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## FINANCING OF SOCIAL PROJECTS FOR DISABLED PEOPLE IN UKRAINE AND POLAND

**Olena B. FILIMONOVA**

*Candidat of Science (comparable to the PhD)*

*Associate Professor, Department of Finance and Credit, Petro Mohyla Black Sea National University*

*E-mail: helfil@ukr.net*

**Alina O. SHYNKARIUK**

*Master student, Department of Finance and Credit, Petro Mohyla Black Sea National University*

*E-mail: alina.shinkariuk@yandex.ua*

*Summary. The research is devoted to the problem of scarcity, insufficiency of social projects financing for disabled people. Sources and means of social projects financing in Poland are described and the analysis of the number of sources, frequency of their using and mechanisms of their realizing is conducted;*

*the financing structure of these projects is researched. Comparison of sources of social projects financing in Ukraine and Poland is done. Recommendations to implement the Polish experience in financing social projects for disabled people are offered.*

**Key words:** *social projects, sources of financing, financing structure, implementation of experience.*

During the implementation of projects for providing social services for disabled people, the most problematic aspect is scarcity, insufficiency of social projects financing for disabled people. But, in the EU, particularly Poland, has integrated system of implementation, regulation and financing of social projects. The activity of the specialized financial institutions is organized, it is used the methods and means, which take into account the specifics of the social projects and the combination of financial resources. Such experience is useful to adapt in Ukraine.

In Poland the financing of social projects is an element of state social policy. However, a competitive-grant basis is dominated in the programs of social development. It guarantees the competition between governmental and non- governmental organizations, transparency of the financing schemes and the viability of projects from the point of view the public organizations.

There are such main sources of polish association funds engaged in project activities in the field of social support and protection of disabled people as: membership fees, subsidies, donation, sponsorship, one percent, fees, income from organization's property, fines, activity for fee services of public goods, income from commercial activity, inheritance and testament, loans and borrowings.

Usually, social projects and NGOs for their implementation are financed by the involvement of several different sources. An important change that can be noted by comparing the results of studies from 2012 to 2015 years is an increase in the number of sources of income. The budget of the average organization in 2011 was from two sources, and in 2014 there were already three sources. In the structure of sources of financing social projects in Poland are dominated such sources as: municipal financing, state financing, 1%, EU funds and donations from individuals, companies and institutions

For their activity Ukrainian public organizations, providing socialization of disabled people in 2015 received 6,3 billion UAH from different sources, which is 1.5 times more than in 2014. The main part was income from charity – 3,7 billion UAH or 58.8% of the total amount of funding. From membership fees was received 611,6 million UAH or 9.7%, of the economic activity of companies, enterprises created by NGOs to fulfill their objectives and activities – 549,7 million UAH, or 8.7%.

So, the adopt of the Polish experience will help to align the structure and quality of social services to people with disabilities and to expand the possibilities of funding social projects. Undoubtedly, all these processes are subject to radical revision and adapta-

tion to the conditions of modern Ukrainian economy and legislation. However, the expected result can release the Ukrainian economy from the constant so-

cial spending and to forward funds from the budget of consumption to the investment budget.

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