

Melnyk V.

*Doctor of Economics, Professor of the Finance Department
in Kyiv National Economic University named after Vadym Hetman, Ukraine;
e-mail: melnik_viktor@ukr.net; ORCID ID: 0000-0002-7439-1564*

Kriuchkova N.

*Ph. D in Economics,
Associate Professor of Economic and Business Department
in Odessa I. I. Mechnikov National University, Ukraine;
e-mail: kryuchkova@onu.edu.ua; ORCID ID: 0000-0003-3790-4399*

Shchur R.

*Ph. D in Economics,
Associate Professor of Finance Department
in Vasyl Stefanyk Precarpathian National University, Ukraine;
e-mail: romanwur@ukr.net; ORCID ID: 0000-0001-9945-3939*

**PECULIARITIES OF FORMING TOTAL REVENUES
OF UNITED TERRITORIAL COMMUNITIES IN UKRAINE
UNDER CURRENT CONDITIONS OF TRANSFORMING THE SYSTEM
OF PUBLIC FINANCES**

Abstract. It is determined that in order to strengthen the financial capacity of local budgets in general and budgets of the united territorial communities in particular, it is necessary to increase their resource base, in particular, to fulfill their own authority, to increase sources of income, to expand the list of expenditures. The main emphasis of fiscal policy is the transition to a qualitatively new level of intergovernmental fiscal relations, namely direct intergovernmental relations of the state budget with all local budgets, including those budgets of the united territorial communities.

The author's own interpretation of the definition of «incomes of the united territorial community» — economic relations with regard to the formation of the income base of the united territorial community as the basis of its tax capacity, in particular its own income for the purpose of financial equalization and the growth of financial potential of the capable united territorial communities at the strategic level planning their development.

It is proved that in the process of accumulation of revenues in budgets of joint territorial communities common methods can be used — accumulation of income from productive activity, from property and property rights, from resource base, loan method; and special methods - tax, normative, method of redistribution, method of coefficients, emission, forecast.

The analysis and estimation of revenues of own revenues of united territorial communities in Ukraine for 2015—2019 in the context of personal income tax, excise tax, land payment, unified tax, and real estate tax are carried out. The positive dynamics of income of local budgets of the combined communities by the changes of tax and budgetary legislation in the context of fiscal decentralization are determined.

A number of factors that need to be taken into account in the formation of the revenue base of the budgets of the joint territorial communities in order to increase their financial capacity are proposed: introduction of a fundamentally new approach to financial horizontal territorial equalization in Ukraine; introduction of a new transfer policy; self-formation of local budgets; formation of a single basket of revenues of the general fund of local budgets; financial support for the development of territories; Subvention from the state budget to local budgets for the formation of the infrastructure of the united territorial communities; Identification and realization of the hidden and underestimated financial potential of the united territorial communities.

It is substantiated that efficient development of the borrowing market of territorial communities requires the provision of macroeconomic, institutional and regulatory conditions,

financial guarantees, a combination of different sources of budget expenditures for the combined territorial communities.

Keywords: income of the united territorial community, financial capacity, income base, own revenues, borrowing of territorial communities, fiscal decentralization.

JEL Classification H71, H72, H73, H74

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Мельник В. М.

*доктор економічних наук, професор, професор кафедри фінансів
Київського національного університету імені Вадима Гетьмана, Україна;
e-mail: melnik_viktor@ukr.net; ORCID ID: 0000-0002-7439-1564*

Крючкова Н. М.

*кандидат економічних наук, доцент кафедри економіки та підприємництва
Одеського національного університету імені І. І. Мечникова, Україна;
e-mail: kryuchkova@onu.edu.ua; ORCID ID: 0000-0003-3790-4399*

Щур Р. І.

