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BUDGETARY REGULATION AS AN TOOL OF SMOOTHING OF SOCIO-ECONOMIC DISPROPORTIONS OF SUBREGIONS OF THE REPUBLIC OF CRIMEA

2015–2019

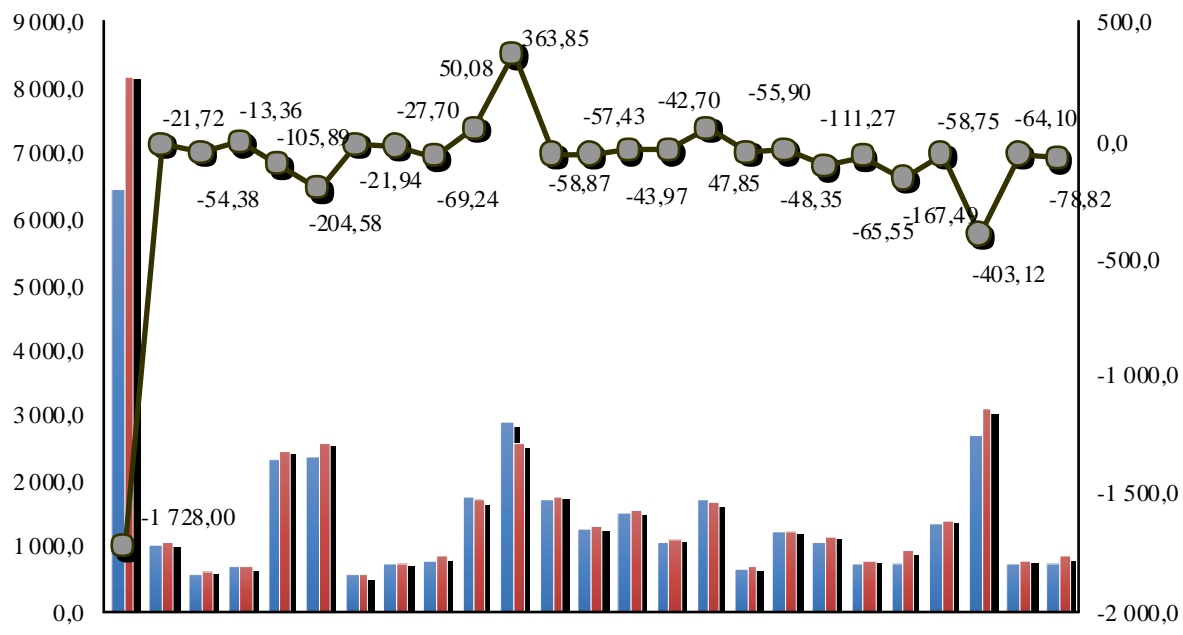
The article is devoted to the theoretical foundations of budget regulation in the system of socio-economic development of the subregions of the Republic of Crimea. The main tendencies and problems of development of the system of local finances are defined. The place and role of financial support in the system of social and economic development of subregions of the Republic of Crimea are analyzed. An analysis of local budget revenues and expenditures and intergovernmental transfers for 2015–2019 was conducted. Disproportions of budgetary provision of municipalities of the Republic of Crimea are analyzed. The priority directions of improvement of mechanisms of interbudgetary regulation for achievement of balanced development of subregions of the Republic of Crimea and the decision of existing problems of social and economic development of subregions are substantiated: budgetary decentralization, the formation of a reliable part of local budgets (equalization of the revenue parts of further regional budgets); simplification of the calculation process and ensuring transparency in the calculation and distribution of interbudgetary transfers; improvement of the system of budget planning and forecasting; ensuring effective interaction between government bodies, local government funds; an increase in the proportion of non-targeted interbudgetary transfers, since they imply an increase in the financial autonomy of local budgets.

Keywords: disproportion, asymmetries, socio-economic development, budget, budget revenues, budget expenditures, budgetary mechanism, budget regulation, budget policy, intergovernmental transfers.

