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INCOME ACCOUNTING OF THE NON-PROFIT COMMUNAL HEALTH CARE INSTITUTIONS AND WAYS OF ITS IMPROVEMENT

Summary

The implementation of an effective healthcare system is the main task of state administration because it is through the healthcare system that the state fulfils the basic constitutional law and respects human rights.

A legal and democratic state with a socially-oriented market economy actively ensures the quality of medical services to the population, therefore, the financial resources that are allocated from the state budget for medicine and health care require constant study and improvement. Particularly acute is the issue of financial support for non-profit communal medical institutions, this problem is of particular relevance in the fight against the global COVID 19 pandemic, which actualizes the search for ways to improve income accounting.

As of today, Ukraine has taken a number of effective steps towards reforming the healthcare system, namely, in accordance with the Concept of Health Care Financing Reform and a number of laws signed by the President of Ukraine in December 2017. Since 2018, the implementation of a large-scale transformation in the financing the healthcare system has started. The proposed financing model is a patient-centred focus and is also aimed at ensuring the implementation of state guarantees for medical care and allows for clearly defining the roles and obligations of the Government, local governments and management of medical institutions.

Available debatable issues in the activity of non-profit communal medical institutions concerning their income accounting are connected with the introduction of the medical reform in Ukraine. Organizing income accounting remains problematic, including its documentation, analytical and synthetic accounting, which determined the goal, objectives, subject and structure of scientific research.

The priority areas for the development of non-profit communal health care institutions are increased rates of income, expanding the range of services provided, as well as their timely confirmation and recognition in the accounting system.

The question of the sufficient budget financing level for the healthcare institutions remains relevant since the proper quality of medical care depends primarily on financial support.

Volumes of the budget financing are determined according to scientifically based standards per capita, the State Budget of Ukraine, budgets of local and regional governments finance the public healthcare institutions.

The article examines the income accounting of non-profit communal health care institutions and identifies ways to improve it under the influence of reforms in the health care system of Ukraine.

In the study of the current state of financing the healthcare sector in Ukraine, the methods of observation and detailing were used; in the study of statistical material and data of the enterprises surveyed the methods of grouping and comparison were implemented, as well as the methods of synthesis and analysis.

Keywords: accounting, income, communal health care institutions, documentation.

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