

ринкового середовища, як самих компаній, так і їх страхових операцій. Низький рівень ефективності страхової діяльності пояснюється також і іншими об'єктивними причинами. Одною з головних можна вважати загальною економічною і фінансовою кризою а також пов'язаними з нею проблемами збитковості галузей народного господарства, невикладами заробітної плати, низьким рівнем життя населення, втратою довіри до економічних і ринкових перетворень, в тому числі і розвитку страхування.

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Науковий керівник: викладач вищої категорії Альохіна Р.І.

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DECENTRALIZATION REFORM IMPACT ON THE DEVELOPMENT OF LOCAL BUDGETS AND COMMUNITIES IN UKRAINE

The article considers the result of decentralization reform and its impact on total revenues and expenditures of local budgets in the context of 2014-2019. The results of the reform for communities due to increasing level of revenues to local budgets are considered.

Key words: *local budgets, local budget revenues, local budget expenditures, decentralization.*

У статті розглядається результат реформи децентралізації та її вплив на загальні доходи та видатки місцевих бюджетів у розрізі 2014-2019 років. Розглянуто результати реформи для громад в результаті збільшення рівня надходження коштів до місцевих бюджетів.

Ключові слова: *місцеві бюджети, доходи місцевих бюджетів, видатки місцевих бюджетів, децентралізація.*

Ukraine is a unitary state and therefore has a two-tier budget system. The budget system of Ukraine consists of the state budget and local budgets. Local budgets include: regional budgets, district budgets, district budgets in cities and local government budgets. Budgets of local self-government are budgets of territorial communities in villages, settlements, cities and their associations. The totality of all budgets that are part of Ukrainian budget system is a consolidated budget.

The budget is a general plan of revenues and expenditures made by public authorities and local communities to ensure their functions.

The budget system of Ukraine is governed by certain laws of Ukraine, which include the following [2, p. 39]:

- Constitution of Ukraine;
- budget code of Ukraine;
- law of Ukraine “On the State Budget of Ukraine”, which is drawn up and approved for each budget year;
- other laws that are directly related to the budget system of Ukraine and regulate certain aspects of it;
- normative legal acts of the Cabinet of Ministers of Ukraine;
- normative legal acts adopted by executive bodies;
- decisions of local councils on local budgets.

Until 2014, Ukraine had a centralized budget system, i.e. one that provides for the concentration of political and economic power, financial powers in the capital city of the country. Such system is the cause of insufficient funding for other cities, villages and settlements of the country.

In April 2014, with the adoption of the Concept for reforming local self-government and territorial authority, the reform for decentralization of power and financial powers in Ukraine began [1].

As it was not possible to adopt amendments to the Constitution of Ukraine, the reform began within the current framework.

Conditionally, decentralization in Ukraine is divided into the following stages:

- the first stage - 2014-2019;
- the second stage - 2020-2021.

Within the first stage, an existing package of new legislation has been formed. The main laws and regulations are [1]:

- laws “On Amendments to the Tax and Budget Codes of Ukraine”;
- law “On Voluntary Association of Territorial Communities”;
- law “On Cooperation of Territorial Communities”;
- law “On Principles of State Regional Policy”;
- a package of laws on expanding the powers of local governments and optimizing the provision of administrative services.

The second stage brought changes mainly to the election legislation. Thus, the government has adopted a new administrative-territorial structure of the basic level, according to which after the local elections there will be 1469 territorial communities in Ukraine. The Verkhovna Rada of Ukraine also adopted Resolution №3650 “On the formation and liquidation of districts”. According to this resolution, the number of districts of Ukraine will be reduced from 490 to 136.

An important step was taken on July 15-16, with the adoption by the Verkhovna Rada of Ukraine Resolution №3809 “On calling the next local elections on October 25, 2020” and amendments to the election legislation.

The consequences of the initiated reform are especially noticeable in the comparison of analytical data of 2014 and 2018-2019 years.

Analyzing the data of official sites, we can draw the following conclusions [1].

1. There is an increase in local budget revenues.

Figure 1 shows a comparative graph of local budget revenues in 2014-2019. Thus, in 2014, revenues of own incomes to the general fund of local budgets excluding intergovernmental transfers amounted to about UAH 192.7 billion, while in 2018 there is an increase to UAH 234.1 billion, and in 2019 to UAH 275.2 billion.

