

Budget system in Poland: research and comparison with Ukrainian system.

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Annotation. This article examined the budget system in Poland, advantages and disadvantages compared to the budget system in Poland and Ukraine.

Keywords. Budget, budget system, revenues, expenses.

Анотація. У цій роботі розглядали бюджетну систему Польщі, а також переваги і недоліки бюджетної системи Польщі порівняно з Україною.

Ключові слова. бюджет, бюджетна система, доходи, видатки

Topicality. Research budget system in Poland and its comparison with the budget system of Ukraine is important especially since January 19 signed a declaration on cooperation in finance between Ukraine and Poland.

Based on this **research purpose** is cost differences between the two systems and their characteristics.

Presenting main material. Poland budget system consists of a set of state incomes and the law of Poland «On public finances» governs expenses. These include state taxes, payments to the state which is governed by separate legal laws; Other revenues, which include: (fees, income from property, income from the sale of goods and rights, income from the sale of rights do not constitute revenue in understanding other income earned on the basis of certain provisions unless they are going to bodies funded of government revenue, units that are subject to these agencies, or under their supervision).

Public funds may be administered on public spending and expenditures of the state budget and budgets of local government units.

By public spending, include repayment of loans and credits; redemption of securities and other financial transactions; given the loan.

By public finances include: government agencies and subordinate organizations, government entities and other units that are not listed in the court register and General whose activities are financed from public funds fully or in part, except: state enterprises; state banks; trade associations.

Public finances cover the processes associated with the accumulation of public funds and their distribution, including: collection and accumulation of income; public spending; deficit financing; commitment involving public funds; management of public funds; public debt management.

Public debt in Poland covers general government liabilities of the following categories:

issued securities are cash guarantees, credits and loans received;

accepted deposits; collecting liabilities: budget units; based on laws and court decisions issued sureties and guarantees more.

State budget - this year plan revenues and expenditures, and revenues and costs: public authorities, control and protection of the rights; courts and tribunals; government administration.

Unlike Poland, budget relations in Ukraine there are the following areas of monetary relations: between the state and different enterprises, organizations and institutions; state and public organizations, the state and the

public, other states and international organizations The state and the regions.

Control function makes it possible to know whether or timely and full financial resources at the disposal of the state, in fact, composed proportion reallocation of budget funds, how effectively they are used. The based of the motion control function of the budget, which is reflected in the revenue and expenditure budget.

According to the Minister of Finance of Poland, the draft stipulates that the budget deficit in 2016 will not exceed PLN 54.7 billion (13.675 billion euros). Revenues should reach 313 billion zlotys (78.25 million euros) and the cost - 368 billion zlotys (92 million euros). Office predicts that Poland's GDP will grow by 3.8%, inflation will be 1.7%, while general government deficit will not exceed 2.8% of GDP. While the weather forecast in Ukraine in 2016, GDP growth - 2%, inflation - 12% dollar 24.1 - 24.4, nominal GDP - UAH 2.262 trillion.

Revenues: UAH 595.1 billion (+ 15.1% compared to the Law on State Budget for 2015)

Consumption 667.7 billion UAH

The maximum budget deficit - 3.7% of GDP (83.7 billion mantas. Gy) within the lighthouse IMF.

Advantages of the budget system in Poland that provides more components of the budget process and separately regulated and checked each one. Poland budget system has already been formed and the European standard.

Conclusion. After the 1990 reform the budget system in Poland has risen to a new level.

Ukraine may borrow some Polish budget forming factors and use them in your next development. Indeed, budget system - a collection of some of its units, which are linked under applicable law and are based on certain principles.

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