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FINANCIAL SUPPORT OF SOCIAL ESTABLISHMENTS: STATE, PROBLEMS, WAYS OF THEIR SOLUTION

The problem of financial support of social establishments is very important in modern conditions of development of a social oriental model of market economy.

Research of a state of funding, legal basis, size of financial resources, which state spends for functioning of social establishments, will help to denote the ways of improving of financial support. It determines the theme of research and its actuality.

A modern model of funding of social establishments is mixed: estimated and budgetary (based on state and local budgets), inter budget transfers (subsidy of equalization, subvention, and extra money), extra-budgetary (services and doing jobs according to a contract with enterprises and organizations on a paid basis, sponsoring payments, grants etc.)

In the process of analysis of financial support of social establishments it was found: during the 2011-2016 sizes of budgetary appropriations are increasing; the biggest part of expenses is budgets of all levels; there is a tendency to increasing of local budgets' financial resources; propor-

tion of money of special fund according to other sources of financing is insignificant. But the biggest part of money is used to pay for public utilities and energy carrier, which prices are constantly increasing, to buy goods; It is being observed instability and insufficiency of financing; absence of effective mechanisms of financial support; slowly inculcation of progressive methods of planning and management of financial resources, besides programme - purposeful method for effective using of state money, involving alternative sources of financing. The aforesaid gives the possibility to affirm that present system of financial support does not give quality social services.

The ways of problem's solution are given: improving of process of forming and distribution of financial resources; activating in involving of sponsoring help, changing of a legal basis about charity; working out of effective methods of monitoring of special fund' money; using progressive technologies of management of budget; using of programme – purposeful financing.