

**ORGANIZATION OF ANALYSIS OF CASH FLOWS OF SANATORIUM-WELLNESS INSTITUTIONS**

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**Abstract.** *This article is aimed at analysis the movement of cash flows and funds of a sanatorium-wellness institution.*

*Sanatorium-wellness institution in the current activity analyzed the penetration and outflow of funds and cash flow. Defined the flow of funds in the main indicators and the analysis of each type of income and output of funds. The institution is analyzed by the movement of funds in economic activities.*

**Keywords:** *sanatorium-wellness institution, cash flow, cash funds movement, cash funds inflow, cash funds output, analysis, financial analysis, economic.*

Introduction.

Sanatorium-wellness resources used in the management of the institution's activities include information about the movement of funds. Information about the flow of funds plays an important role in the effective management of the institution's activities. Information about cash flows is widely used by businessmen of all levels in international practice, it is necessary for both the civil service of enterprises and external users. Sanatorium-wellness managers can use this information to study the liquidity of the enterprise, set dividends, take advantage of the possibility of timely accounting with the salary guarantee and budget.

Where there is production for the market, funds will be an extremely important economic tool. Funds serve the reproduction of production, promote economic growth. Funds in the form of money are converted into resources through the market, goods are created with the participation of resources, goods are sold and money is taken again. The reversion of such an action means that an economic process has occurred. Each economic entity assumes that there will be a certain amount of cash in order for it to continue its economic process on a regular basis.

The balance in the substances "cash funds" of the balance sheet reflects all types of funds that enter into monetary accounts.

Monetary equivalents are assets that resemble but are classified differently. They consist of treasury bills, commercial papers and certificates of deposit. Delays and penalty sanctions can affect the exchange of monetary equivalents for monetary funds. Therefore, equivalents are obtained from the Cash Account. Often there is no need to convert monetary equivalents into an accounting tool, equivalents are usually taken to a short-term investment account.

The organization of the effective use of funds largely depends on the organization and improvement of control over the optimal management of the movement of funds in enterprises. One of the main elements of the organization of monetary control, is a company's current account, i.e. it is more efficient than a current account. That is, to ensure the most efficient use of the current account, to take into account all incoming funds through the bank of course, to make all types of payments through checks issued by banks or similar written assignments and their special cash fund. If the specified procedure is strictly followed, then the accounting of funds will be bilateral: the first - in the institution itself, the second - in the bank.

One of the most important aspects of working with financial information is its analysis. When analyzing, a number of indicators are used, which will be the basis for studying economic activity as well as drawing conclusions.

Each employee who is engaged in the analysis of the financial situation of the institution should be able to freely read the forms of financial statements, including the form "cash flow report", understand its articles, and also know how to draw conclusions and make recommendations.

Using the articles of financial reporting, it is possible to obtain a large volume of information about the enterprise, analyze its financial situation for service and market activity.

In the "report on cash flows", all changes in the financial resources of the institution are reflected in terms of funds: movement of money received in economic activities; interest and dividends received and paid; taxes paid; received and invested; receipts and payments on shares and bonds, as well as rental obligations.

The definition of the cash flow of a commercial organization has been clarified, in which the emphasis is argumentatively placed on the fact that this is the cash flow for a certain period of time, which is influenced by the time factor, which most fully reflects its importance in the process of accounting and analysis of funds [1].

All changes in funds that occur in the process of daily economic activity are reflected in such an order that it makes it possible to determine mutual virginity between the balance of funds and those equivalent to them, that is, between short-term high liquid investments, free-exchange funds.

Analysis of the literature on the topic.

Reporting on cash flows in the context of economic reforms sanatorium-wellness is necessary for the management leadership of the institution and external user investors, creditors, enterprise managers. For management management, this report is a resource for determining the liquidity of the enterprise, the amount of dividends, placing additional investments in other biases. A cash flow statement is a necessary resource for designing projects that bring high income to the enterprise in cases where it is necessary. For the management management of the institution, this report is necessary to resolve such issues as insufficient or insufficient available funds to disconnect the short-term creditor debts of the enterprise, increasing or reducing the amount of dividends paid to the contributors, and policy on investment and financial issues of the enterprise.

Based on sources on cash flows, investors study the activities of the company and evaluate their activities.

Foreign and Republican scientists on cash flows have implemented in their scientific work.