*кандидат економічних наук, доцент кафедри фінансів
Прикарпатського національного університету імені Василя Стефаника, Україна;
e-mail: romanwur@ukr.net; ORCID ID: 0000-0001-9945-3939*

ОСОБЛИВОСТІ ФОРМУВАННЯ СУКУПНИХ ДОХОДІВ ОБ'ЄДНАНИХ ТЕРИТОРІАЛЬНИХ ГРОМАД В УКРАЇНІ В СУЧАСНИХ УМОВАХ ТРАНСФОРМАЦІЇ СИСТЕМИ ДЕРЖАВНИХ ФІНАНСІВ

Анотація. Визначено, що з метою зміцнення фінансової спроможності місцевих бюджетів у цілому та бюджетів об'єднаних територіальних громад зокрема необхідним є збільшення їхньої ресурсної бази, зокрема на виконання власних повноважень, збільшення джерел надходжень, розширення переліку видатків. Основним акцентом бюджетної політики є перехід на якісно новий рівень міжбюджетних відносин, а саме прямих міжбюджетних відносин державного бюджету з усіма місцевими бюджетами, в тому числі з бюджетами об'єднаних територіальних громад.

Представлено власне авторське трактування дефініції «доходи об'єднаної територіальної громади» — економічні відносини щодо формування дохідної бази об'єднаної територіальної громади як основи її податкоспроможності, зокрема власних доходів з метою фінансового вирівнювання та зростання фінансового потенціалу спроможних об'єднаних територіальних громад на стратегічному рівні планування їхнього розвитку.

Доведено, що у процесі акумуляції доходів до бюджетів об'єднаних територіальних громад можуть використовуватися загальні методи — акумуляція доходів від продуктивної діяльності, від майна і майнових прав, від ресурсної бази, позичковий метод; і спеціальні методи — податковий, нормативний, метод перерозподілу, метод коефіцієнтів, емісійний, прогнозний.

Проведено аналіз та оцінку надходжень власних доходів об'єднаних територіальних громад в Україні за 2015—2019 рр. в розрізі податку на доходи фізичних осіб, акцизного податку, плати за землю, єдиного податку, податку на нерухоме майно. Визначено позитивну динаміку надходжень власних доходів місцевих бюджетів об'єднаних громад за рахунок змін податкового та бюджетного законодавства у контексті фіскальної децентралізації.

Запропоновано низку чинників, які потрібно враховувати у процесі формування дохідної бази бюджетів об'єднаних територіальних громад з метою підвищення їхньої фінансової спроможності: упровадження принципово нового підходу до фінансового горизонтального територіального вирівнювання в Україні; запровадження нової трансфертної політики; самостійне формування місцевих бюджетів; формування єдиного кошика доходів загального фонду місцевих бюджетів; фінансове забезпечення розвитку

територій; надання субвенцій із державного бюджету місцевим бюджетам на формування інфраструктури об'єднаних територіальних громад; виявлення і реалізація прихованого та недооціненого фінансового потенціалу об'єднаних територіальних громад.

Обґрунтовано, що ефективний розвиток ринку запозичень територіальних громад потребує забезпечення макроекономічних, інституціональних та регулятивних умов, фінансових гарантій, поєднання різних джерел забезпечення витрат бюджетів об'єднаних територіальних громад.

Ключові слова: доходи об'єднаної територіальної громади, фінансова спроможність, дохідна база, власні доходи, запозичення територіальних громад, фіскальна децентралізація.

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Мельник В. Н.

*доктор экономических наук, профессор, профессор кафедры финансов
Киевского национального университета имени Вадима Гетьмана, Украина;
e-mail: melnik_viktor@ukr.net; ORCID ID: 0000-0002-7439-1564*

Крючкова Н. М.

*кандидат экономических наук, доцент кафедры экономики и предпринимательства
Одесского национального университета имени И. И. Мечникова, Украина;
e-mail: kryuchkova@onu.edu.ua; ORCID ID: 0000-0003-3790-4399*

Щур Р. И.

