

PROBLEMS OF BUDGET DECENTRALIZATION IN UKRAINE

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The aim of the article is to study the impact of the budget decentralization reform in Ukraine on the level of regional self-sufficiency. Analyzing scientific works of scientists, the interpretation of the concept of "budgetary decentralization" was considered and the main forms of redistribution of powers between authorities were determined. The article describes the main changes that were introduced in the legislative acts as a result of the introduction of the budget decentralization reform. The list and sizes of taxes and fees, which are the main revenues of local budgets,

are given. The article analyzes the dynamics of incomes of local budgets for the last 4 years and determines the ratio of incomes of local budgets to interbudgetary transfers. The role of the State Fund for Regional Development in the process of forming revenues of local budgets is described.

As a result of the research, the main problems of budgetary decentralization in Ukraine were identified and certain conditions for implementing decentralization were created, the implementation of which will increase the effectiveness of the reform.