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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



international standards. The modernization program is not completed due to numerous unresolved questions. Reforming the accounting system will contribute to the transparency of public finance management; improvement of financial control system and effective use of financial resources; introduction of national accounting and reporting standards based on generally accepted international standards; enhancement of the status and role of accounting and economic staff [4].

Control in local government organ is the main source of information for establishing the legality, expediency and efficiency of using budget funds. Achieving financial control is possible if proper organization and methods of its implementation with taking into account changes that have taken place in the field of accounting. Based on the example of local government, was formed An organizational model control income and expenditure, and the basis for its implementation methods of control procedures is an example of adapting existing practice to control the innovations embodied national accounting standards in the public sector. Its use is indispensable for the effective control of institutions, including the lawfulness and efficiency of the local budget.

The organizational and legal mechanism of state and public control in the field of local self-government is a coherent and complementary system of organizational interrelations between entities and objects of control, legal interaction between them within the framework of appropriate forms, using a set of measures, means and methods of organizational-legal impact and functional support for studying the process of solving local issues; adoption and enforcement of decisions.

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ACCOUNTING AND CONTROL IN HEALTH CARE

One of the key tasks facing a health care institution is to make timely and adequate decisions about the efficient use of resources, therefore, the necessary condition is to carry out a detailed analysis and determine the factors that influence the rational use of the institution's activities.