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### **GENESIS OF BUDGET LEGISLATION ON THE FINANCING OF SOCIAL BENEFITS FOR PEOPLE IN NEED OF SOCIAL ASSISTANCE BECAUSE OF THE NEED TO KEEP CHILDREN AND THE PROSPECTS FOR ITS FURTHER DEVELOPMENT**

Since independence, Ukraine assumed the responsibility to support individuals who need social support because of the need to hold children, wherefore was created a corresponding part of legislation. However, the recipients, mentioned in the specified regulatory acts were not determined by the budget law. Therefore, there was a need to study the development and establishment of budget legislation on the financing of social benefits for people in need of social assistance because of the need to retain children and identify prospective ways to improve the state support measures for such persons. It is noted that *de iure* certain categories of persons were entitled to certain social benefits, but *de facto* either did not receive them at all or received a small part of them because of the lack of real budget funding, which have made these measures declarative ones.

It has been analyzed for a long time, having shown, that a state social assistance for individuals, holding children, is realized by other measures, different from social payments than those in Ukraine.

The advantages of using the regime of family taxation in Ukraine are substantiated. It is noted that the Ukrainian legislator, instead of introducing the family tax regime, allocates funds from the budget for social payments to people in need of social assistance due to the need to keep children, but because of limited funding, these measures do not have a tangible social effect. The declarative proclamation of the highest value of people and their needs (especially those who need social assistance because of those who are in socially negative circumstances) without proper funding, that is, without providing real social assistance, leads to distrust of the authorities by the people. In addition, the allocation

of funds from the budget, instead of creating activities that would promote active labor, creates consumer trends in society.

Summarizing the above mentioned, we note that the budget financing of social payments to people in need of social assistance due to the need to keep children in Ukraine as a measure aimed at fulfilling the social functions of the state should be replaced by other, the most promising of which is the introduction of family taxation.

**Keywords:** budget legislation, social support, financing of social payments, state aid, family tax regime, social assistance because of the need to keep children.

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