Effective management of the company's cash flows contributes to the formation of additional investment resources for financial investments that are a source of profit [2].

The interest of users in the cash flows of penitentiary institutions is steadily increasing. The above strengthens the information and analytical functions of cash flow statements [3].

We worked out scheme interaction of separate blocks in system of the complex economic analysis of cash-flow on the enterprises of sanatorium sphere [4].

That cash flow and financial flow are not identical concepts. The ratio of monetary relations and finance as part of them determines the measure of comparability of financial and cash flows. The financial flow external to the organization causes the movement of funds between counterparties, in turn, the internal financial flow associated with the formation of trust funds is accompanied by the movement of funds on the accounts of the organization [5].

Calculation of the effective (real) annual interest rate on transactions related to the attraction and placement of funds by banks [6].

The management of the institution determines the possibility of managing the movement of funds, severing creditor debts from the institution's account and paying dividends to contributors, accumulating a sufficient amount of money for additional financing purposes. The form of this report can be determined by the differences between the movement of pull funds and the profit of or tales. The report on cash flows reflects the results of investment and financial activities of the institution. When analyzing the cash flow of an institution, financial analysis performs the following tasks: correct, accurate and objective assessment of the movement of funds; assessment of the movement of monetary funds in operational activities; determination and assessment of the net income and output of funds on current, investment and financial activities of the institution; an in-depth study of the composition of the sources on the entry of funds, their actions on the exit; determination of the optimal option of the amount of funds; study the movement of foreign exchange funds of the institution and evaluate the factors affecting it; determination of the possibilities of increasing positive balance in net cash flows of the institution, etc.

Material. The effectiveness of the work of the institution, stable financial condition can be achieved as a result of the timely and full-fledged receipt and payment of cash funds to the accounting and other accounts of the institution.

To analyze the flow of cash funds, the Financial Report Form 4 "report on cash funds", as well as the Statistical Report Form 1 "on the main indicators of the financial activity of the institution", serve as the main source of information.

Cash flow reporting is a document of financial reporting, which reflects the receipt, expenditure of cash funds in the process of current economic activity and their balance at the beginning and end of the year, as well as cash funds that are subject to investment and financial activity.

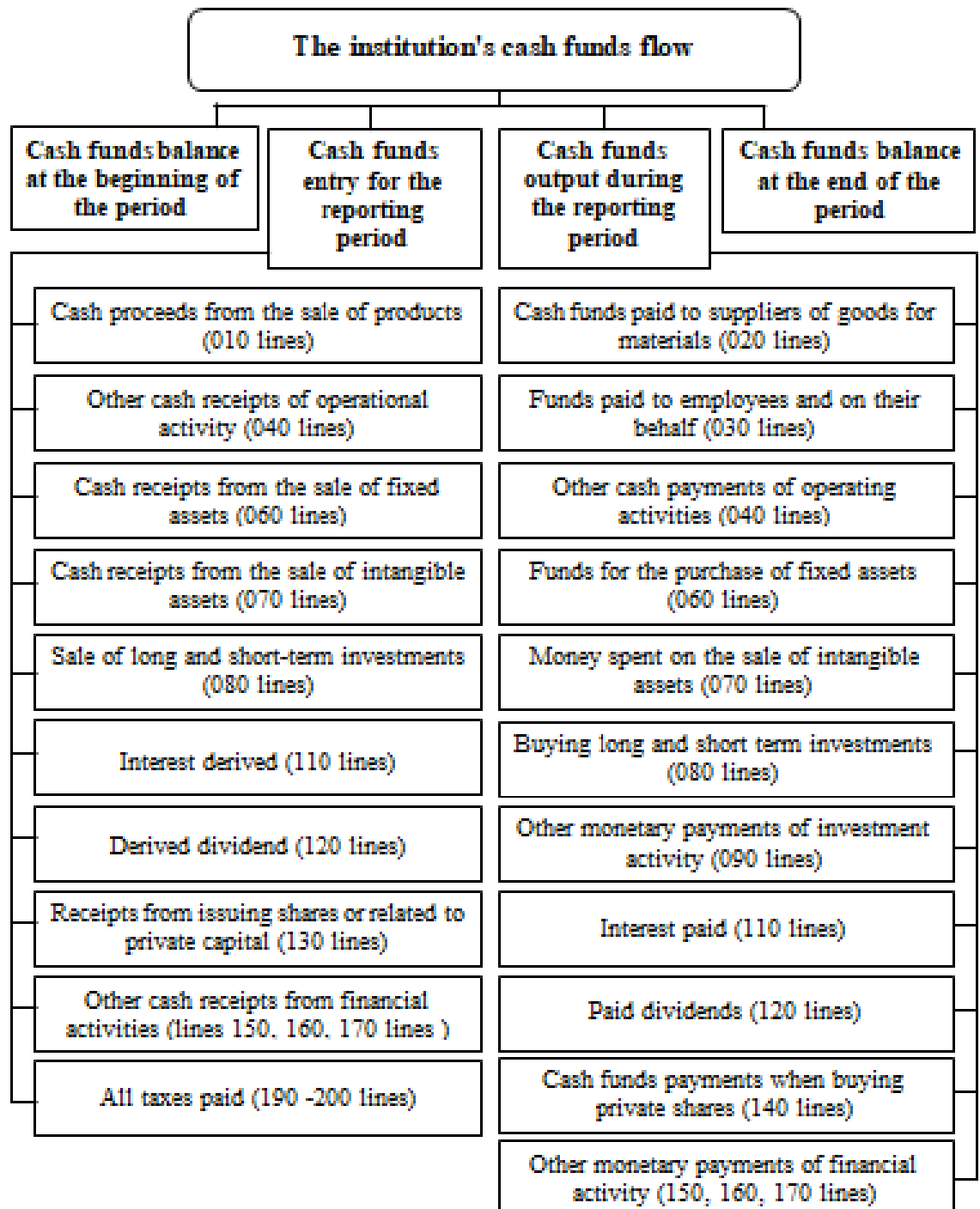
In the flow of monetary funds and in the currency, the dollar is entered. Thanks to this, Form 4 in the Financial Report "report on monetary funds" is a special "information on the movement of foreign exchange funds", which indicates the balance at the beginning and end of the period and the amount of their origin and expenditure.

