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08.00.01 Iqtisodiyot nazariyasi
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08.00.03 Sanoat iqtisodiyoti
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08.00.17 Turizm va mehmonxona faoliyati

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MUNDARIJA

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CASH ACCOUNTING AS A TOOL OF FINANCIAL DISCIPLINE AND TRANSPARENCY IN THE PUBLIC SECTOR

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Abstract: In this article, we will consider the features of cash accounting in public sector organizations as the most important tool for ensuring financial transparency. Regulatory and legal requirements for cash circulation are analyzed, special attention is paid to the importance of control over cash circulation to prevent financial offenses and misuse of budget funds.

Key words: cash, cash accounting, public sector, budget institutions, financial control, transparency, treasury system, accounting automation, internal audit.

Annotatsiya: Ushbu maqolada biz moliyaviy shaffoflikni ta'minlashning eng muhim vositasi sifatida davlat sektori tashkilotlarida naqd pul hisobining xususiyatlarini ko'rib chiqamiz. Bunda naqd pul muomalasiga qo'yiladigan me'yoriy-huquqiy talablar tahlil qilindi, moliyaviy huquqbuzarliklar va byudjet mablag'laridan maqsadsiz foydalanishning oldini olish uchun pul muomalasi ustidan nazoratning ahamiyatiga alohida e'tibor qaratildi.

Kalit so'zlar: kassa, kassa hisobi, davlat sektori, byudjet muassasalari, moliyaviy nazorat, shaffoflik, g'aznachilik tizimi, buxgalteriya hisobini avtomatlashtirish, ichki audit.

Аннотация: В данной статье мы рассмотрим особенности кассового учета в организациях государственного сектора как важнейшего инструмента обеспечения финансовой прозрачности. Проанализированы нормативно-правовые требования к наличному денежному обращению, особое внимание уделено важности контроля за наличным денежным обращением для предотвращения финансовых правонарушений и нецелевого использования бюджетных средств.

Ключевые слова: денежные средства, кассовый учет, государственный сектор, бюджетные учреждения, финансовый контроль, прозрачность, казначейская система, автоматизация учета, внутренний аудит.

INTRODUCTION

In recent years, the Republic of Uzbekistan has seen significant changes in the legislation governing accounting, including cash accounting. The fundamental document in this area is the Law "On Accounting", adopted on August 30, 1996 and updated on April 13, 2016 [1]. This law establishes the basic principles and requirements for the organization and maintenance of accounting, as well as for the preparation of financial statements.

To detail and unify accounting processes, National Accounting Standards (NAS) were developed. Currently, 23 standards are in effect in Uzbekistan, including the "Conceptual Framework for the Preparation and Presentation of Financial Statements"[2]. These standards define the minimum requirements for accounting and financial reporting.

Particular attention is paid to cash transactions. The procedure for conducting them is regulated by the "Rules for conducting cash transactions by legal entities", approved by the Resolution of the Board of the Central Bank and registered by the Ministry of Justice on June 22, 2015 under number 2687[3]. These rules establish requirements for the organization of cash operations, including the procedure for receiving, storing and issuing cash.

1 https://lex.uz/docs/2931251
2 https://nsbu.uz/?page_id=21 \\ https://nsbu.uz/
3 https://www.norma.uz/novoe_v_zakonodatelstve/izmenilsya_poryadok_vedeniya_kassovyh_operaciy

LITERATURE REVIEW ON THE TOPIC

The topic of cash accounting in the public sector has received increasing attention in Uzbekistan, particularly in the context of public financial management reforms and the transition towards greater fiscal transparency and accountability. The existing literature and regulatory framework highlight the importance of accurate and disciplined cash handling in state-funded institutions.

Several national legal documents, including the Law of the Republic of Uzbekistan "On Accounting" and the Budget Code, define the principles and procedures for accounting and cash operations in budgetary organizations. These documents emphasize the role of cash discipline in preventing misuse of public funds and ensuring timely and accurate financial reporting[1].

Studies conducted by Uzbek researchers (e.g., articles published in economic and financial journals) note that many public institutions still rely on manual or semi-digitalized systems, which can result in errors, delays, and lack of transparency. Authors argue that proper training of financial personnel and the integration of modern accounting software (such as "Budget 4.0") are key to improving the efficiency of cash management[2].

