

**Apatova Nataliya Vladimirovna,**

Doctor of Economics, Doctor of Pedagogical Sciences, Professor,  
Head of Business Economics and Mathematics Modelling Department  
Institute of Physics and Technology  
V. I. Vernadsky Crimean Federal University,  
Simferopol, Russian Federation.

## DEVELOPMENT BUDGET OF REGION

The socio-economic development of the region based on the integrated use of internal and external resources, achieving sustainable development goals, improving the quality of life of the population and economic growth. One of the tools for solving these tasks is the development budget of region.

In the paper, the analysis of various approaches to the formation of the development budget of region carried out. The result of this the following components are identified: first, the budget sufficiency and resources of the regional budget, which include human, natural, infrastructural and financial, including business participation; the budget and tax system is considered as a life-supporting environment for the development of the region. Second, the factors of the region's development are internal (demographic, labor market and educational services) and external — the state economic policy towards the region and industrial relations with other regions. Third, the innovation infrastructure, which includes the information infrastructure that characterizes the digital economy (increases the investment attractiveness of the region), research infrastructure, the infrastructure of the digital space of trust and the digital ecosystem being formed. Fourth, the revenue received in the region, for which increasing the measures considered to increase the financial independence of the region, increasing the role of municipal finance. Fifth, taxes and their budget-forming, stimulating and regulating functions, as well as the impact of tax policy on the budget of development. Sixth, social programs, their connection with the target programs of the region, which play the role of growth stimulators.

The paper presents the theoretical provisions of the formation of the development budget of region and practical examples of successful projects.





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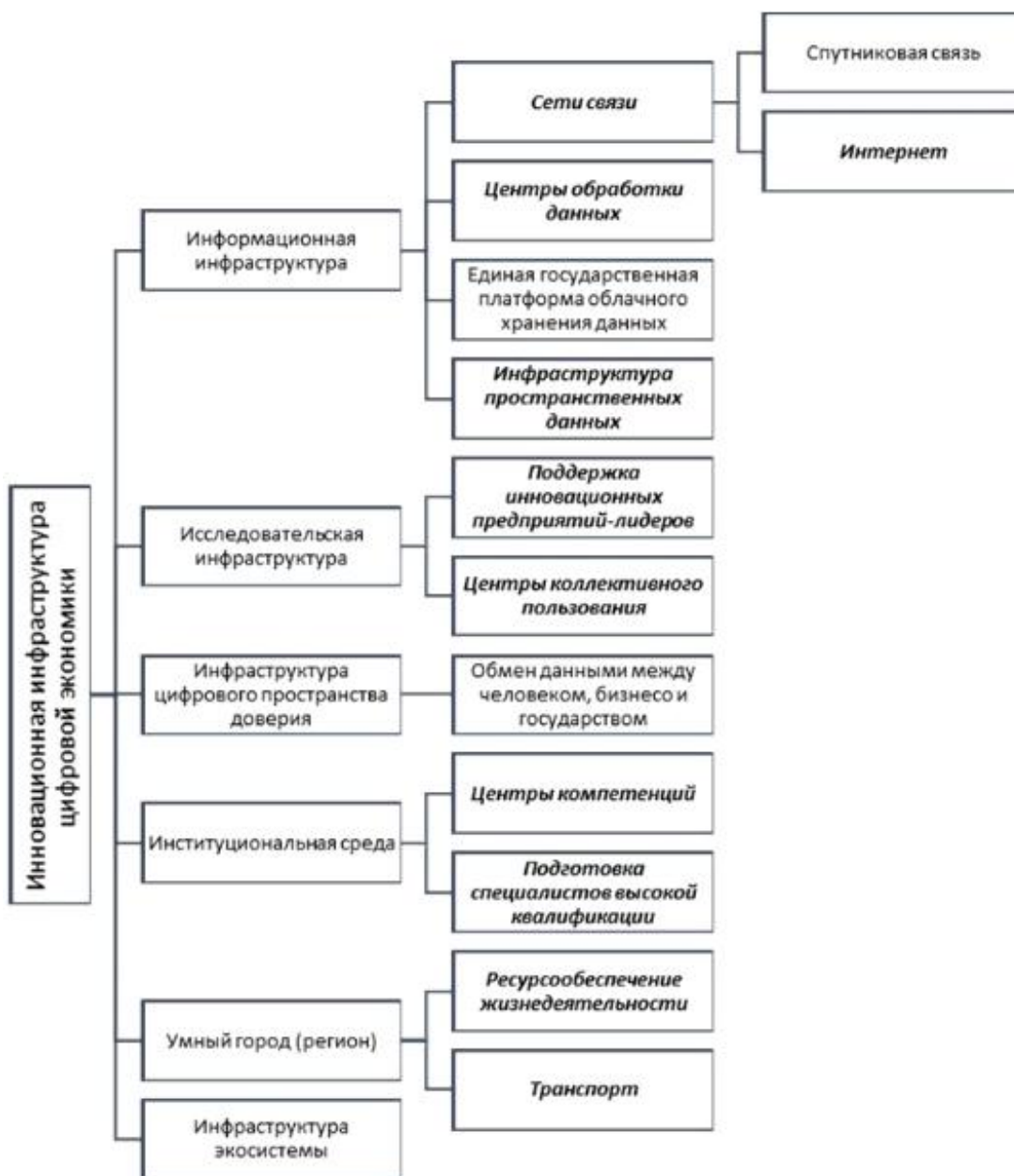
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