THE SYSTEM OF PUBLIC SOCIAL PROTECTION: PROBLEMS AND SOLUTIONS

Olena Voronova

The Head of the Municipal Institution "The Territorial Centre of Social Services of Kryvyi Rih Central District", e-mail: kg.cg-tercentr@ukr.net, Ukraine

Abstract. The article deals with the problem of improving the mechanism and the creation of the tools for operational and strategic planning of social services for social protection. The reasons and disadvantages of the traditional social system of public state social services are defined. The author has attempted to form the automated resource management system, taking into account local peculiarities and to structure the social state and non-state institutions.

Keywords: social sphere, social order, the mechanism of social security, social services, automated control system.

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Introduction

The problem of creating an effective mechanism of financing and managing the social sphere of Ukraine attracts a considerable attention of economists and financiers. The state social policy of today is designed to provide citizens with the rights to life, safe working conditions, family protection, leisure, education, housing, health and medical care, social security and healthy environmentguaranteed by the Constitution of Ukraine.

Public social protection

The issues related to effective financing of the social sphere are highlighted in scientific works of domestic economists: A. Amosha, L. Antoshkina, S. Kondratyuk, S. Koretska, M. Krupka, L. Omelyanovych, V. Oparin, K. Pavlyuk, L. Safonova, I. Syrota, V. Fedosov, etc. However, the creation of a unified mechanism of comprehensive social security, the social order of the state, services, social care and insurance is an important task of the state social policy. Despite a wide range of theoretical and practical issues, the topical issues are financing of social institutions, namely, the social services (providing social services). According to the international practice, the sources of direct and indirect financing of the social sphere are: budget expenses; tax expenses (benefits), claims, delays; insurance premiums to state and non-state insurance funds; the socialization of the means of the enterprises in the form of their commitments to implement social functions; the charity of individuals, firms and organizations; community initiatives – various funds and fees; personal funds and obligations of citizens; loans; the provision of state property for the functioning of the social sphere, the use of public infrastructure etc. When drawing up the social budget of Ukraine according to the sources of fiscal revenues the social costs are divided into three groups: the expenditures funded by budget payments, namely: benefits for veterans of war and labour, funds for the payment of an annual one-time aid to war veterans, social allowances to poor families with children, and other types of the social security, housing subsidies, healthcare, the costs in connection with the liquidation of the Chernobyl accident. The main feature of the social policy of Ukraine in the conditions of market relations is to give the priority to problems of the social welfare, to increase the role of individual labor income and to eliminate the system of allowances, to form a new mechanism of funding and regulating the social development (*State statistics service of Ukraine, n.d.*).

The main task of the state social policy is to organize and promote social stability and civil accord in the society. The strategic objectives of the social policy at the state level today are: achieving tangible improvements in material well-being of all segments of the population; providing certain categories of the population with competitive competences; the guarantee of constitutional rights of the population on labor and social protection, qualitative education, healthcare, etc.; the reorientation of the social policy on the family, ensuring the rights and social guarantees; the material support for socially vulnerable segments of the population. The social governance at the national level should provide a set of means of a social direction that forms the basis of the social policy. Creating a model of the social protection and social security at the regional level depends on the productive mechanism of distribution of public resources. Therefore, to improve and to create prospects of the social security there should be applied mechanisms, structures and forms that provide a timely social effect, the tax regulators will contribute to it – the rate reduction of taxes, a partial or full exemption from certain tax payments of some categories of citizens, the creation of the effective mechanisms of public resources distribution to the preferential categories of the population; the effective motivational system of stimulating work, the permanent steps to improve the system of the pension reform and the system of subsidies for vulnerable sections of the population. Given the state of economy of Ukraine, the purpose of the government regulation of income and consumption is the social protection of the population from rising prices and commodity shortages to guarantee the subsistence level for citizens. For this an integrated system of measures is formed: the determination of the minimum consumer budgets, the living wage, the minimum wage; pension funds and social assistance funds are created; certain terms of remuneration are altered, a new system of pensions, allowances, scholarships, rates and salaries in budget organizations is formed. The main goal of the social policy is a person and a qualitative provision of a set of social services. The priority principles of the social progress of the society today are to achieve the diversified objectives in the field of social protection:

- the provision of social security services and social care, the creation of the social security system and ordering and insurance;
- the protection of rights of mother and child;
- the protection of rights and welfare of the elderly and disabled;
- ensuring equal opportunities for all citizens to obtain educational and various other services.

