

namely in the principles of financing. During insurance medicine, the number of places in hospitals is reduced to optimal indicators, but each patient is provided with a high level of treatment. And in terms of budget funding, the state seeks to increase the number of hospitals. After analyzing current events, we can conclude that it is state support that is most effective for overcoming pandemics.

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## FINANCIAL ASPECTS OF FORMING THE IMAGE OF THE REGION AS A TOURIST DESTINATION

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The competitiveness of the tourist area and its attractiveness largely depends on how effectively structured its economic space is and to what extent the most rational forms of territorial and sectoral organization are used. With the reorientation of tourists to new tourist-distant destinations, the need to form the image of the regions of Ukraine as tourist destinations becomes more urgent, which first requires the search and bringing in financial resources from all possible sources.

The purpose of the article is to substantiate the financial aspects of the development of a tourist destination for the formation of an attractive image of the region.

Formation of the region's image as a tourist destination is an important tool for ensuring its economic, social, environmental development, as well as the formation of its competitiveness. At the same time, it is the level of tourism development that determines the possibilities of forming and spreading a positive image of the region as a tourist destination [1]. Ensuring the development of tourism in the regions of Ukraine requires an integrated approach and the application of such measures: attracting external and internal investments for the development of tourism; formation of proper infrastructure support for tourism development; formation of an organizational and institutional environment for the development of tourism in the region; stimulating tourist flows; development of joint tourism products and development of contractual specialization; development of tourism infrastructure based on the implementation of international projects; stimulating and promoting the development of new innovative types of tourism activities. First of all, active actions are needed on the part of regional authorities and the state aimed primarily at creating conditions for the dynamic development of tourism in the region, financing this type of economic activity, as well as promoting regional tourism products in the tourist services market [1].

Effective tools for the formation of a positive image of the region as a tourism destination are: regional tourism products; a large-scale advertising campaign for regional tourism products; slogans, sayings, slogans that form a general idea among tourists; close public relations; image positioning of the region's tourism products; visual symbols on official documents, billboards, brochures, leaflets, souvenirs, videos and other information carriers; a calendar of events attractive for tourists in the region; a tourist map of the region. The image of the region as a tourist destination should be formed on the basis of the dissemination of relevant information through all possible communication channels: advertising in the media; special tourist TV and radio programs, including broadcast in

foreign countries; printed advertising and information products; travel agencies and tourist information centers for Ukrainian and foreign tourists; presentations and exhibitions of regional tourism products in the regional, state and international tourism markets; official sites of departments of culture and tourism of regional state administrations; communication technologies on the Internet, blogs and forums; study and advertising tours, etc.

It is obvious that the formation of the region's image as a tourist destination requires significant financial investments. Funding for the formation of the image of the region as a tourist destination can be carried out from various sources, namely from the state and local budgets, funds from tourism enterprises and foreign investors. Among the alternative sources, we believe, one can single out: 1) general tax revenues, which cannot be considered separately from any other budget items intended to maintain the well-being of the local population on a long-term basis. But this is possible if the reform of local self-government is implemented in Ukraine, if local budgets have sufficient funds to stimulate inbound tourism; 2) taxes from accommodation facilities included in visitors' accounts. In order to ensure their intended use, it is necessary that at least 80% of tourism taxes are constantly directed to tourism-related projects; 3) taxes on income of individuals and a single tax on entrepreneurs who belong to the field of tourism and related economic activities; 4) budget revenues from annual or traditional events, such as fairs, mass events for holidays, etc., which can be purposefully directed to the formation of the image of the region as a tourist destination; 5) taxes on excess profits, which can be obtained as a result of increased taxes on the income of entertainment establishments, stadiums, natural monopolies, as well as enterprises engaged in the gambling business.

It seems expedient to develop and execute a budget for the formation of the regions' image as a tourist destination, which will contribute to a clearer definition of the means of disseminating information about tourism in the region, the choice of sources and the establishment of the required amount of financial resources [2].

Budgeting expenses for the formation of the image of the region as a tourist destination can be done in two ways: 1) 'from top to bottom', when, first of all, the total amount of expenses for a set of measures for the formation of the image of the region as a tourist destination is determined and only after that they are distributed through separate channels of information dissemination; 2) 'from the bottom up', when, first, an estimate is drawn up separately for each type of attracted channels of information dissemination in order to form the image of the region as a tourist destination, and only then all the necessary expenses are summed up [3]. As the international practice of drawing up such a budget of expenditures shows, in order to ensure the effectiveness of such investments, it requires, first of all, the allocation of state budget funds sufficient for the non-commercial promotion of a tourist product in the domestic and world markets. A private business cannot conduct a non-commercial image advertising campaign of its country (city), since it promotes and sells only its own product. Therefore, the task of creating an image of the region as an event and tourist destination is an exclusively state task and priority should be given to budgetary resources.

Most European countries have tourism resources and develop tourism, invest heavily in promoting their countries in the world market, which average about 31.7 million euros annually. According to the UNWTO (World Tourism Organization) data, in order to additionally attract one foreign tourist, which provides an average of 1000 euros in the country's economy, states spend from 3 to 10 euros in non-commercial advertising of a tourist product. Note that the tourism sector is characterized by a cumulative effect (investments should be made over several years and only then they will pay off), because one of the main laws of advertising is a significant volume, regularity and duration of action. An advertising campaign begins to bring economic benefits from a certain minimum threshold. If the amount of advertising spending is insufficient, the effect will approach zero .

To sum up, a country's image in the world and its role in international trade are largely determined by the state and level of competitiveness of the international tourism industry. Recently, international tourism has become an industry whose role in the international economy has grown significantly due to its rapid development. Therefore, the formation of a positive image of the region

as a tourist destination will ensure the growth of external and internal tourist flows; additional inflows of investments in the region; creation of new jobs both directly in tourism and in related types of economic activity; additional receipts to local and state budgets; improving the quality of life of the local population and the like.

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## EVENT MANAGEMENT AND ITS ROLE IN TODAY`S WORLD

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Event management is the process of planning and conducting different events. Event management is an activity that is necessary to make the event you are organising unique, spectacular and outstanding. Any event must have a special twist, a certain highlight. And the essence of a reception is not just the creativity, but also its delivery, the features of its presentation – so that all participants of the event are surprised, if only a little.

Event management is a large list of different activities performed by an event manager. In fact, it's a project management algorithm. Like any other project, an event has a start and a finish. Event organization work starts with the determination of the objectives to be achieved through the upcoming event. Event organization does not end directly after the event is over, but after the results evaluation is done – whether or not the tasks have been performed. On the basis of these missions, event managers build logistics, concept, scenario of the event. After that, contractors are hired and other important issues are resolved.

Event-management includes such responsibilities as:

- development of style and concept of the event;
- search and selection of venues for the event;
- menu development;
- development of design of the event: drawings and sketches, the selection of necessary decorative and structural elements;
- setting up meetings with the hosts, creating a unique event scenario;
- providing services of a photographer and videographer;
- development of a bright show program;
- selection of appropriate artists and many other tasks.

According to the information of ICT Marketing, the shares of all types of events in the world market are represented in the following way: concerts and public events make up 38%, corporate events – 27%, advertising campaigns – 22%, and family events – only 13%.

The five basic steps of event management are [1]:

Step 1: doing a research. Research is carried out before the event, so there is a greater chance of the event to meet the expectations of the organisers and participants.