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DECENTRALIZATION AS A PREREQUISITE FOR SUSTAINABLE RURAL DEVELOPMENT

The current socio-economic situation of rural Ukraine is characterized by problems that hinder their transition to sustainable development. In particular, has not reached the pre-reform level of production in agriculture, reducing the tendency resource potential of agriculture, not completed the formation of economically active subjects of rural businesses. Deteriorating demographic and ecological situation continued destruction of social infrastructure, reduced life expectancy of the rural population. European integration process Ukraine actualize decentralization of power transition as a prerequisite for the development of rural areas to the principles of sustainable development. The article is devoted to the financial sustainable rural development under decentralization. The problems of local self-government and territorial organization of power in Ukraine. The content and the need for decentralization of power in Ukraine. Characterized feasibility of introducing elements of program budgeting for rural budgets through the effective implementation of the decentralization process. An effective monitoring of the Budget and Tax Code of Ukraine and the draft amendments on fiscal decentralization. The characteristic advantages of providing rural financial budgets in the decentralized. Increased autonomy of local budgets and budget efficiency is possible by widespread introduction of program budgeting formulation and execution of local budgets. Increasing the share of local budget revenues under decentralization strengthen the financial capacity to provide local budgets, but the availability of funds in the overall local communities does not guarantee the success of their development are limited in their decisions on the use of these funds. The wider range of political functions can perform merged municipalities, the greater their autonomy in matters of realization of political power, and with increasing amounts of available financial assets expanding range of functional activities.

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