ADAPTATION OF MODELS OF FOREIGN COUNTRIES IN THE MANAGEMENT OF MUNICIPAL DEVELOPMENT AND ITS RESOURCE PROVISION

Abstract. Sustainable development of territories, functioning of modern efficient economy, attraction of territorial potential for solving the most important range of strategic socially-oriented tasks of the state and local self-government are based on the vital activities of institutional entities at various levels, including socio-ecological and economic complexes of municipalities.

At present, there is a multi-level, multi-subject system of municipal resource management that is not able to provide solutions to the problems of sustainable development of the municipality and the necessary effectiveness of local government. In fact, there is a contradiction between the requirements of the market and the specifics of municipal management, which can be resolved on the basis of the formation and functioning of a system of resource support for sustainable development of the municipality. The resolution of this contradiction should be considered in the context of the institution of local self-government, its dual nature, expressed in a combination of state and social principles within this institution. This combination is determined by the need for citizens to participate in managing the Affairs of the country and the local community, and requires their own resources. Effective use of local resources is the main task, which will reduce the damage caused to the environment, improve the quality and standard of living of the population, the competitiveness and security of both municipalities, regions, and other economic agents.

As a result of mastering the experience of the municipal governance structure in the West, this management system plays an important role in the free democracy of developed economies.

The article analyzes the Western European theory and practice of complex solutions to issues of socio-economic development of municipalities, including in the field of health and social security. An important task of municipalities is to maximize the potential of self-financing for the implementation of the developed strategy for the development of these entities, and to actively attract free funds of the population.

Key words: sustainable development, socio-economic development, planning, municipal formation, sustainable development strategy.

Introduction. Research and analysis of the current stage of development of local self-government in Kazakhstan, identification of problems of socio-economic development of municipalities, as well as the search for rational and effective methods of solving these problems should be carried out taking into account the constructive use of world experience.

The processes of formation and development of local self-government taking place in Kazakhstan in the last decade do not reduce the interest of domestic scientists and practitioners in foreign experience in regulating socio-economic territorial development. This indicates the relevance of the issue of the possibility of using world experience in the specific conditions of modern Kazakhstan.

Let's consider a number of topical Kazakhstan problems of local self-government resource provision in the aspect of international experience. Taking into account the fact that Kazakhstan has joined the European Charter of local self-government, first of all, we will analyze the experience of European countries.
Methods. The paper uses methods of modeling and comparative analysis. The methods of the «tree» of goals and expert assessments were used to solve individual tasks. The information and empirical base of the research is the normative legal acts of the regional and municipal levels; official data of the Republican and regional bodies; methodological, scientific, educational and reference literature, materials of the Internet, as well as the research conducted by the authors.

Methodological research is a General method of scientific knowledge-analysis and synthesis, Content-Media analysis of sociography, system-comparative method that allows to determine the Genesis, sequence and functioning of the stages of development of the meat market, the attractiveness and effectiveness of adapting foreign experience in the management of the development of municipal institutions.

Research and experimental-methodical work in the field of development and effective adaptation of foreign experience in the management of the development of municipal institutions.

Results and discussion. One of the most acute problems facing local self-government in Kazakhstan, as already noted, is the problem of a clear division of responsibilities between the Federal, regional and local levels of government, which is aggravated by budget imbalances. The European Charter of local self-government [1], which Kazakhstan has joined, sets out the conceptual principles of modern European practice of organizing budget and tax relations of municipalities. These are the principles of subsidiarity, sufficiency, complementarity, transparency and solidarity.

On the basis of the principle of «subsidiarity», the basis for the vertical distribution of powers between all levels of government is formed. On the one hand, it is necessary to allow elected bodies at all levels to independently exercise their powers in accordance with the needs of the local population and the interests of the state as a whole, and on the other hand, to ensure that the required financial and other resources are spent in the most effective way.

The principle of «sufficiency» reflects the need to ensure consistency between the amount of financial resources available to local self-government bodies and the content and scope of powers that they are given as a result of the distribution of functions by levels of government.

Based on the principle of «complementarity», the delegation of additional functions should be accompanied by an adequate reallocation of resources.

The principle of «transparency» means cooperation between all levels of government in the state, both in the distribution of powers and in the provision of financial resources for their implementation. The allocation of resources should be based on objective, not political, criteria.

According to the principle of «solidarity», well-off regions and municipalities should provide support to those territories that are experiencing a temporary shortage of financial resources. This horizontal solidarity must be voluntary, it should take place under clearly defined conditions and not lead to dependent attitudes of individual regions or municipalities.

