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Lomovtseva N.N., Ananyeva A.A. Restructurization of budget institutions in RF: aims, stages, problems

The article describes the main tasks and stages of the restructuring of budgetary institutions in the Russian Federation. The authors have considered changes in the legal and financial sphere of state (municipal) institutions, highlighted the problematic issues of the reform, and recommended how to eliminate them. Emphasizing the economic component of the reform, the authors at the same time dwell on the necessity to improve the efficiency of the considered institutions and the quality of services in social sectors. This problem can be solved through the development and implementation of public control in budgetary institutions which has to be regulated by relevant documents

Key words: social sphere, state (municipal) institutions, quality of social services, normative per capita financing, state order, efficiency criteria.

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