As a result, with the beginning of financial decentralization, local budget revenues increased by almost 400%.

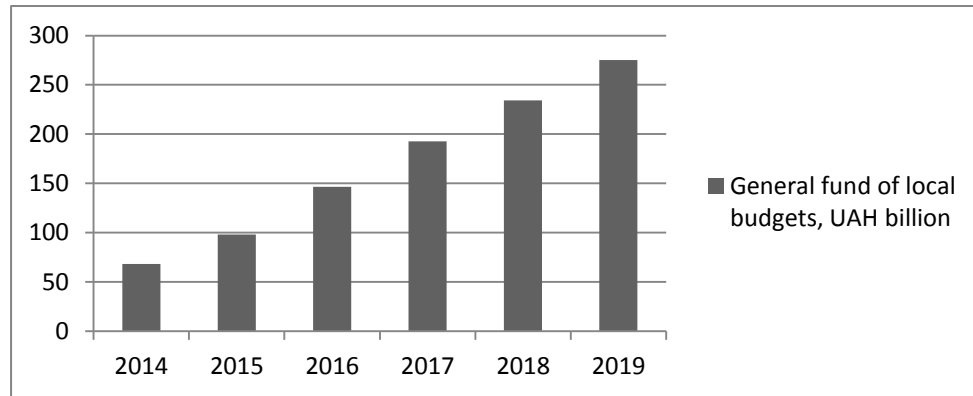


Figure 1. Revenues of the general fund of local budgets in 2014 – 2019

Source: developed by the author based on [1]

2. There was an increase in local budget revenues per 1 inhabitant of the community.

Based on the data in Figure 2, in 2019 there is an increase in local budget revenues per capita compared to 2018 to 2482.7 UAH, and the share of PIT increases to 2482.7 (in 2016 it was only 1093.3) and the share of local taxes and fees up to UAH 1,126.5.

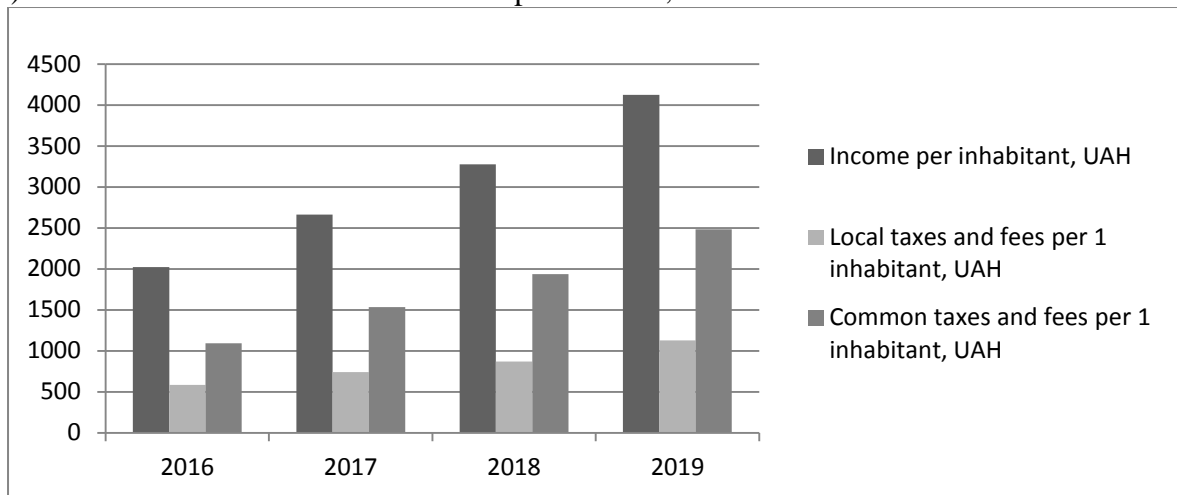


Figure 2. Change in income per 1 inhabitant of the community for January-July 2016 - 2019

Source: developed by the author based on [1]

3. There was an increase in the balances of local budgets.

As of January 1, 2019, the balances of all local budgets amounted to UAH 49 billion. UAH 31.8 billion of these funds were in the accounts of the general fund. UAH 7.7 billion remained on the accounts of regional significance cities, of which UAH 5.4 billion remained on the accounts of the general budget fund. The balances on the accounts of the united territorial communities amounted to UAH 5.1 billion, of which UAH 4.2 billion – on the accounts of the general fund [1].