*кандидат экономических наук, доцент кафедры финансов
Прикарпатского национального университета имени Василия Стефанюка, Украина;
e-mail: romanwur@ukr.net; ORCID ID: 0000-0001-9945-3939*

ОСОБЕННОСТИ ФОРМИРОВАНИЯ СОВОКУПНОГО ДОХОДА ОБЪЕДИНЕННЫХ ТЕРРИТОРИАЛЬНЫХ ОБЩИН В УКРАИНЕ В СОВРЕМЕННЫХ УСЛОВИЯХ ТРАНСФОРМАЦИИ СИСТЕМЫ ГОСУДАРСТВЕННЫХ ФИНАНСОВ

Аннотация. Определено, что с целью укрепления финансовой состоятельности местных бюджетов в целом, и бюджетов объединенных территориальных общин в частности, необходимо увеличение их ресурсной базы, а именно на выполнение собственных полномочий, увеличение источников поступлений, расширения перечня расходов.

Представлена авторская трактовка дефиниции «доходы объединенной территориальной общины» — экономические отношения по формированию доходной базы объединенной территориальной общины как основы ее налогоспособности, в частности собственных доходов с целью финансового выравнивания и роста финансового потенциала объединенных территориальных общин на стратегическом уровне планирования их развития.

Доказано, что в процессе аккумуляции доходов в бюджеты объединенных территориальных общин могут использоваться общие методы — аккумуляция доходов от производительной деятельности, от имущества и имущественных прав, от ресурсной базы, ссудный метод; и специальные методы — налоговый, нормативный, метод перераспределения, метод коэффициентов, эмиссионный, прогнозный методы.

Проведен анализ и оценка поступлений собственных доходов объединенных территориальных общин в Украине за 2015—2019 гг. Предложен ряд факторов, которые необходимо учитывать в процессе формирования доходной базы бюджетов объединенных территориальных общин с целью повышения их финансовой состоятельности.

Ключевые слова: доходы объединенной территориальной общины, финансовая состоятельность, доходная база, собственные доходы, заимствования территориальных общин, фискальная децентрализация.

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Problem statement. In order to increase the financial resources of local budgets, on the whole, and the budgets of united territorial communities (UTC), in particular, it is necessary to increase their funding base by means of transferring incomes of the state budget to local budgets, increasing revenue sources for the special fund, expanding the list of charges, which are taken into account when the volume of inter-budget transfers is determined.

New approaches to forming budgets of united territorial communities, especially their total revenues, will provide for realization of the main direction of budget policy on creating appropriate conditions for local self-government bodies and executive bodies to perform their duties by strengthening the revenue base; introducing new instruments of encouraging the regional development; generating the local self-government bodies' interest in increasing the volume of receipts to the budgets of united territorial communities; improving the mechanism of calculating the revenue and expenditure parts which are taken into account when the volume of inter-budget transfers is determined. The main emphasis of the budget policy is placed on transition to a whole new level of inter-budget relations, viz. direct inter-budget relations of the state budget with all local budgets, including budgets of united territorial communities.

Difficulties in forming and reallocation of financial resources lead to a significant decrease in efficiency of instruments of the local policy, deterioration of citizens' prosperity as well as create impediments to the social and economic development of territories. Within this context, at present it is especially important to decentralize the budget system and to transfer a sufficient volume of own financial resources to local self-government bodies in order to increase the social and economic development of territories [1].

Analysis of research and problem statement. Significant research on the development of theoretical and methodological foundations of the budget as an important instrument of social development belong to such foreign scientists: R.Barro, J.Buchanan, A.Wagner, S.Witte, A.Laffer, R.Masgrave, R.Mandell, K.Rau, J.Sax, P.Samuelson, A.Smith, M.Speransky, J.Stiglitz, G.Tallock, V.Tanzi, S.Fischer.

The local scientist's research devoted to the formation and implementation of fiscal policy in the current situation transformations, and the impact of its instruments on the dynamics of economic development. Among them: T.Bogolib, O.Vasylyk, V.Heyets, A.Danilenko, I.Zapatrina, L.Lisyak, I.Lukyanenko, I.Lunina, I.Lyuty, V.Makogon, V.Oparin, M.Pasichniy, V.Fedosov, I.Chugunov, S.Yuriy.

