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TERRITORIAL COMMUNITIES IN THE PROCESS OF MANAGING THE SUSTAINABLE DEVELOPMENT OF THE REGION

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Abstract. *It has been studied that the performance indicators of local budgets reflect the general socio-economic condition of the respective territory and its potential for sustainable development. After the decentralization reform, territorial communities received additional financial resources. It was determined that the availability of sufficient resources in local budgets is a guarantee that the territorial community has the opportunity to provide better and more diverse services to its residents, implement social and infrastructure projects, create conditions for the development of entrepreneurship, attract investment capital, develop local development programs and finance other measures to comprehensively improve the living conditions of community residents. It is noted that an important reform in terms of decentralization is land decentralization, since land is a resource that can be used by territorial communities to increase budget revenues. It was determined that modern local development is a process of intellectual change of the local management system of the territorial community, the existence of a direct connection between the sustainable development of the territorial community and the region. The main tasks for territorial communities in the process of managing the sustainable development of the region are revealed.*

Key words: *financial decentralization, territorial community, decentralization reform, sustainable development of the region*

I. INTRODUCTION

The main strategic task of modernizing the system of state administration and territorial organization of power, which is being carried out today, is the formation of effective local self-government, the creation of comfortable living conditions for citizens, providing them with high-quality and affordable public services. Achieving these goals is impossible without the appropriate level of economic development of the respective territories, their financial support and sufficient sources to fill local budgets.

It is the financial aspect that is one of the most essential, on which, to a large extent, the success of the functioning of territorial communities depends. The presence of economically active business entities, a sufficient number of qualified labor resources, developed industrial and social infrastructure - all this and much more is the basis for the successful development of the community.

The result of the reform was an increase in the interest of local self-government bodies in increasing revenues to local budgets, finding reserves to fill them, and improving the efficiency of tax and fee administration. Affluent communities show high and dynamic growth rates of their own incomes. In terms of the use of funds, attention is focused on the need to form the most optimal structure of budget expenditures, to create an effective and not too numerous management apparatus, to

carry out a constant analysis of the spending of budget funds and to prevent cases of their irrational spending.

II. ANALYSIS OF LITERATURE

As noted in scientific studies, the development of any country in the context of globalization is increasingly under the influence of territorial economic concentration, which is characterized by the concentration of capital, labor, markets for goods and services, and information in a limited space.

Today, global trends in the development of the world economy have a significant impact on the development of all countries of the world and its regions, which is manifested in the opportunities for regions with highly competitive products to enter world markets, etc. At the same time, the experience of European countries proves positive results in changing the institutional systems of states, abandoning the vertical management system in favor of decentralized management systems, which contributes to the sustainable development of regions [1, p. 56].

Undoubtedly, the implementation of models of sustainable development of the regions of European countries without taking into account the institutional, political, economic, ecological and social features of the regional development of Ukraine will not contribute to obtaining positive results of sustainable development. This, in turn, requires the development of own models of sustainable development of regions with taking into account the existing circumstances and decentralization processes taking place in Ukraine today [2, p. 284; 3, p. 37].

However, taking into account the fact that institutional changes have already been completed, the decisive factors affecting the realization of the goals of sustainable development of the region, in our opinion, are and remain: political, economic, ecological and social.

Institutional and political factors were the basis in the process of carrying out decentralization reforms in Ukraine. The reason was the unsatisfactory ability of the vast majority of local self-government bodies to exercise their own and delegated powers at the appropriate level [4].

III. OBJECT, SUBJECT AND METHODS OF RESEARCH

The object of the study is the Territorial communities and their influence on the management of sustainable development of the region.

The subject of the research is the The process of managing the sustainable development of the region in conditions of decentralization.

Research methods: To achieve the goal and perform the tasks in the work used a number of general and special methods, namely: the method of analysis and synthesis; observation and generalization; causal; ordering; comparison; graphic methods; methods of system-structural analysis and forecasting; method of scientific generalization.

