

FEATURES OF FUNCTIONING OF BUDGETARY INSTITUTIONS IN THE SYSTEM OF PUBLIC FINANCE

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At the current stage of development of the country, in conditions of financial instability and low indicators of the economic development of the national economy, the urgent question is the need to conduct a study on the functioning and financial support of one of the important components of the financial system – the finances of state (budget institutions) and organizations.

The article considers the role and significance of budgetary institutions, their place in the financial system of the country and in the system of public finances is determined. Specific features are distinguished and characterized, which distinguish them significantly among other financial and credit institutions, types of budgetary institutions are presented in terms of the use of monetary funds, and their classification is proposed taking into account the peculiarities of functioning.

In order to identify problems faced by budget institutions in the process of their functioning, the financing of budget institutions for 2011-2015 has been analyzed for: Revenues of the State Budget of Ukraine in the context of general and special funds; the dynamics of non-tax revenues of the State Budget; The analysis of own revenues of budget institutions and expenditures by functional classification of expenditures has been analyzed.

According to the results of the calculations, it was found that within the present

framework the following factors influence the functioning of budget institutions and organizations: unsatisfactory state of financing, lack of funds for updating the material and technical base of budgetary institutions, limited sources of financial resources formation, and strict regulation of the directions of their use.

As a result of the analysis, a set of measures aimed at increasing the financial support of budget institutions in Ukraine was proposed, among which: competitive placement of state and local grants among state and non-governmental non-profit organizations; signing of temporary cooperation agreements, within the framework of which one-off measures or actions of social direction may be carried out; to develop an effective control system that would ensure the targeted receipt and use of funds by budget institutions; Adaptation of a positive foreign experience of financing the budget institutions of Western European countries; the transition from the model of minimal autonomy to the model of partial autonomy. Implementation of all these measures will allow budget institutions and organizations to attract additional funds independently and spend on their own needs, which can serve as an incentive for development; the establishment of a certain limit of funds that budget institutions can use for certain types of expenditures, etc.