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BUDGET PROGRAMS AS A MEANS OF ACHIEVING THE SOCIO-CULTURAL GOALS OF THE STATE

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Social finances have to represent the interests of the disadvantaged population (children, disabled), to ensure the fulfillment of basic research studies, to develop the level of general and professional education, and to guarantee social security, health care, and a high level of culture and art development. The most effective form of social and cultural development strategies' building is budget programming.

However, of budget program formation and implementation in the process of financing of the social and cultural services is not solved. This problem is predetermined by a lack of strategic policy in the spheres of social life. This results in complicacy of deciding social tasks, and is determined by the high level of instability and uncertainty in the dynamics of state development. Consequently, the question of intensification of scientific efforts aimed at the study of existing practice of implementation of such programs is urgent.

Economically developed countries use budget programs for achieving high social development standards. These programs are not only one of the most effective means of concentration of necessary resources on the priority line of development of society, but also means of intensification of inter-branch and interregional connections, coordination of activity of central and local authorities, and of the separate scientific organizations and enterprises in the achievement of goals set by the state. This has peculiar urgency for the current situation in the country, and is the confirmation of the necessity of improving elaboration and realization of budget programs for deciding many of the existing problems in Ukraine, particularly social problems.

At present there are no fixed rules of formation of budget programs according to the program-target method, but their practical application is defined in the following principles of their functioning within the programs:

- 1) rendering those services which are necessary for the achievement of the goals of the program (the same social and cultural services should not be repeated in different programs);
- 2) general amount of programs can be different depending on the sphere of the activity budget fund manager and aims which he conveys;
- 3) activity according to the budget program can be divided into departments within one establishment.

The process of elaboration and implementation of budget programs with the implementation of socio-cultural development of society in Ukraine is carried out in the conditions of application of the mechanisms of perspective budget planning. It involves the use of elements of strategic planning by the budget funds managers, and it is aimed at the achievement of set goals and developing quantitative parameters of the realization of the goals to define the achieved results. If the desired results are not achieved, they are analyzed and adjusted to lose the weaknesses in the strategy.

The high performance level of accomplishment of the annual plan of the financing of budget programs was observed in the sphere of education and science, and of youth and sports [1]. Non-fulfillment of the planned rates in the other spheres

is determined by the fact that most of the programs are not supplied by financing accorded in the amount envisaged by program documents. The main reason for this situation is the absence of a common strategy of the development of socio-cultural services that caused a large number of separate, isolated and uncoordinated state, sectoral and regional programs, leading to dissipation of financial resources of the state, reducing the efficiency and quality of budget prognoses and planning. In addition, the occurrence of these problems is caused by:

- the lack of true calculations and thorough measurement for achieving set goals, the definition of results of their implementation, and, most important, definite and reasonable amounts and sources of financing. Firstly, the decisions are made and programs are accepted, only when the finance resources search is carried out;

- opaque and tardy financing only on the principle of the annual budgeting, not on the allocating of funds for solving a specific problem;

- irresponsibility and impunity as government customers (in terms of proper control) and as definite performers (in terms of the direct implementation of the programs).

Consequently, stated problems cause significant underfunding of the programs, failure of the schemes of their implementation, low productivity, and inefficiency of budget investments, and lead to direct budget losses and failure in achieving of the expected social results. The situation is complicated by the lack of clear concepts of social development and public policy priorities, resulting in inefficiency in the use of limited public resources. The problem of building a single strategy of development of a socio-cultural services sphere, with the clear formulation of social priorities, is very important at present. Only under such conditions, improving the implementation of budget programs in the stated sphere will be possible in practice, and not just in theory.

Thus, the program process is one of the important elements in the system of budgeting of the spheres of socio-cultural services that affirms the priority role of budget programs in the implementation of strategic targets of socio-cultural policy. Effective developing of the programs will allow the institutions responsible for

making state decisions to define priorities, aims and directions of socio-cultural development on the short-, middle- and long-term perspectives, and will measure their achievement with the defining of necessary financial, material-technical, informational and labor resources.

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МЕТОДИЧНІ ПРИЙОМИ НАВЧАННЯ ІНОЗЕМНИХ МОВ У КОНТЕКСТІ РЕАЛІЗАЦІ КОГНІТИВНОЇ ДИФЕРЕНЦІАЦІЇ ФОРМУВАННЯ ІНШОМОВНОЇ КОМПЕТЕНТНОСТІ У ДІАЛОГІЧНОМУ МОВЛЕННІ

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Зумовлене суспільним замовленням реформування освітньої системи відбувається на усіх її рівнях. Перед сучасними закладами вищої освіти України стоїть завдання підготувати вмотивованих та висококваліфікованих фахівців, готових творчо реалізувати свій професійний потенціал на користь собі та своїй державі. Так, задля досягнення цієї мети сучасним викладачам слід організувати освітній процес таким чином, щоб кожен студент мав можливість задовольнити не лише свій навчальний інтерес, а й розвивати вроджені здібності тими методами та засобами, які б відповідали його індивідуально-психологічним особливостям.

Задля досягнення поставленої мети у зарубіжній та вітчизняній методиці викладання іноземних мов ще у минулому столітті був теоретично обґрунтований та успішно впроваджений метод індивідуалізованого навчання,