IV. RESULTS

The reform of local self-government and decentralization of power involves overcoming many challenges, namely: the dependence of territories on the center; infrastructural and financial weakness of communities; degradation of rural areas; high level of community subsidies; low level of investment attractiveness of territories, etc. (Figure 1.).

In Ukraine, the decentralization process began in 2014 with the adoption of the Concept of Reform of Local Self-Government and Territorial Organization of Power in Ukraine (04/01/2014), the Laws of Ukraine "On Cooperation of Territorial Communities" (06/17/2014), "On Voluntary Association of Territorial Communities" (05/02.2015) and amendments to the Budget and Tax Codes - regarding financial decentralization [5-10; 11; 19].

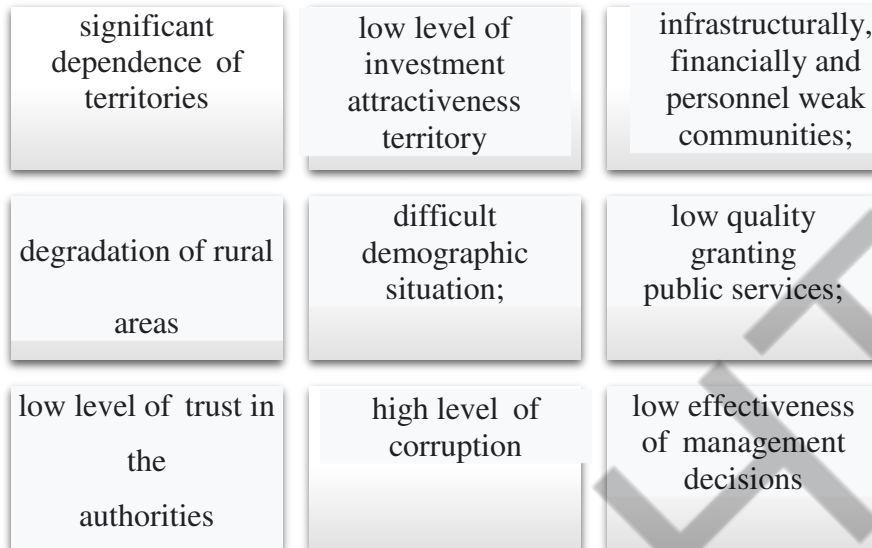


Fig 1. Consequences of the policy of total centralization of power in Ukraine
Source: systematized by the author

This process made it possible to form, in accordance with the provisions of the European Charter of Local Self-Government, a significant effective and capable institution of local self-government at the basic level – Territorial Communities (TC).

During the 6 years of the reform, 1,070 community centers were formed, in which 4,882 communities voluntarily joined. Of these, the first local elections were held in 936 TC. The government has approved long-term plans for the formation of the territories of communities in 24 oblasts, which cover 100% of the territory of the oblasts. The area of the formed TC is almost 47% of the total area of Ukraine. More than 70% of the population of Ukraine lives in TC and cities of regional significance. In accordance with the Law of Ukraine dated 04/16/2020 No. 562-IX "On Amendments to Certain Laws of Ukraine Regarding Determining the Territories and Administrative Centers of Territorial Communities", the Cabinet of Ministers of Ukraine determined the administrative centers and approved the territories of 1,470 capable territorial communities in which local elections in 2020 on a new territorial basis [12].

Thanks to the introduction of inter-municipal cooperation, communities got the opportunity to consolidate efforts and implement joint projects.

In particular, 1,354 territorial communities concluded 604 agreements on cooperation [13].

During the implementation of the reform, local self-government and territorial organization of power, approaches to strategizing regional development at the national, regional and local levels have undergone changes.

As a result of the decentralization reform, the independence of communities in the spheres of managing their own development, making strategic and tactical decisions, and managing the local budget was significantly expanded.

As of the beginning of the reform in 2014, only 6 regions in Ukraine were self-sufficient, which caused a significant regional disparity, and, accordingly, the quality of life and services received by Ukrainians. These challenges demanded radical reforms in terms of state administration, local self-government and territorial organization of power in Ukraine [13].