The main terms used in the study of cash funds flow include:

Cash flows are the entry (receipt) and exit (expenditure) of money and monetary funds and dollars and other equivalents.

Monetary equivalents are short-term liquidity investments that are freely exchanged for monetary funds, less prone to the risk of change in value.

Cash funds means cash on hand, and demand deposits, as well as funds in settlement, currency and other bank accounts.



**Figure 1. Sanatorium-wellness institution the flow of cash funds flow<sup>1</sup>.**

<sup>1</sup>Source: Compiled on the basis of the author's scientific research.

Operation activities are the main and other activities of the enterprise that generate income, excluding investment and financial activities.

Investment activities-the purchase and sale of long-term assets and other investments that are not included in monetary equivalents.

Financial activity is the activity of a business entity, which, as a result, leads to a change in the size and composition of its investment and borrowed funds.

The following main indicators describe the flow of cash funds:

1. The amount of origin and expenditure of cash funds.
2. The structure of the money funds received and spent.
3. Mutual balance of money funds received and spent.

4. The coefficient of the ratio of cash funds received and spent (the coefficient of cash funds flow). The amount of money funds received and spent is grouped into four groups according to the Form 4 "Cash Flow Report", a form of financial reporting.

Each type of receipt and payment of funds is reflected in figure 1.

The receipt of cash funds, the receipt of money from buyers, that is, the receipt, indicates the amount of funds received for the bank accounts of the institution during the reporting period, or for the goods, work performed and services provided, downloaded in the form of a bill. This amount can be obtained from the Financial Report Form 4 "Statement of cash funds" (4-F below) and from the Statistical Report Form 1.

From other cash receipts and royalties, various view premiums, the commission shows the sum of the money funds received from the levies and their equivalents.

**Table 1.**

**Sanatorium-wellness institution analysis of cash flows<sup>8</sup>.**

№	Indications.	Cash funds entry		Cash funds output	
		Sum, dollar	In relatively to the total potential, %	Sum, dollar	In relatively to the total potential, %
1	The balance of money and equivalent funds at the beginning of the reporting year	8000	0,25		
2	Input of funds in economic activities (+), output (-)	4000000	99,95	3000000	80,09

<sup>8</sup>Source: Compiled on the basis of the author's scientific research.

