the economic nature of the work of employees employed in various fields is summarized, and it is believed that employees in the service sector also participate in the creation of new value with their work, thereby creating national income. Such an approach means that the role of material and service sectors in the general system of social reproduction is at the same level.

Criticizing this concept, a group of economists point out that value is not created in the service sector, only intangible wealth - service is created, which, in turn, can only have consumption value. Proponents of this direction proceed from such a rule, according to which the sphere of production can be any sphere of production relations only by participating in the distribution, exchange, and consumption of material production products.

In this case, it is a relation of production transferred in connection with the transfer of the product of material production to the sphere of production, because according to this concept, public production is viewed as a material process of the purposeful activity of people who create public products.

Thus, the main difference in the considered concepts is how to assess the place and role of the service sector, including social sectors, in the system of public creativity.

Based on the above, we would like to emphasize that the reforms in the financial provision of social spheres, first of all, these spheres

it is necessary to provide a theoretically correct understanding of the place and role of society in the creative system. It should be recognized that limiting the place of social spheres to the sphere of consumption and assigning only social tasks to it contradicts the conditions of the vital activity of the society and the original role of the sphere in the economic system.

In addition to purely social tasks, social spheres also solve economic tasks related to improving the quality of services and the rate of economic growth. , in a situation where production conditions are being renewed, the development of social spheres is moving in the direction that will become an important condition for the growth of the population's lifestyle.

In addition, the lack of theoretical development of many issues related to the assessment of the investment of funds in social spheres does not encourage the interest of economic entities in increasing their funds directed to the protection of the way of life. In particular, the system of justifying the protection of social and cultural maturity of employees by observing international lifestyle norms, safety of equipment and conducting other measures on labor protection is not functioning in the enterprises. It should be remembered that the quantitative limits of investment in social spheres with funds are so absolute that the society is almost not free to choose the amount of allocation of economic resources for socio-cultural development. In the conditions of growing needs, the amount of small funds allocated to the social sphere is

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determined by the minimum conditions of the simplest production. The amount of financial resources directed to the social and cultural spheres, as an important factor of normal reproduction, should ensure the coverage of expenses related to the solution of social problems.

According to experts, it is necessary to allocate at least 6 percent of the gross domestic product for health purposes alone in order to ensure the restoration of production forces. However, spending on social sectors in our country still does not match the objective needs of population recovery. The small share of social sectors in the use of economic resources has a negative impact on the functioning of the entire economic system.

According to foreign scientists, investment in "human capital" is not only a necessary factor, but this type of investment also has a wide opportunity to influence the high level of income and economic growth.

According to American experts, "the death of a person before the age of 15 is a total loss for society, a person who lived until the age of 40 begins to benefit the society, and a person who lived until the age of 65 (if he maintains his ability to work) brings double benefits."

Thus, withholding funding for social activities is a huge loss to society in the future, leading to a decrease in GDP and national income. The problem of investing in human capital is not only relevant from the point of view of overall economic efficiency, but a significant increase in financial investments in social sectors indicates the social orientation of economic reforms and, as a result, determines the quality of economic growth.

Based on the above, it can be said that neglecting the development of social spheres among the factors of socio-economic development of the country will lead to severe losses. It is necessary to supplement the evaluation system of the results of material production with the assessment of the development of social spheres, the results of the implementation of social guarantees.

In order to form independent finance, credit, insurance and other sectors of statehood, and to ensure their development based on international legal norms, Uzbekistan uses the experiences of the financial sector of developed countries and implements the initiatives acceptable to it in the national financial system. We believe that it is necessary to study the experiences of other developed countries in financing the social sector and allocating funds to this sector from the higher budget, especially in our Republic, where the weight of social sector expenditures financed from local budgets is high in the state budget expenditures.

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