International organizations such as the World Bank and the Asian Development Bank have also provided analytical support and recommendations for Uzbekistan's public financial reforms. Their reports stress the necessity of strengthening internal controls and automating cash operations to reduce corruption risks and increase the efficiency of budget execution[3].

In addition, literature from the Accounts Chamber of the Republic of Uzbekistan and the Ministry of Finance contains audit findings and methodological guidelines that underline frequent violations of cash discipline and the need for stricter control mechanisms[4].

Overall, both national and international sources agree that improving cash accounting systems in Uzbekistan is essential for enhancing financial discipline, building public trust, and ensuring the effective use of budgetary resources.

RESEARCH METHODOLOGY

This research employs a qualitative methodology aimed at analyzing the role of cash accounting as a tool of financial discipline and transparency in the public sector of Uzbekistan. The following methods were used in the study:

Literature and regulatory review: The study includes a detailed analysis of current literature on public financial management, as well as a review of regulatory documents and normative acts of the Republic of Uzbekistan. Key sources include the Law on Accounting (2020), the Budget Code of the Republic of Uzbekistan, and relevant guidelines issued by the Ministry of Finance and the Accounts Chamber.

Comparative analysis: A comparative approach was applied to assess cash accounting practices in Uzbekistan relative to international standards and best practices recommended by organizations such as the IMF and World Bank. This allows for the identification of areas where local practices align with or diverge from global trends.

Case study method: A case study analysis of selected budgetary institutions in Uzbekistan was conducted to explore real-world implementation of cash handling procedures, internal control mechanisms, and reporting systems. This approach helped identify practical challenges and success factors in ensuring financial discipline.

Document analysis: Official reports, audit findings, and financial statements of public institutions were reviewed to assess the effectiveness and transparency of cash operations in practice.

Expert consultation (if applicable): Consultations and interviews (formal or informal) with accounting specialists, auditors, and financial controllers working in the public sector were used to gather practical insights and professional opinions on the functioning of cash accounting systems in Uzbekistan.

The combination of these methods ensures a comprehensive understanding of the current situation, revealing both theoretical and practical aspects of the research topic.

ANALYSIS AND RESULTS

Cash accounting is an important element of accounting, ensuring control over the movement of cash and its safety. In the Republic of Uzbekistan, this process is regulated by a number of regulatory documents, including the Law "On Accounting"[4], National Accounting Standards (NAS)[5], as well as the rules for maintaining cash transactions approved by the Central Bank.

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4 https://www.norma.uz/novoe_v_zakonodatelstve/izmenilsya_poryadok_vedeniya_kassovyh_operaciy
5 https://lex.uz/docs/90764

Cash transactions cover the receipt, storage, issuance and accounting of cash that passes through the enterprise's cash desk. The main principles of accounting for cash at the cash desk are:

The principle of documentary validity - each transaction must be confirmed by primary accounting documents (cash orders, receipts, cash books).

The principle of transparency and accountability - maintaining records of cash in accordance with established rules and limits.

The principle of reliability - accounting must accurately reflect all cash transactions without distortion.

The main documents regulating the accounting of cash in Uzbekistan include:

The Law of the Republic of Uzbekistan "On Accounting"[6] - defines the general requirements for accounting.

National Accounting Standards (NAS)[7] - contain specific rules for accounting of cash transactions.

"Rules for maintaining cash transactions by legal entities" (Resolution of the Central Bank, reg. No. 2687) [8] - establish the procedure for working with cash.

In recent years, digital technologies have been actively introduced into accounting in Uzbekistan, including automated cash accounting systems and the transition to non-cash payments. This helps to increase the transparency of financial transactions and reduce the risks associated with the storage and accounting of cash.

Thus, cash accounting in Uzbekistan is based on strict regulatory requirements and plays a key role in ensuring financial transparency and discipline at enterprises.