The reform and modernization of the social security system means eradication of remnants of the old Soviet system and creation of a new control system, with the dominance of equitable distribution of public goods. The present day demands from social institutions to extend the forms and methods of work with the population, which strives to improve own competences required by the labour market and technological development of the society. But the provision of guarantees and social services occurs in an unbalanced legislative and regulatory field, as a result, the population does not receive the necessary services. The current state system of social care services of the lonely disabled citizens, the handicapped and the elderly is deficient; the specified categories of citizens are taken care of by a certain

amount of various social services duplicating their functions. The negative consequence is the lack of a unified approach to funding such social care services. Nowadays, a radical change is necessary in the approach to the above-mentioned categories, by the breaking up of centres, their geographical proximity to the place of residence of a person. Thus, it will increase the role and responsibility of the centres for the quality of service and financial support. It is the majority of recipients, who are to choose he scope and range of social services, while the provider of these services will make only supervision and control over the compliance with the state standards. The improvement and systematization of a new approach to management accounting will make it possible to monitor the working time practicing, the reverse calculation of funding (the adjusted approach to fund allocation) and the implementation of the most important social programs. Today, the shortcomings of the modern social system of social care services include the following: a significant gap between the programs, plans and statistical reports, the unidentified uniform criteria and requirements for the provision of social careservices and others. The reasons for this situation are:

- lack of proper awareness of possibility of various types of social care services;
- weakness of the bases of economic activities of the social protection institutions;
- lack of a thorough analysis of demand and supply forsocial services;
- complicated process of forming a single set of documents for obtaining social care services:
- excess of demand for social services among the population over supply of the potentialities of institutions (the presence of a significant percentage of the population with income below the subsistence minimum for paid services).

The social care services should be fully and easily available from the point of view of the solvency of every citizen who requires them. A new approach to creating a modern system of providing proper quality of social services will bring them directly to consumers. It makes sense to create a mechanism of social ordering of services through new forms and systems of maintaining and monitoring in this area. The improvement of the managerial accounting system in social institutions that has to change radically the perception of the work of the social security centres can be effective. Such a system may include several stages: preparatory, primary and final one, whose main tasks are the following: the solution of problematic issues of financing, bringing the work of all thecityterritorial centres and social security departments of a common denominator, forming a single reporting form, which would be directly used for highlighting the credible (transparent) information without copying different categories of services. To perform these tasks it is necessary to create and introduce the unified automated information system (hereinafter – AIS), which must include the work of the staff and the automation systems of structural units. The AIS is to implement the information technology of statutory functions fulfilment in the following areas:

- management accounting;
- reformation in organizing and planning of the qualitative social services,
- targeted and individual services;
- future funding of the centres, given the true parameters of their work;
- operational accounting database (online);
- advanced study of supply and demand for social services;
- compilation of statistics and information-analytical materials;
- creating a unified database of personal files on the district and city level;
- formation of a single municipal database to identify citizens (without copying in districts);

- theothers.
 - The introduction of the AIS involves certainorganizational and methodological support such as:
- rules for using database;
- procedure of storage, filling and control of the accuracy, completeness, truthfulness (transparency) of information;
- set of informational, software, technical, organizational, methodological and other necessary meansproviding the collection, processing, storage, transferring data, and their applying for solving comprehensive tasks;
- software modules to ensure input, process, search, and output of the necessary information.

The AIS assumes the preparation and training of staff (methodical support), which defines the procedure of system functioning and the procedure of setting and achieving goals. It takes into account peculiarities of the division of the personnel depending on the size, complexity, content, speed and the importance of the volume of work in the AIS.

