



є основою оцінки освітнього та освітньо-кваліфікаційного рівня громадян незалежно від форм здобуття освіти. Control is situational and requires proper implementation. It is necessary to use monitoring surveys during daily activities to determine the quality of education. The essence of the monitoring is the information system, the process - the creation of conditions for the adoption of management decisions, and the effectiveness - the technology for assessing the current state of the object of management, its regulation, and forecasting development.

In modern conditions of insufficient state support of education in Ukraine this is particularly relevant. School management must implement conceptual approaches for the use of marketing of educational services. It is marketing in education in the interests of the individual, educational institutions, employers, state and society that will allow for the institution's success. This sector is able to make an objective assessment advance in educational services in a competitive environment in order to help consumers properly navigate the wide selection offers in the educational sector.

Taking into account the given level of educational technologies, and focusing on state educational standards, the use of marketing in educational services of management for schools provides proper control and enables an assessment of the quality of education in Ukraine.

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INTERNAL CONTROL OF INCOME AND EXPENSES IN HEALTH PROTECTION BODIES

The need to save on budget funds requires the use of all possible tools to achieve it. This especially concerns expendable areas in the activity of health care institutions thus in this direction special attention is given to internal control.

The Budget Code defines internal control as a set of measures applied by the head to ensure compliance with the lawfulness and efficiency of using budget funds, as well as achievement of



results in accordance with the set goals, objectives, plans and requirements for the functioning of the budget institution [7].

Research carried out by the internal control income and expenditure activities of health institutions confirmed a number of problems. In particular, there are no identified persons responsible for its implementation, no plan for carrying out control activities, no definition of the actual form of internal control over income and expenditure. The mentioned shortcomings in the organization of internal control are quite common in the activities of health care institutions. Often in such institutions, internal control is reduced to verify the correctness of reflection of economic operations in accounting and reporting, compliance with financial discipline.

However, despite the frequent ignorance by budget institutions of the effective organization of internal control over income and expenditure, its practical application is extremely important and conducive to more effective resource management and performance of institutions. An integrated approach to organizing internal control over income and expenditure is in its interaction with the accounting and budgeting system [1].

Legislation does not clearly define the subject of internal control in health facilities. The only reference is provided by the Budget Code, which states that the obligation to exercise internal control lies with the head of the institution. However, such a statement is too restrictive of the very system of internal control.

In order to internalize the developed requirements, recommendations for control, the institution must approve the relevant internal document. In order to ensure the implementation of control procedures, internal accounting documents (work plan of accounts, correspondence of accounting of sub-accounts, schedule of documents, etc.) should be developed and accompanying internal documents.

Actually, the control process itself involves the preparation of a plan and the development of control procedures, the direct implementation of the planned procedures with the use of control tools and the formation of initial information on the control activities performed by the subject. The planning process involves the establishment of a list of tasks and objectives of the control procedures. The control procedures may include the collection of factual data, the analysis of the implementation of cost estimates, the analysis of the use of funds, the implementation of budget programs. Initial information about the control procedures should include not only the statement of the facts of the revealed violations, but also recommendations for the elimination of such.

Thus, the study of organization of internal control over incomes and expenses of the institution indicated a number of shortcomings. In particular, there is no plan for conducting control actions, no responsible persons are identified, forms of internal control, and, in general, there is no procedure for conducting internal control procedures approved by the head. In this regard, we have proved the need to improve the system of internal control of income and expenditure of the institution, revealed the interaction of internal control with different types of budgeting and information base, as well as developed and proposed the procedure for organizing the process of internal control of income and expenditure of the institution.

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CONCEPTUAL MODEL OF ACCOUNTING AND CONTROL IN THE LOCAL GOVERNMENT ORGANS

The peculiarities of the systemic and structural organization of local self-government, as well as its integrated development and reform receive little attention from scholars and are often poorly researched. We recognize the need for in-depth study of the models of the organization of local self-government. It is important to ascertain the influence of these models on the formation and functioning of local self-government in Ukraine, as well as define the prospects for development and reform of the territorial organization of authority [3].

Today one of the priorities of the sustainable development of democratic states is the improvement of local self-government. Thus, the analysis of the basic systems of local self-government shows that the last one is built on a combination of different theories, concepts and, accordingly, the combination of different interactions within the state and non-governmental (public) elements.

The most relevant task of building a modern democratic, competitive and constituent state and ensuring its sustainable development is to accelerate the reform of local self-government. Undoubtedly, the successful implementation of local government reform will contribute to a more effective implementation of Ukraine's European integration and development of cooperation with European institutions, especially the EU.

In Ukraine the problem of authority's decentralization is not new, but remains relevant. First of all, it concerns the development of local self-government, strategic planning and especially the state budget policy.

Given the experience of European countries, it is necessary to establish training for improving the level of professional skills of officials of local self-government organs, since there is a significant lack of competences in matters of maintenance projects of socio-economic development of the area at all stages of their life cycle.

It might be challenging to determine the current educational level of local government staff, educational needs and appropriate measures that can fill existing educational gaps.

The development of the processes of Ukraine's economic integration has led to the need for modernization of accounting in public sector institutions in accordance with the requirements of