These are the main principles for the development and implementation of a policy for the distribution of powers and resources between levels of government in the European Union. However, as the analysis of foreign experience shows, the universality of these principles does not mean that there are identical approaches to solving these issues. Thus, there are two fundamentally different models for the formation of subjects of local self-government [2].

The first model assumes the exercise by local authorities of authority to manage services related to territorial infrastructure and the provision of services to the population: ensuring public order at the local level (police, civil defense, burial sites, etc.), communications, hygiene (sanitation, removal and processing of household garbage, etc.), assistance to the population (social assistance, but not social insurance), management of municipal property, sports and cultural institutions, if necessary, public transport. However, urban planning is rarely the exclusive domain of local authorities. This approach is practiced in most countries of Western Europe, where municipalities traditionally enjoy a fairly broad freedom. However, the main functions remain in the hands of the state or directly controlled structures.

In the second model, local authorities (communes) provide not only the basic authority to manage the territory, but also most of the powers corresponding to the functions of the state. In this case, local authorities may be responsible for social insurance, social institutions, the health system, and education. This model is typical of the Scandinavian countries (Sweden, Denmark, Finland, Norway), and it is also less pronounced in countries such as the Netherlands or the United Kingdom. Of the Central and Eastern European countries, this model exists in Hungary and, in part, in Poland.
This model assumes a different type of relationship with the state. A larger budget should also correspond to a broader range of responsibilities. Although the powers are considered their own, they are actually mandatory and strictly regulated, especially in terms of ensuring the main state functions. At the same time, the legality of a decision by local authorities is constantly checked. Continuous monitoring is based on strict regulations, which are determined by special laws.

Within this model, local governments should be provided with a sufficiently broad financial base and eliminate the economic inequality of different administrative divisions.

Depending on the implemented model of power distribution in European countries, there are two principal approaches to financial support of local authorities.

In the first approach, transfers, both in the form of budget grants and in the form of participation of local budgets in revenues from regulatory taxes, are the main means of financing. Local taxation plays a secondary role. The amount of budget funds provided to each territorial community is calculated based on the needs indicator.

It is typical for international practice that expenditure requirements, or normative expenditures, are set or prescribed in the budget execution process. The norms used in budget execution may be imputed in different ways, but the main purpose of using such norms is to ensure that certain types of services are provided by local authorities, at least at a level that is considered acceptable from the point of view of the Central authorities.

An approach can be applied that determines the approximate requirements for expenditures by calculating the cost of providing a «standard level» of services in a typical territorial entity. It is known as the «unit cost» approach.

In many countries, transfers transferred by the center to lower-level budgets are often aimed at equalizing the ability of local authorities to provide budget services to the population.

At the same time, it is necessary to assess the expenditure needs of each territory in comparison with others - expenditure standards.

In world practice, there are several ways to determine expenditure standards. One of them is based on determining the necessary standards of services through expert evaluation, the other is based on calculating the unit cost of the minimum, or standard, volume of specific budget services in a representative region. In this case, it is usually assumed that the standard depends on various territorial features, or factors, such as the number of certain population groups or the number of infrastructure facilities, after which each factor is assigned a specific weight that reflects its relative importance. A large number of countries apply this approach, although the wording used differs significantly.

Currently, expenditure standards in Australia are determined from expenditures of lower-level authorities, divided into eleven items. The cost items and factors used in determining the standards for these items are presented below.

Social security: population size, level of power, gender and age composition, population density, prices for factors of production, demographic composition of the population.

Culture and recreation: level of government, migration, population density, prices for factors of production, land rights, status of the capital of the state, demographic composition of the population, number of temporary residents, degree of urbanization, natural environment.

Improvement and development of the territory: the level of government, the cost of factors of production, land rights, the status of the state capital, the demographic composition of the population, level of development and land use, the degree of urbanization.

Utilities: level of government, population density, relative expenditure indicators, prices for factors of production, land rights.

Providing services to the industrial sector: level of government, population density, relative expenditure indicators, prices for factors of production, land rights, natural environment.

Education: the size of the relevant population, level of authority, gender and age composition of the population, migration, population density, economic conditions, cost of stages of education, prices of factors of production, environment, scale of service provision, demographic composition of the population, number of temporary residents, degree of urbanization, vandalism and level of security.