The purpose of the article is to improve

Research results. Summarizing the categorical analysis of understanding «revenues of local budgets» [2; 3; 4, p. 360; 5, p. 61; 6, p. 107; 7, p. 164; 8, p. 297], we shall provide our own definition of «revenues of a united territorial community», which is economic relations concerning the formation of the revenue base of a united territorial community as the foundation of its taxability, own revenues, in particular, in order to financially level and to increase the financial capacity of united territorial communities at a strategic level of planning their development.

Forms and methods of accumulating monetary funds to the budgets of united territorial communities depend on conditions and methods of economic management, well-defined scope of tactical and strategic objectives of development of a relevant territory, social and economic state of a UTC, its resource base, human potential and other factors. In the process of accumulating revenues, both general and special methods can be applied.

The general methods of accumulating UTC revenues include:

- accumulation of revenues from productive activity — business and commercial activities of UTC entities, provision of state services — UTC own revenues, part of the income of state enterprises on the UTC territory, state duty, adjustment incomes;
- from property and property rights of UTC — permanent (rent, profit participation rights), one-off (from disposal of assets);
- from a resource base — resource payments, concessions;

- loan method — internal loans (local external borrowings), external loans (local borrowings from international financial institutions, means of technical assistance from the EU, other international donor establishments).

The special methods include:

- tax — all kinds of tax and tax payments which are entirely or partly included in UTC budget revenues following specified standards and rates;

- normative, which is applied in all cases when revenues in the UTC budget from taxes and other payments are set according to the standards;

- reallocation, which makes it possible to regulate budgets through rates for allocations and to balance by applying the method of grants and subventions in case the revenue and expenditure parts of the budget are unbalanced;

- coefficient, which is used to take account of inflation;

- emission, which as a method of accumulation UTC revenues provides for realization of loan issue in the form of issue of securities by UTC business entities;

- forecast, which foresees the formation of target figures of all revenues and financial resources of UTC within a certain forecasting time-frame.

In order to increase the efficiency of the budget system functioning, it is necessary to base the formation of local budget revenues on the principle of fiscal equivalence according to which consumers of local public goods must incur appropriate expenses themselves and finance their provision by paying taxes. Under this approach, tax burden is not exported outside a territorial community, and differences in taxation level determine amenities that residents of communities receive from local public goods and services. Their «net financial benefit» will depend both on the taxation level and on provision of a territorial community where they reside with local public goods and services.

The problem of financial provision of local budgets should be solved by promoting business and commercial activities of local authorities in order to increase own and fixed revenue sources of local budgets and decrease the part of transfers as well as to increase on the whole the number of regions which do not require considerable transfers from the state budget by creating self-sustainable and taxable united territorial communities within an individual region of the country.

Optimization of the system of local budget revenues promotes effective pursuance of local self-government bodies' duties, formation of favorable macroeconomic environment and provision of proper social protection of population. Its improvement during the independence of Ukraine has a considerable positive effect. At the same time, a heavy dependence on transfers weakens the desire of local self-government bodies to mobilize and search for new revenue sources. Introduction of a new mechanism of financial equalization does not promote an increase in tax base that requires improvement of the mechanism of budget revenue adjustment among the budget of one level taking into account taxable capacity and establishment of special budget funds of financial equalization of territories.

The primary step on the road to the reform of local government was financial decentralization which started by amending the Budget and Tax Codes of Ukraine, which includes handing over additional budget powers and steady revenue sources to local self-government bodies; encouragement of territorial communities to unite and go over to direct inter-budget relations with the state budget with an appropriate resource provision at a level of cities of oblast significance etc.

In the process of analysis, we detected certain tendencies of forming the revenue base of united territorial communities according to the indicators of dynamics of own resources receipt in the context of resources and their actual receipts per capita.