The AIS was introduced on 01.02.2015 in the municipal institution "The territorial centre of social servicing (social care services provision) in the Central district of KryvyiRih (Ukraine). Each of the 3 stages defined the goals and objectives, the planned implementation and anticipated conclusions, the prospects and final results. At the preparatory stage a plan of measures to implement the computer system of management accounting and to gather statistical data was worked out, the social employees were involved. During the period of 2014-2015 the contracts for designing the software product with the technical requirements of the maintenance of the software were concluded.

The agreement provided the following operations: keeping cards of people eligible to receiving social care services; the division (the user directory), providing case numbers; the date of putting on service; service conditions (directory); general information (name, surname, patronymic, gender, identification code, date of birth; passport: series, number, date of issue, issuing authority; cell phone; home phone; pension certificate: number, series); address: place of residence; place of registration, public / private sector, street, house, apartment; marital status (directory: (not) married, divorced, etc.), family members: able-bodied / disabled; the data about relatives: name, surname, patronymic; date of birth, address of residence; phone; marital status; income data: type of income; amount per month (reference: less than min., minimum, more than min.); work experience: the last place of employment, position; social services: COS (directory); physical activity (reference); medical report (date); MSEC certificate; hobbies, interests (directory). The search of necessary information in general general base of people eligible to receiving social care services the through various filtering options. The formation of printed forms: the cardsof people eligible to receiving social care services; their registry according to filtering options.

The AIS involves the formation of the directory:

- the directory of streets;
- COS: disabled, participants of WWII, labour veterans, etc.
- the type of income: retirement pension, disability pension, social subsidy, etc.
- physical activity: a category of motor activity (III, IV, V);
- marital status: (not) married, widower / widow, divorced, etc;
- the type of relatives: family relationship (brother, son / daughter, wife, husband, etc.);
- the terms of service (free, paid, single, exempt);
- pension amount (less than min., minimum, more than min.);

- the directory on interest, hobby;
- the reasons for removal from service:
- the users (the name of the division to which the social care service receiver belongs).

Other agreements include the following: keeping a register of contracts (full and detailed information on the contracts); keeping the registers of the mail service (full transparent information); creating and printing of forms; a timesheet of actually spent working time (all the parameters of work load); the transcript of services and working time of social workers; the overall summary report (types of services, resources, personnel, traffic of wards). The next stage was to develop the form and contents of the mail service, the schedule of delivery of these letters during the operational meetings and coding. The main stage of implementation included: further electronic processing of mail service of each ward; the compliance of actually performed services with the services specified in the contracts; the computation of time for personal contact with the ward, the determination of the actual spending of time, the time for direct service. The work was performed by all social employees and social workers. At this stage an overhaul and optimization of new divisions and assigning them to the social workers were conducted. It clearly and quickly determines the supply and demand for new social services, resulting in a provision of a new service that arises in favour ofpeople eligible to receiving social care services, which enhances the quality of service. The new accounting system organizes, classifies and minimizes documentation, denies inspections of social workers on the issue of working time, enables a single daily planning of social services by the mail service, time and the type of service. Thus, as a result of strict regulation of working hours there is free time to identify people who need and seek social services, the time for the preparation and delivery of reports, the maintenance of statistical monitoring. It improves the quality of social care services which is one of the main integral tasks of the centre.

At the final stage of improvement and systematization of management accounting there has been carried out: the analysis and synthesis of the work done at the previous stages; the creation of a unified system of statistical reporting at various stages and levels;

The following points should be taken into account: necessity of considering the operation period of 6-12 months for more accurate results; the discrepancy between the working time spent for the private and public sectors; the correct calculation of time allocation for substitutions (vacation, sick leave, vacancies).

Thus, in modern conditions of social spherereforming a system of improvement of management accounting will lead to the minimization of negative effects in the service providing for citizens by the territorial centres, to high quality level of social services, which actually nullifies the number of calls (complaints) from wards (after all, they confirm the satisfaction with services by a personal signature in the letters of service for every visit), the confirmation of the effective and transparent use of budget funds in terms of wages. The improvement of organization of work will provide a substantial support in the motivation of the employees to work, the implementation of the State standard of the social services at a high level, the prevention of occurrence of failures and labour discipline breaches, the provision of emotional support and incentive for professional activities.

References

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