Health care: level of power, migration, population density, treatment of inpatient patients, prices for factors of production, treatment of outpatient patients, gender and age composition and population.
Law enforcement and public safety, population size, level of government, gender and age composition of the population, number of offenders, migration, population density, prices of factors of production, land rights, status of the capital of the state, environment, scale of services, demographic composition of the population, number of temporary residents, degree of urbanization, vandalism and security.

Transport, level of government, population density, price of factors of production, land rights, length of roads, intensity of road use, demographic composition of the population.

Economic activity and other functions, level of power, population density, relative expenditure indicators, price of factors of production, environment, demographic composition.

Commercial enterprises, population, level of power, relative expenditure indicators, factor prices, land rights, environment, scale of service delivery, demographic composition, degree of urbanization, vandalism, and security.

These factors are called «restraints» and are expressed as a ratio between the value they have in a particular territorial entity and the average value for all territorial entities. The calculation of the standard per capita amount begins with the calculation of the per capita amount equal to the value of expenditures for each item for previous years on average for all territories. These standard per capita standards are then adjusted for the above-mentioned "constraints" with appropriate weights, which are determined by regression or expert methods.

Thanks to the system used, Australia has managed to achieve a significant equalization of conditions for its constituent territorial entities. At the same time, this system is extremely complex and requires large amounts of data to function.

In the UK, local taxation is reduced to a land tax on residential buildings, which provides about 11% of all income of British local governments [3]. On the other hand, the state levies a tax on technical buildings throughout the country at a uniform rate, and all proceeds from it are redistributed among local governments in proportion to the number of their residents. Revenues from this tax amount to about 14% in local budgets. Local authorities also receive non-tax revenues in the form of receipts from public fees (11%). The balance is covered by transfers, which are usually divided into General grants and subsidies, and the share of subsidies has increased in recent years. Subsidies can be calculated in different ways, but they are all allocated to Finance specific and specified categories of expenditure. As for the grant, it is a simple balance, which is calculated as the difference between the amount of funding for the services that local authorities should provide to the population, on the one hand, and the estimated amount of their own resources and subsidies allocated to Finance certain functions, on the other. All local communities are thus guaranteed the same level of service delivery with the same taxation [4].

In the UK, the methodology for assessing expenditure needs allows the Central level of government to compensate lower levels of government for differences in expenditure needs within the amounts necessary for them to provide approximately the same level of budget services [5]. For this purpose, a regression analysis method is used to determine the factors that affect the need for budget services, and regression coefficients are used as weights.

This method is currently applied as a baseline to the seven expenditure items listed below, together with the factors that affect the level of expenditure for these items.

Education: number of students; number of students requiring special attention; number of students from low-income families; cost of education workers' labor; rent; population density.

Road maintenance: length of the road network; labor costs; traffic density; population; frequency of precipitation in the form of snow.

Social security: number of residents over the age of 65, 75 and 85; number of children from single-parent and low-income families, as well as living in rented premises and in families without housing; number of children from families belonging to national minorities of color; number of residents between the ages of 18 and 64; number of citizens suffering from mental disorders; number of citizens with physical disabilities; number of citizens living in overcrowded housing; number of citizens living in rented housing; the number of families living in areas under joint ownership; the number of colored national minorities.

The main method for selecting factors and determining their specific weights is regression analysis. However, for some items of expenditure, factors and specific weights are determined based on an expert assessment after consultation with regional (local) authorities. The method described applies only to current expenditures and does not include capital expenditures.
As for Australia, these factors are used to calculate the ratio between the value they have in a particular territorial entity and the average value for all territorial entities. Thus, the relative indicators of the need for each sub-Federal level in budget expenditures are determined, which are then used for the alignment procedure.

The system used in the UK is probably the most comprehensive of all modern systems. It allows you to: take into account almost all (currently existing) budget services and at the same time include in the analysis a wide range of features of territorial entities, including cost differences; achieve almost complete alignment due to the fact that the same unit costs are provided in all territorial entities with the same conditions.

This alignment is achieved due to the extreme complexity of the system, its functioning requires large amounts of information. In addition, this system is not fully understood by employees of local government structures due to the extreme complexity and lack of transparency.

The second approach to financing local governments is focused on their own tax sources of income for local budgets.

