

## **Social Orientation of Budgetary Policy in Ukraine: Problems and Prospects**

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**Research Methodology.** By means of systematic approach the problems of social orientation of fiscal policy in Ukraine were investigated. Using the economical and statistical methods the features of the budget provision of the social sphere in comparison with the experience of the developed countries were evaluated.

**Results.** The current state of social expenditures financing was analyzed. Key issues that determine the lack of efficiency of the state social expenditures were discovered. General approaches to the improvement of the mechanism of financial providing of the social sphere were proposed.

**Novelty.** The problems of increasing the efficiency of state social expenditures were revealed and the priorities of social development which enhance the efficiency of state social expenditures were determined.

**Practical Significance.** On the basis of the research methodology of the state social expenditures efficiency, practical recommendations on the issue of budget provision of the separate components of the social sector that contribute to the efficiency of state social expenditures were developed.