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The essence of the concept « execution of the budget » is considered in the article. The factors negatively influencing on the efficiency of execution of the budget are certain and generalized. The existing practice of the analysis of execution of the local budget which has a bilateral direction is investigated: under incomes and expenses. The indispensability in search of ways of strengthening of financial base of the local budgets is proved.

**Keywords:** the budget, execution of the budget, incomes, expenses, the analysis.

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<p>.. .. .. [1, c. 186]</p>	<p>’</p>
<p>[3, . 2]</p>	<p>-</p>
<p>[4, . 277]</p>	<p>.</p>
<p>.. .. .. [5, . 168]</p>	<p>-</p>
<p>.. .. .. [6, . 27]</p>	<p>-</p>
<p>.. [7, . 7]</p>	<p>-</p>
<p>.. [16]</p>	<p>-</p>
<p>.. [2]</p>	<p>-</p>
<p>.. [9, . 77]</p>	<p>-</p>
<p>.. .. .. [10, . 666]</p>	<p>-</p>
<p>.. .. .. [13, . 97]</p>	<p>-</p>
<p>.. .. .. [19, . 274]</p>	<p>-</p>
<p>.. .. .. [17, . 836]</p>	<p>’</p>
<p>.. .. [18, . 89].</p>	<p>’</p>







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UDC336.1:352.07

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 - **Theoretical bases of execution of the local budget.** The essence of the concept « execution of the budget » is considered in the article. The factors negatively influencing on the efficiency of execution of the budget are certain and generalized. The existing practice of the analysis of execution of the local budget which has a bilateral direction is investigated: under incomes and expenses. The indispensability in search of ways of strengthening of financial base of the local budgets is proved.

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08.08.2012 .