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## ACCOUNTING FOR THE COSTS OF PROVIDING SOCIAL SERVICES IN ENSURING THE EFFECTIVENESS OF BUDGET PROCESSES

Olesia Holynska <sup>(1)</sup> Iryna Volokhova <sup>(2)</sup> Alla Khomutenko <sup>(3)</sup> Natalia Katkova <sup>(4)</sup> Svitlana Burlan <sup>(5)</sup>

<sup>(1)</sup> Economic and Financial Policy Chair, Odessa Regional Institute for Public Administration, National Academy for Public Administration under the President of Ukraine, Odessa, Ukraine.

<sup>(2)</sup> Head of Department of Finances, Odessa National Economics University, Odessa, Ukraine.

<sup>(3)</sup> Department of Finances, Odessa National Economics University, Odessa, Ukraine.

<sup>(4)</sup> Department of Accounting and Economic Analysis, Admiral Makarov National University of Shipbuilding, Mykolaiv, Ukraine.

<sup>(5)</sup> Department of Accounting and Auditing, Petro Mohyla Black Sea National University, Mykolaiv, Ukraine.

### Abstract

*Improving the level of effectiveness of budget processes is determined by how rationally and efficiently the budget funds needed to implement social protection of the population are used. The relevance of the study is determined by the fact that the formation of the system of social services in the public administration sector currently occurs only where there is a basis for social interaction of public sector actors and society. The novelty of the study is determined by the fact that the paper uses the approach of identification of social services in the complex of administrative services in the field of social protection / provision, taking into account the cost estimates of the budgetary institution. The authors show that the conditions of social interaction between the public sector and society are the engine of development in terms of increasing the level of individualization of social interaction. Studies have shown that the formation of social conditions determine the development of a new form of standardization of the effectiveness of budget processes. The basis of such effectiveness is the organization of cost accounting and regulation of the cost of providing social services by government agencies. The authors demonstrate the mechanism of development of socially oriented state policy through the provision of social services and the possibility of its implementation on the basis of decentralization of Ukraine. The practical significance of the study is that socially oriented reform of the public sector is determined by the need to differentiate the conditions of its development and in the formation of united territorial communities allows to forecast and implement regional budget development programs based on the effectiveness of budget processes.*

### Author Keywords

cost accounting, expenditures of budget organizations, social services, the effectiveness of budget processes

### Index Keywords

Budget funds, Social protection, Public administration sector, Social interaction

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