The appropriate indicators, the volumes of receipts of UTC own revenues, in particular, show the efficiency and effectiveness of fiscal decentralization (*Table 1—2*).

Table 1

Dynamics of receipts of UTC own revenues in Ukraine in 2015—2019

Payments into budget, mln. UAH	2015	2016	2017	2018	2019
Personal income tax	43,0	1749,0	5211,7	11880,3	30793,7
Excise tax	218,9	709,1	794,2	1538,7	1771,1
Land tax	354,1	1168,1	1402,0	2997,4	3794,7
Single tax	276,5	1042,0	1402,6	3299,1	4688,1
Property tax	38,3	76,8	132,5	373,6	647,1
Total	1010,9	4959,6	9275,6	20865,3	38559,1

Source: the table is compiled and calculated based on the official data [9; 10].

Table 2

Dynamics of own income growth of UTC in Ukraine in 2015—2019

Payments into budget	2016/2015		2017/2016		2018/2017		2019/2018	
	absolute growth (+/-)	relative growth (%)	absolute growth (+/-)	relative growth (%)	absolute growth (+/-)	relative growth (%)	absolute growth (+/-)	relative growth (%)
Personal income tax	1706	4067,4	3462,8	298,0	6656,9	227,4	18913,4	259,2
Excise tax	490,2	323,9	85,1	112,0	16,0	101,0	232,3	115,1
Land tax	814,0	329,8	233,9	120,0	299,3	111,1	797,3	126,6
Single tax	1015,5	376,8	360,6	134,6	652,9	124,7	1388,9	142,1
Property tax	38,5	200,5	55,7	172,5	127,8	152,0	273,5	173,2
Total	3948,7	490,6	4316,0	187,0	7992,2	162,1	17693,7	184,8

Source: the table is compiled and calculated based on the official data [9; 10].

Due to changes in the tax and budget legislation in the context of decentralization of own revenues, the receipts in the budgets of united territorial communities increased by more than thirty eight times (UAH 37.6 bn) in comparison with 2015 (from UAH 1 bn to UAH 38.6 bn in 2019), in 2019 in comparison with the previous year of 2018 — by UAH 17.7 bn (+184.8%). According to Article 64 of the Budget Code of Ukraine, the UTC received 60% of the personal income tax (formed according to the law and long-term plan of developing territorial communities). The receipts from the personal income tax in 2019 make UAH 30.8 bn (+ UAH 18.9 bn in comparison with 2018), the land tax — UAH 3.79 bn (+ UAH 0.8 bn), the single tax — UAH 4.7 bn (+ UAH 3.3 bn), the excise tax received from business entities conducting retail trade in excisable goods (oil products, tobacco and alcohol goods) — UAH 647.1 bn (+ 173.2% in comparison with 2018).

Thus, after analyzing the formation of the revenue base of the united territorial communities' budgets in Ukraine from the moment of their legislative recognition to the current permanent process of their formation in each oblast of the country (with different dynamics), we can observe improvements concerning implementation and realization of decentralizing processes, fiscal decentralization, in particular. So, based on the above-described analysis, we can summarize that there is an increase in the volumes of own resources (taxes and payments), strengthening of the financial independence of certain UTC in terms of oblasts (availability of reverse subsidy or dis-subsidization), a considerable growth of own revenues per one resident of the UTC in all oblasts, etc. In the context of the aforementioned, we consider it necessary to single out a number of factors which can explain the present tendencies and which should be taken into account in the process of forming the revenue base of UTC budgets:

- introduction of a totally new approach to the financial territorial equalization in Ukraine — replacement of the system of balancing revenues and expenses of local budgets by a new horizontal system of leveling taxable capacities of territories and introducing basic and reverse subsidies. Now the volumes of these subsidies can be determined by local authorities independently as they are based on the indicators of the official treasury reports for the previous year. In the process of leveling, the index value of a relevant UTC budget capacity is considered;