4. Increase in expenditures of local budgets per 1 person.

According to Figure 3, in January-October 2016-2019 there was a gradual increase or decrease in the level of local budget expenditures per capita, depending on the type of expenditure. Thus, capital expenditures in 2016 amounted to only UAH 719, and in 2019 they almost doubled to UAH 1,605.1. Expenditures on construction and regional development from UAH 739 in 2016 increased to UAH 1,023 in 2017, and in 2018 sharply decreased to UAH 323.9, after which there was an increase to UAH 465 in 2019. Expenditures on housing and communal services increased from 434 UAH in 2016 to UAH 630.9 in 2019.

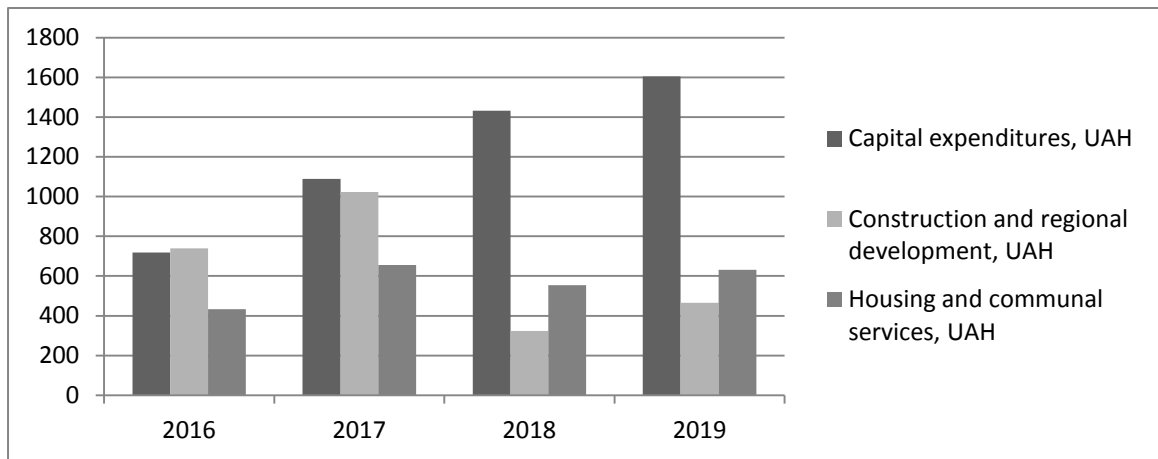


Figure 3. Change in the level of expenditures per person for January-October 2016-2019

Source: developed by the author based on [1]

Thus, based on the above information, we can conclude that the decentralization reform has had a very positive impact on the development of local communities by increasing the level of revenues to their budgets. So, there is a significant increase in income, which was positively reflected in the level of expenditures aimed at community development.

Therefore, it can be argued that decentralization reform is the right way to increase the welfare of every citizen of Ukraine.

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ВАЛЮТНАЯ ПОЛИТИКА ГОСУДАРСТВА В КОНТЕКСТЕ СИНЕРГЕТИЧЕСКОЙ ПАРАДИГМЫ

В статье обоснована целесообразность приложения принципов и методологии синергетики к анализу валютной системы государства. Реализация нового теоретико-методологического подхода к анализу сущности валютной системы позволит учесть ее нелинейные свойства в современных условиях глобального экономического развития, повысить эффективность валютной политики государства.

Ключевые слова: синергетика, теория сложности, нелинейность, неравновесность, валютная система, валютный рынок.

The article substantiates the feasibility of applying the principles and methodology of synergetics to the analysis of the state's currency system. The implementation of a new theoretical and methodological approach to the analysis of the essence of the currency system will allow us to take into account its nonlinear properties in modern conditions of global economic development, to increase the effectiveness of the state's foreign exchange policy.

Keywords: synergetics, complexity theory, non-linearity, non-equilibrium, currency system, currency market.