In some countries (for example, in Denmark and Sweden), local budget funding is mainly provided by local income tax, the rate of which is determined by local governments for each individual municipality. In Denmark, local tax revenues account for 52.2 % of all local budget funds, and in Sweden this figure reaches even 56 %, in Finland-36 %, in Norway-43 %, in Switzerland-45 % [6]. The advantage of this approach lies in the direct responsibility of local authorities that manage finances to residents-tax payers, as well as in ensuring high financial autonomy of local communities. However, such amounts of local taxes have a serious impact on the total amount of taxpayer deductions and, accordingly, on the level of their income. In addition, due to the uneven distribution of tax potential with high local taxation, an effective system of inter-budgetary regulation is necessary, otherwise this will lead to significant differences in the level and quality of services provided to the population. Therefore, along with direct tax regulation, the state reserves the opportunity to adjust the priorities set by some local authorities. Implementation of this possibility is provided with the help of state grants.

For example, in Sweden, non-targeted subsidies are used to equalize the revenue potential, supplement the income of municipalities where the population has been declining for a long time, and to equalize the differences between territories in the cost of providing services. In the latter case, expenditure standards are determined.

In Switzerland, expenditure requirements are also a factor taken into account when allocating grants. The expenditure needs of a Canton are calculated as the product of two factors: the country's average per capita cantonal income and the population of the Canton. Then additional adjustments are made for the increased costs of providing services in mountainous and densely populated areas. The method contributes to a moderate equalization of budget security [7].

The considered approaches to financing are characterized by a General trend in determining the amount of financial resources of each of the municipalities, based on real needs. At the same time, the Central government can influence the amount of financial resources by General measures; but it does not have levers of influence on the finances of an individual municipality. This fact is an important achievement and the main guarantee of the independence of local self-government bodies.

Returning to the problem of self-sufficiency of local budgets in Kazakhstan, the authors believe that the analysis of the structure of local budget and tax systems is of interest. As you know, these systems are different in European countries, but we can talk about their fundamental unity, which is determined by three main points. First, these are expenses that are borne by local authorities in accordance with their assigned functions and tasks; second, these are revenues that Finance the activities of local self-government and, third, transfers that come from higher-level budgets in order to equalize the financial capabilities of local territorial entities.

For example, a secondary analysis of data from periodicals and special literature showed that the expenditures of municipal authorities in European countries are in relation to GDP from 0.1 % (San Marino) to 27.5 % (Sweden), with an average value of about 9 %. Among Central and Eastern European countries, Romania has the lowest ratio of municipal expenditures to GDP (3.5%), while Hungary has the highest ratio (17%) [8]. At the same time, for most countries, the ratio of the size of local budgets to the total of all budgets in the state is from 10 to 30 % (on average, this figure is 22 %).
Research and analysis of sources of income of local budgets in European countries allowed us to draw the following conclusions.

As for the composition of revenue sources, municipal budget revenues can be divided into different categories (own financial resources, transfers, borrowed funds). The main value is the category of own financial resources. These are the funds that local governments receive as a result of making independent decisions and that they can dispose of at their own discretion. This concept combines several types of sources of funds. For example, this includes fees (receipts) from paid services provided to the population by municipal services (water supply, etc.), as well as payments related to the issuance of various types of permits (for building, for the right to occupy public areas, etc.) or with the arrangement (construction of access roads to the enterprise, etc.). In addition, own funds are supplemented by income from municipal property (rent, proceeds from the sale of assets, etc.).

However, the most significant part of the local government's own resources are taxes. At the same time, own taxes make up on average just over 1/4 of local financial resources.

As for the composition and structure of their own local taxes, the oldest and most common among them are local taxes related to land ownership. According to the analysis, the share of this type of tax on average is about 40 % of local budget revenues (compared to 3 % in the Republic of Kazakhstan). Initially, the object of taxation was land property, and then in many countries taxation began to apply to built-up real estate.

In different countries, land tax accounts for a different share of income from their own local taxes (almost 100 % in the UK and Ireland, 17 % - in Belgium, in Spain or Italy-14 %, in France-10 %, in Denmark-4 %).

However, funds from land tax collection are not sufficient to cover the needs of local government. Therefore, a number of countries have introduced a local tax on business activity, while others have introduced a tax on income. Both of these taxes are not exclusive (municipal), but joint, i.e. they are levied by local authorities using the same tax base in proportion to the authorities of other levels. Today, these two types of taxes are the main local government's own taxes in Europe.

Local business taxes are quite numerous and varied. They may apply to production, consumption, trade, or transfer of ownership.

A local income tax was first introduced in Sweden in 1928. Such a tax can form a very significant part of local taxes. For example, in Iceland in 1997 it accounted for about 55% of the municipalities ' own financial resources, in Denmark in 1995 the local income tax was 91 %, and in Finland it was 90 % [9].