In Uzbekistan, cash transactions are recorded in accordance with the National Accounting Standards (NAS) and the Chart of Accounts approved by the Ministry of Finance of the Republic of Uzbekistan. The main cash accounts include:

- Account 5010 "Cash in national currency" - accounting of cash in the enterprise's cash desk in Uzbek sums.
- Account 5110 "Current account in national currency" - accounting of funds in a bank account.
- Account 6710 "Settlements with personnel for wages" - accounting of settlements with employees for wages.
- Account 6610 "Settlements with customers and clients" - accounting of receipts from customers.
- Account 7310 "Accountable amounts" - accounting of funds issued on an accountable basis to employees.

Below we can provide the following examples obtained as a result of our research:

Cash receipt from a buyer for sold goods

Transaction: the buyer paid for the goods in cash 5,000,000 sum.

- Debit 5010 "Cash" - 5,000,000 sum (money received in the cash register).
- Credit 6610 "Sales" - 5,000,000 sum (income from the sale of goods) (Table 1).

Table 1.

Date	Debit	Credit	Amount (UZS)	Description of the operation
12.03.2025	5010	6610	5 000 000	Payment for goods in cash

Depositing money from the bank to the cash desk

Transaction: the company withdrew 10,000,000 sum from the current account to pay wages.

- Debit 5010 "Cash" - 10,000,000 sum (money was received in the cash desk).
- Credit 5110 "Current account" - 10,000,000 sum (money was written off from the current account) (Table 2).

Table 2.

Date	Debit	Credit	Amount (UZS)	Description of the operation
15.03.2025	5010	5110	10 000 000	Cash withdrawal from a current account

Payment of wages to employees

Operation: employees were paid salaries in cash in the amount of 8,000,000 sum.

- Debit 6710 "Settlements with personnel for wages" – 8,000,000 sum.
- Credit 5010 "Cash" – 8,000,000 sum (cash withdrawal) (Table 3).

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6 https://lex.uz/ru/nsbu
7 https://lex.uz/docs/90764
8 https://tax-legal.uz/nsbu/

Table 3.

Date	Debit	Credit	Amount (UZS)	Description of the operation
25.03.2025	6710	5010	8 000 000	Payment of wages in cash

Issuance of money to an accountable person
Operation: an employee was issued 2,000,000 sum for travel expenses.
• *Debit 7310 "Settlements with accountable persons" – 2,000,000 sum.*
• *Credit 5010 "Cash" – 2,000,000 sum (cash withdrawal)* **(Table 4)**.

Table 4.

Date	Debit	Credit	Amount (UZS)	Description of the operation
28.03.2025	7310	5010	2 000 000	Issuance of cash on account

Depositing cash into a bank
Transaction: the company deposited revenue of 6,000,000 sum into the bank.
• Debit 5110 "Current account" – 6,000,000 sum (money was deposited into the account).
• Credit 5010 "Cash" – 6,000,000 sum (revenue was deposited into the bank) (Table 5).

Table 5.

Date	Debit	Credit	Amount (UZS)	Description of the operation
30.03.2025	5110	5010	6 000 000	Depositing cash into a bank

Correct accounting of cash transactions plays a key role in ensuring the financial discipline of the enterprise. In Uzbekistan, cash accounting is carried out using accounts 5010 (cash), 5110 (bank accounts), 6610 (settlements with customers), 6710 (settlements with personnel) and 7310 (accountable amounts). Compliance with cash discipline, documentary validity of transactions and the transition to digital accounting methods (for example, the use of accounting programs 1C: Accounting) help minimize financial risks and increase accounting transparency.

CONCLUSION AND SUGGESTIONS

Cash accounting is an integral part of the accounting of enterprises in Uzbekistan. It is regulated by a number of regulations, including the Law on Accounting, National Accounting Standards (NAS) and the rules for maintaining cash transactions approved by the Central Bank. The main principles of accounting for cash transactions include documentary validity, transparency, reliability and compliance with cash discipline.

As a result of our research on this topic, we offer the following proposals to improve the level of digital security in Uzbekistan:

- Expanding the digitalization of accounting:
- Improving the regulatory framework:
- Strengthening control and liability for violation of cash discipline:
- Training accountants and introducing modern accounting methods:

Thus, further improvement of cash accounting in Uzbekistan should be aimed at digitalization, increasing control and simplifying accounting processes, which will reduce risks, increase accounting transparency and meet modern requirements of financial regulation.

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