3	Taxes paid	-	-	999800	24,99
4	Input or output of net cash flows in investment activities	2000	0,05	200	0,001
5	In financial activity pure input or output	-	-	-	-
Movement of total cash funds:					
Pure increase or decrease		10000	0,20		

The movement of cash funds in a sanatorium-wellness institution occurs according to several processes. Today, cash flow in an institution occurs mainly in four processes. These include: net income of cash funds in the operation activities (+), output ( -); entry or exit of the net money flow in investment activities; net cash funds inflow or outflow from financing activities; taxation (taxes paid).

In table 1, on the example of a sanatorium-wellness institution, it is possible to see the movement of funds on the above processes.

Based on the data of the table above, we will be able to evaluate the movement of funds of the sanatorium-wellness institution that we are analyzing. From the data, it can be seen that in the current period, the total cash funds entry at the enterprise amounted to \$ 4002,000, of which 99.95% and the entry of cash funds in economic activities are in line with the entry. The remaining 0.05% of the money funds was credited to investment activities. The total cash output of the sanatorium-wellness facility was \$ 4,000,000, of which \$ 3,000,000 or 80.09% and the output of cash funds from farm activities, \$ 999,800 or 24.99%, and the taxpayer contribution paid. As a result of this, the balance of the enterprise's funds increased from \$ 8,000 at the beginning of the year to \$ 10,000 by the end of the year. Such results can also be assessed positively for the enterprise as a whole. In conclusion, it can be said that the movement of funds in the institution was only in the main economic activities.

**Analysis and discussion.**

The report on cash flows expresses the input and output of cash funds on current (operation), investment, financial and taxation activities.

Current activity-represents the impact of economic processes on the monetary funds of the institution, the amount of profit. This section includes:

- cash funds received for goods shipped and services provided;
- cash funds paid to goods suppliers and contractors;
- cash funds paid to employees and on their behalf;
- other cash receipts and fees of operational activities.



The movement of cash funds in a sanatorium-wellness institution occurs mainly in the economic activities of the institution. In order for us to analyze the movement of cash funds from economic activity, we will need to study its data in table 2.

According to the data of Table 2, in the sanatorium-wellness care institution that is analyzing, cash funds from the activities of the farm (operation) have a net income of \$ 999,800. The total income in the institution was \$ 4,000,000, of which 95.50 percent was due to cash funds proceeds from the sale of products, and the remaining 4.50 percent was due to other paid receipts of operational activities. The total expenditure of the institution in its economic activities was \$ 3,000,000, of which 76.67% was paid to the suppliers of goods, 10.0% was paid to the employees, and the remaining 13.33% was spent on other paid payments of the operational activities. The net income of monetary funds in economic (operation) activities at the institution was \$ 999,800. This figure was 24.96% of the total receipts. Such results should be assessed as positive for the enterprise.

**Table 2**

**Sanatorium-wellness analysis of the movement of cash funds in the economic activity of the institution<sup>9</sup>.**

№	Indications	Row number	Cash funds entry		Cash funds output	
			Sum, dollar	In relatively to the total potential, %	Sum, dollar	In relatively to the total potential, %
1	Cash proceeds from the sale of products (work, services)	010	3820000	95,50		
2	Cash funds paid to suppliers of goods for Material, goods, work and services	020			2300000	76,67
3	Cash funds paid to employees and on their behalf	030			300000	10,00
4	Other cash receipts and fees for operational activities	040	180000	4,50	400000	13,33
Total:		-	4000000	100,0	3000000	100,0
Net monetary input or output of operational activity		050	999800	24,99	-	-

<sup>9</sup>Source: Compiled on the basis of the author's scientific research.



### **Conclusions and recommendations.**

On the basis of scientific research in institutions, the following conclusions and recommendations were developed.

Summing up, we can say that the financial condition of a sanatorium depends largely on the real money turnover. This leads to the fact that the receipt and expenditure of funds passing through the settlement and other account numbers of the institution is called cash funds flow.

Sanatorium-wellness institution recommended giving a general tariff on the term funds as follows.

Sanatorium-wellness institution funds-include funds of a kind that can be used to pay off obligations immediately. Cash funds include balances in current accounts in financial institution, cash notes, coins, currencies, cash of a small cash desk and accepted by financial institution for term deposits and withdrawal from circulation, in concrete transferable money documents at the cash desk of the institution. Money documents that are transferred include ordinary checks, cash orders, customer checks, money transfers, and other accounting tools.

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