Along with these main types of local taxes, there are so-called pocket receipts, which are usually given to local authorities. Examples of this category of fees are tax on dogs, tax on entertainment events, on advertising and «signs», markets, gambling and betting, tax on temporary stay (in tourist areas), tax on additional housing.

Taxes related to environmental protection occupy a special place. These are charges for the removal of household waste, for sewage or sanitation, for waste, for cleaning and electrifying public places, etc.among the most productive and also rapidly developing in recent years, local taxes can be called the tax on cars and the tax on the transfer of ownership of real estate.

However, according to experts, there is a recent trend in European countries to increase the role of transfers. In the world practice, there are three main forms of taxation - shared (regulatory) taxes, grants and subsidies. All these types of financial resources from the point of view of local governments can have a variety of functions - filling budgets, financial assistance, and proportional equalization of budget security.

In addition to tax funds and transfers, municipalities can fill their budgets in three other ways. First, these are payments that they receive for providing services to the population. On average, this source provides about 12 % of local budget revenues, and it is the second (after taxes) revenue item. Secondly, local budget revenues are generated from various revenues that may be temporary, for example, from the sale of assets or from income from their investment. Third, it is possible to fill local budgets through loan mechanisms (if this is legally allowed).

In accordance with the concept of self-development of municipalities, the proportions of financial support for self-development of municipalities presented above provide for the availability of about 15% of borrowed funds in the acceptable structure of municipal income.
It should be noted that borrowing from private capital markets by issuing regional and local bonds is an important financial mechanism for territorial development in all market economies.

Analysis of foreign practice of using regional and local loans [10] showed that the most developed is the municipal securities market in the United States, as well as significant experience has been accumulated in a number of European Union countries (Germany, great Britain, France, the Netherlands, Denmark, Belgium, etc.).

So, in the US, 5-7 thousand municipalities annually issue their bonds. As a result, about 120 thousand bond issues are sold and resold on the stock market every year. At the same time, tens of thousands of municipalities have outstanding debt on these securities. In 1986, for example, their total debt was $ 723 billion and in 1995 it exceeded $ 1.3 trillion. [3].

In Western Europe, there is also an increase in the use of municipal loans for additional financing of local budget expenditures. Borrowed funds are becoming an increasingly visible revenue budget item. The right to issue municipal securities is usually granted to large administrative-territorial entities (Federal subjects, provinces, cities, counties, etc.). Municipal loans are distributed by local authorities not only on their territory, but also in other regions (cities, districts, etc.), as well as abroad. The yield of municipal securities is determined taking into account the level of interest rate on the loan capital market, the term of the loan, and the financial condition of local authorities.

State control of financial and credit activities of local administrations exists in all countries, but the degree of its rigor varies. The most important tool of the system of state regulation of municipal loans is the licensing procedure for issuing securities. Special prior permission from the Central authorities is required almost everywhere (for example, in the UK, Denmark, the Netherlands, and other countries).

In addition to financing current expenditures of local budgets, all these tools can be used to Finance strategic development programs of municipalities.

There are a number of structures around the world that Finance investment projects and develop territories. A special place is occupied by structures operating at the national and regional levels (for example, the Council on economic development of U.S. cities), which are a kind of associations of cities in implementing social and economic development [8].

At the municipal level in the United States, similar structures exist in the city administrations of many large cities.

As noted above, a feature of the US financial market is a large share of the securities market in financing the needs of local authorities, and issuers can be not only state and municipal authorities, but also utilities. In many ways, this situation is related to the preferential tax treatment of income from municipal securities.

The investment needs of large cities are also met through budget financing (the city budget) combined with the issuance of securities. Moreover, the structure of city budgets clearly distinguishes the current part of the budget and the development budget. At the same time, both sources and directions of spending are differentiated for the two parts of the budget. The task of cities is to maintain a high level of borrowing. At the same time, the «pyramid» effect does not occur due to the return of funds to the city budget due to direct or indirect return on investment.

In New York, the largest city in the United States by budget, the Deputy mayor for economic development, planning, and public administration is responsible for investment and urban development issues. It is responsible for the city planning Department and the economic development Corporation (EDC). CER is the main body for stimulating business development in the city - complex projects to increase business activity, financing investment projects, infrastructure development. Each of these projects implements a number of targeted programs that provide consulting assistance, tax incentives, and preferential loans to participants.

The city development system in Los Angeles is slightly different. In the structure of the city administration, there is a Department of urban development, which includes departments of industrial and commercial development; development of services and interaction with the regions; development of the labor market; human resources; support for urban programs; financial management.