. . [16], . . [11], . . [1], . . [2], . . [17],
. . [12], . [26], . [25], . . [6], . . [4], . . [13],
. . [7], . . [10]

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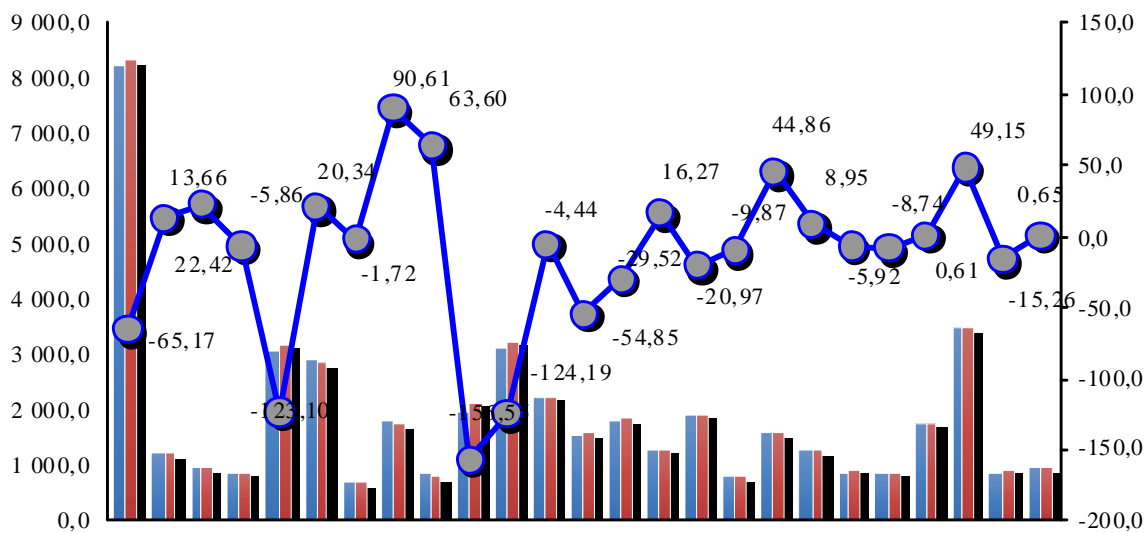


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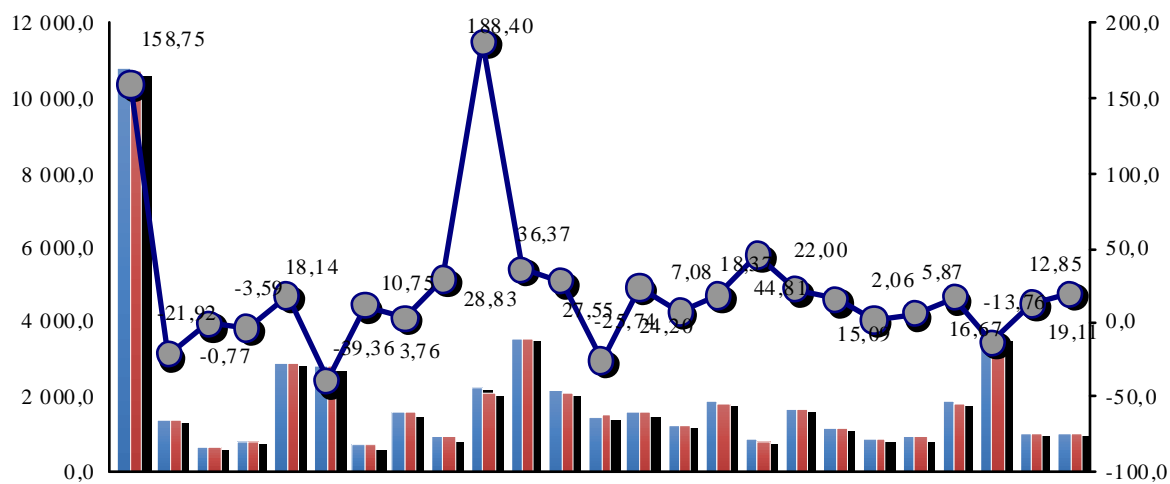


. 2.

[21, 23])

2017 .,

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3.

[21, 23])

2019 ., . (

(153,2 %),

(137,9 %),
(92,2 %)

(127,2 %),
(101,2 %)

(126,4 %).

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