- new transfer policy — according to the list of the State Budget of Ukraine, the Treasury Bodies of Ukraine transfer base subsidy and reverse subsidy every ten days, but education subsidy

and medical subsidy twice a month. There are subsidies on maintaining community facilities or elimination of negative consequences of their activities. These new transfers are provided by the Ministry of Finance as subsidies, which narrows the manipulation of using this resource by local government bodies;

- direct inter-budget relations with the state budget — territorial communities, which will unite before October 15 of the year preceding the planned one, will be able to go over to direct inter-budget relations with the state budget starting from the planned budget period;

- independent formation of local budgets irrespective of the terms of budget adoption, which means independent formation of local budgets based on stable fixed revenue sources and expenditure powers as well as main parameters determined in the state budget estimate submitted by the Government to the Parliament before September 15 of the year preceding the planned one and irrespective of the terms of budget adoption, approval of local budgets;

- formation of a unified basket of general fund revenues of local budgets, which means a unified basket of general fund revenues of local budgets is formed (without being divided into baskets I and II) and the sources of its formation are enlarged by transferring the revenues from the State Budget — 100% of the administrative services charges, 100% of the state duty, 10% of the private enterprise income tax; introduction of the excise tax received from business entities conducting retail trade in excisable goods; extension of the base of imposing a property tax by including commercial (non-residential) property and premium class cars into taxation; increase in the environmental tax to be paid to local budgets from 35% to 80%;

- financial provision of territory development — communities should be interested in working out a regional strategy of development and preparing projects of regional development. Financing will be directed to the projects of regional development which conform to the strategy of a region's development and is included in the plan of its realization. The project ideas should conform to the priorities of the State Fund of Regional Development;

- acquisition of additional financial and property resources — 25% of the environmental tax; 5% of the excise tax from retail trade; 100% of the single tax; 100% of the income tax from enterprises and financial institutions of communal ownership; 100% of the land tax (property, land, transport); 60% of the personal income tax;

- subsidization from the state budget to local budgets on creating the infrastructure of united territorial communities;

- detection and realization of hidden and underestimated potential of united territorial communities.

There are a number of factors suggested to be considered in the process of forming the revenue base of UTC budgets in order to increase their financial capacity: adoption of a totally new approach to the financial horizontal territorial equalization in Ukraine; introduction of new transfer policy; independent formation of local budgets irrespective of the terms of budget adoption; formation of a unified basket of general fund revenues of local budgets; financial provision of territory development; acquisition of additional financial and property resources; subsidization from the state budget to local budgets on creating the infrastructure of united territorial communities; detection and realization of hidden and underestimated potential of united territorial communities.

In the process of investigating loan capacities of territorial communities, it is determined that local loans are a significant source of financial provision of local government development and is a powerful financial instrument, which encourages effective solution of current and long-term problems connected with financing budget expenses. The local loan capacity of local budgets, on the whole, and UTC budgets, in particular, provides for fast mobilization of resources, guarantees the local authority's responsibility for designated and efficient use of funds.

Conclusions. Thus, based on the foregoing, we can draw certain conclusions. The effective development of the loan market of territorial communities requires certain conditions among which we shall single out the following:

- macroeconomic conditions — the loan market of territorial communities is an integral part of the national loan market; its state and peculiarities are largely governed by macroeconomic,

fiscal and monetary policy. It is obvious that local loan bonds, which as a rule are instruments with a fixed revenue can be attractive to prospective purchasers only on condition of low levels of inflation;

- institutional and regulatory conditions — the development of the loan market of territorial communities requires a transparent institutional and legal system, i.e. the local authority should have a certain institutional potential of organizing and servicing loans;

- rating of UTC financial capacity, which is actually the indicator of credibility for local authorities; its receipt from an appropriate agency can become an important factor for making local loans;

- guarantees, which are provided by investors on behalf of local authorities and can be an instrument to increase the attractiveness of investments of this kind for an investor and decrease loan value;

- combining different sources of covering UTC budget expenses — local authorities' use of a wide range of financial instruments and establishment of relevant financial institutions, including local development funds, local banks.

Література

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