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**IMPLEMENTATION OF STATE FINANCIAL CONTROL**

 **IN HEALTHCARE INSTITUTIONS**

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The problems of organizing financial control in medical institutions can be conditionally divided into two groups. The first group of problems consists of issues related to the weak regulatory framework that regulates the implementation of financial control in the field of health care. This group consists of such legal deficiencies as the lack of clear legal certainty of the powers of controlling bodies, the uncertainty of the range of objects of financial control, the lack of an algorithm and the procedure for responding to detected violations of both bodies and objects of control, low efficiency of the adoption of normative and legal acts regulating activities related to the implementation of financial control, as well as the absence of clear internal standards for drafting regulatory and legal acts, the separation of strategic financial control from current financial control, etc.

The second group of problems consists of problems related to the shortcomings of the work of financial control bodies. This group includes such problems as: inadequacy and illegality of measures regarding the implementation of the revenue part of the budget, collection of tax fees [1, p. 157-161], establishment of various benefits and exemption from payment of payments, growing debt to the budget, non-fulfillment of requirements regulated by legislation.

Therefore, the main goal of financial control in the field of health care is compliance with the legality and efficiency of the use of budgetary and extra-budgetary financial resources, their targeted use, to ensure the principles of economic efficiency, social justice and budgetary efficiency.

In practice, the main tasks of state financial control in the field of medical care, in our opinion, are: organization and implementation of control over the timely implementation of revenue and expenditure items of the budget of medical institutions by volume, structure and purpose; assessment of the effectiveness of medical institutions regarding the expediency of using budget funds; identification of reserves for the growth of the revenue base of the budgets of medical institutions and reduction of the expenditure part of the budget; analysis of the detection of deviations from the established budget indicators and the preparation of proposals for their elimination, as well as for improving the budget in general [2, p. 37]; detection of financial abuses in the field of budgetary and inter-budgetary relations; improvement of budgetary and tax discipline; carrying out preventive measures in order to increase the financial discipline of health care institutions.

In practice, the main tasks of financial control in the sphere of performance of the scope of state tasks in the health care system are the following:

1) determination of compliance of the actual values ​​of indicators of the volume of medical services provided by the institution with the planned values;

2) analysis of the reasons for the deviation of the actual volume of services provided by the medical institution from its planned indicators, established by the program of state tasks;

3) taking measures to ensure the performance of indicators set in the state task, characterizing the scope of public services [3, p. 57].

Implementation of state financial control in the field of mandatory health insurance, according to its types, takes place in three stages.

Preparatory (preliminary), in the framework of which a plan and program for conducting a control measure is drawn up based on a preliminary study of the received materials about the object of state financial control in the field of health care. The plan clearly specifies criteria and performance indicators that must be quantified and meet the goal of state financial control in the field of local government. At this stage, during the inspection, the control group will study the following range of issues: the number of citizens who were provided with medical assistance, including at the expense of budgets of different levels, the amount of approved funding for social benefits and the maintenance of medical facilities, the assessment of the degree of financing of expenses, the legality of the activities of medical institutions in terms of concluding contracts for state procurement, cash and banking operations, staff list and compliance with the remuneration of employees, the state of accounting and reporting, etc. Preliminary control directly affects both the volumetric indicators of services (performed works) and, accordingly, the volume of financial support.

The main (current) stage involves working at the object and identifying violations, shortcomings and problems in its activity and assessing the achievement of established criteria and indicators. Also, during this stage, a cause-and-effect analysis of violations, shortcomings, problems and reasons for not achieving the set goals of the criteria and indicators is carried out. At this stage, it is advisable to start the financial control of a medical institution with an analysis of accounting and reporting documentation, an assessment of the results of previous inspections and the degree of implementation of recommendations for the elimination of detected violations, summarizing their results and defining specific inspection tasks. According to the results of the current control, the health care administration can make a decision to adjust the state task of the medical institution in the direction of both a decrease in volumes and a decrease in allocations, and their increase, if the specified changes do not lead to an increase in the total volume of budget allocations for the provision of medical services provided for in budget for the current fiscal year.

The final (next) stage includes the development of proposals for improving the efficiency of the facility. Based on the results of financial control, a report is drawn up, which contains conclusions, recommendations for eliminating deficiencies, as well as a list of practical measures to eliminate identified deficiencies and resolve identified problems. The next control is carried out mainly in the form of on-site control measures aimed at actual confirmation of previously presented reporting data. This type of control directly affects the evaluation of the performance of the manager and the financial condition of the medical institution.

 In general, the presented methodology of state financial control in the field of mandatory health insurance contains the basic rules and procedures that must be followed in the process of planning, conducting and recording the results of the control measure [4, p. 221-224]. It determines the procedure for selecting objects of inspections, their preliminary study, preparation of the inspection program, formulation of its goals and issues, as well as development of performance evaluation criteria, as well as an algorithm for monitoring the spending of budget funds, preparation of conclusions and recommendations regarding its results.

Conclusions. The conducted analysis confirms the hypothesis that in the theory and practice of management, the financial control of health care institutions is an integral element of the entire system of financial activity of the state, therefore, the approach to finding ways to solve the problems of the organization of medical activity should be the same for solving the problems of the organization of financial control. Therefore, in order to form a developed system of financial control, a number of important steps should be taken: to form a systematic and complete legal framework, to carry out a reform in the organizational structures of financial control, to form a new system of control procedures, a methodical base, to organize an appropriate information panel, to ensure material and technical, social and household and financial functioning of controlling bodies. Compliance with the above requirements will contribute to the effective development of state financial control in Ukraine, the rational distribution of financial resources of medical institutions, and will also create reserves for their growth.

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