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ІМПЛЕМЕНТАЦІЯ ФІСКАЛЬНОГО ФЕДЕРАЛІЗМУ В СИСТЕМУ МІЖБЮДЖЕТНИХ ВІДНОСИН В УКРАЇНІ

IMPLEMENTATION OF FISCAL FEDERALISM IN THE SYSTEM OF INTERBUDGETARY RELATIONS IN UKRAINE

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У статті досліджено актуальні аспекти фінансової політики в умовах стабілізації й розвитку соціально-економічних процесів в Україні. Значну увагу приділено обґрунтуванню специфічних аспектів реалізації бюджетної та податкової політики в умовах проведення реформи фінансової децентралізації. Розкрито сутнісні домінуючі фінансового федералізму, встановлено його роль у архітектоніці міжбюджетних відносин унітарної держави. Доведено, що фінансовий федералізм та децентралізм у логічному симбіозі спроможні оптимізувати бюджетний процес та покращити відносини між різними рівнями управління у фінансовій сфері. Побудовано та описано структурну диспозицію інтегральної парадигми бюджетного процесу в сучасних умовах. Акцентовано увагу на традиційній теорії фінансового федералізму як важливому базисі реалізації бюджетно-податкової політики держави та органів місцевого самоврядування. Запропоновано новітню архітектоніку міжбюджетних відносин в Україні на базі ключових домінуючих фінансового федералізму.

Ключові слова: фінансова політика, бюджетний процес, міжбюджетні відносини, фінансова децентралізація, фінансовий федералізм, податковий потенціал, розвиток територіальних громад.

The article examines current aspects of fiscal policy in the conditions of stabilization and development of socio-economic processes in Ukraine. Considerable attention is paid to the justification of specific aspects of the implementation of budget and tax policy in the conditions of carrying out the reform of financial decentralization. The essential dominants of fiscal federalism are revealed, its role in the architecture of inter-budgetary relations of the unitary state is established. It has been proven that fiscal federalism and decentralism in a logical symbiosis are able to optimize the budget process and improve relations between different levels of management in the fiscal sphere. Fiscal federalism can be inherent in the financial policy of unitary states, as evidenced by the European experience. The structural disposition of the integral paradigm of the budget process in modern conditions is constructed and described. It is based on the understanding of the budget process as a complex polystructural and multilevel phenomenon, characterized by original dominants, principles and patterns of functioning. Attention is focused on the traditional theory of fiscal federalism as an important basis for implementing the budget and tax policy of the state and local self-government bodies. The article systematizes the factors of fiscal federalism in the context of the impact on the financial capacity of the subjects of inter-budget relations to implement social and economic programs. The latest architecture of inter-budgetary relations in Ukraine is proposed based on the key dominants of fiscal federalism. It has been proven that the autonomy of fiscal decisions and the diversification of budget and tax warrants will allow local self-government bodies to strengthen their financial potential. This aspect will contribute to the successful implementation of economic, social, environmental, investment, innovation, infrastructural and other important projects for the development of the territorial community, especially in the conditions of combating the risks of wartime and in the period of post-war reconstruction of Ukraine.

Key words: fiscal policy, budget process, interbudgetary relations, financial decentralization, fiscal federalism, tax potential, development of territorial communities.

Постановка проблеми. Однією з актуальних проблем публічних фінансів багатьох країн є підвищення ефективності управління

коштами державного та місцевих бюджетів. В Україні для нівелювання наслідків економічних криз, зумовлених надмірною потре-

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