Los Angeles also has a city development Bank. The Department of industrial and commercial development has developed and implemented a city loan program and a business assistance program. Within the city's credit program, support facilities can be provided with direct financing, tax incentives,
technical assistance to economic growth and the creation of new jobs in depressed areas of the city. The Department of industrial and commercial development works closely with other city services and national non-governmental organizations involved in urban development (the Los Angeles business group, the California commercial and trade Agency, the U.S. Department of urban and township development, and several others).

In Japan, there is also a practice of regular issuance of securities by municipalities to Finance investments. In large cities, there are departments of urban development, business promotion and small entrepreneurship in the administrative structures. A wide range of proposed development programs are funded in a combined way, both through the issuance of municipal securities and from other sources.

Among European countries, the undisputed leader in this area is Germany, where the municipal bond market has developed significantly. There is a well-developed market for municipal borrowing in France, which is characterized by a low share of bonds in the volume of municipal debt, as a result of which municipalities resort to other methods of borrowing.

In the UK, for example, no new issues of municipal securities have been registered over the past decade. The reason for this is that municipal authorities are able to cover their external financing needs by borrowing at relatively low interest rates and for relatively long periods directly from the Central government through a special loan Board.

To Finance the needs of municipalities, Bank lending, various types of subsidies from Central governments and other financial instruments are also used.

**Summary and Conclusion.** Thus, summarizing the results of the analysis of foreign experience, we can conclude that in European countries and the United States, municipal authorities have sufficient capabilities and have a set of tools for effective management of socio-economic development of municipalities. Borrowing positive foreign experience, taking into account and preserving Kazakhstan's characteristics, in our opinion, will allow municipalities to overcome many crisis development trends and create conditions for effective implementation of advanced technologies in the field of strategic management of territorial development.

Thus, the analysis of foreign experience in the organization and functioning of infrastructure support for municipalities allows us to conclude that the model of European socially-oriented infrastructure support for municipalities with its main institutions has been quite successful in ensuring interaction with municipalities in the process of implementing their social programs.

Consequently, the municipal authorities of Kazakhstan in the conditions of liberalization of the state social policy, relying on private social enterprises, which are actually a kind of local business structures, are able to implement a new approach to solving problems of municipal development – orientation during the development of the municipal strategy on the priority use of local resources and activities that are close to the needs and traditions of the communities of municipalities.

This approach is one of the types of resource approach to the development of the infrastructure support system for municipalities.

The use of mechanisms for cooperation between municipal authorities and major infrastructure social organizations allows not only to develop a municipal model for the formation and use of funds for the development of the social sphere in market conditions, but also contributes to its successful implementation on the basis of active production activities in the field of infrastructure development.

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**Аннотация.** Аумактарды туракты дамыту, қазіргі заманғы тілімді экономикалық жұмыс істеуі, мемле-ктің өзге әрі тәрізді ортак басқару стратегиялық елеуметтік-білдірлік міндеттерінің мәнін дайынды шөнбірін шешу үшін аумактық әлекетті тарту әртұрлі денеейдегі институционалдық субъектілердің оның
ищите муниципалдык құрылымдардың әлеумет-экономикалық-экономикалық қешендерінің тіршілік етуінің өзгөліледі.

Қазіргі уақытта муниципалдық қунылымдар әлеуметпік-экономикалық қешендерінің жетілдіруге қарай қарасақ. Мын маңызды құрылым, ол, қунылымдық құрылымдық қешендер әлеуметпік-экономикалық қешендерінің жетілдіруге қарай қарасақ. Мын маңызды құрылым, ол, қунылымдық құрылымдық қешендер әлеуметпік-экономикалық қешендерінің жетілдіруге қарай қарасақ.

Қунылымдық құрылымдар әлеуметпік-экономикалық қешендерінің жетілдіруге қарай қарасақ. Мын маңызды құрылым, ол, қунылымдық құрылымдық қешендер әлеуметпік-экономикалық қешендерінің жетілдіруге қарай қарасақ.

Батыс жағынан муниципалдық қунылымдардың құрылымы ережелерінен, тәжірибелермен қанағатталған, әлеуметпік-экономикалық қешендері қарына аударылып, қунылымдық құрылымдық қешендерінің жетілдіруге қарай қарасақ.

Анализ ең қолданылатын құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрылымдардың құрылымынан, құрыв
Ключевые слова: устойчивое развитие, социально-экономическое развитие, планирование, муниципальное образование, стратегия устойчивого развития.

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