The decentralization reform gave an impetus to the formation of an efficient and closest to the citizen institution of power - local self-government. Voluntary unification of territorial communities allowed the newly formed bodies of local self-government to get the appropriate powers and resources that cities of regional importance previously had.

The interests of citizens living in the territory of the united community are now represented by the elected chairman, the body of deputies and the executive bodies of the community council, which ensure the implementation of the powers granted by law in the interests of the community. In settlements that are part of the united community, the right of residents to local self-government and provision of services to citizens is ensured by their elected elders.

According to the Law of Ukraine "On the Voluntary Unification of Territorial Communities" [8], the increase and unification of communities was carried out through voluntary unification taking into account the opinion of citizens. Determination of potential resource opportunities is mandatory when planning the creation of communities for economic and social development and the ability to provide quality services to residents.

Effective local self-government and its provision of progressive socio-economic development of the respective territories must be accompanied by an increase in the resource and financial base. Decentralized powers must be provided with appropriate resources for quality implementation. Therefore, with the introduction of changes to the Tax and Budget Codes, from January 1, 2015, local self-governments received more finances to increase economic capacity.

The united communities have acquired the powers and resources that cities of regional importance have, in particular, the inclusion of 60% of the personal income tax on their own authority in the local budgets of the TC. In addition, revenues from taxes remain entirely local: the single one, on the profit of enterprises and financial institutions of communal property and tax on property (real estate, land, transport).

In addition, TC have direct inter-budgetary relations with the state budget (before the reform, only regional and district budgets, the budgets of cities of regional importance had direct relations), to fulfill the powers delegated by the state, they are provided with appropriate transfers (subsidies, educational and medical subventions, development subventions community infrastructure, etc.). Legislative changes also gave local self-government bodies the right to approve local budgets regardless of the date of adoption of the State Budget Law.

After making changes to tax and budget legislation, the main taxes that fill local budgets (cities of regional importance, districts, united territorial communities).

Such improvements have already produced the first noticeable results. Own revenues of local budgets increased by UAH 200 billion from 2014 to 2019. (from UAH 68.6 billion to UAH 267 billion). This is a real tool of influence on the achievement of results and responsibility for the trust of communities.

On the other hand, in administrative-territorial units that do not earn the necessary amount for expenses, the basic subsidy is only 80% of the required amount (provided that the tax capacity index is less than 0.9).

Decentralization is the transfer of powers and finances from the state government to local self-government bodies. Decentralization of the power and financial powers of the state in favor of local self-government is one of the most defining reforms since Ukrainian independence.

The goal of the reform is the formation of effective local self-government and territorial organization of power for the creation and maintenance of a full-fledged living environment for citizens, the provision of high-quality and accessible public services, the establishment of institutions of direct people's power, coordination of the interests of the state and territorial communities [16].

Goals of local self-government reform and decentralization of power:

1. a system of administrative and territorial organization optimal for Ukraine has been formed;
2. capable local self-government capable of exercising its own and delegated powers;
3. communities participate in solving issues of local importance;
4. funding of regional policy ensures the development and increases the competitiveness of communities and regions;
5. the state monitors the legality of the activities of local self-government bodies.

Decentralization is the creation of conditions for the formation of an effective, responsible local government capable of providing a comfortable and safe environment for people to live throughout Ukraine, regardless of their place of residence.

Decentralization is the transfer of powers and budget revenues from state bodies to local self-government bodies. The goal of local self-government reform is, first of all, to ensure its ability to independently, at the expense of its own resources, solve issues of local importance. It is about providing territorial communities with greater resources and mobilizing their internal reserves [15].

Decentralization [4]:

- administrative - communities provide quality services: education, health care, social protection, land issues, housing and communal services, security issues, etc. It is important to convey to all residents that after the completion of the decentralization reform, the quality of services will depend only on them.

- financial - effective local self-government and its provision of progressive socio-economic development of the respective territories must be accompanied by an increase in the resource and financial base.

Principles of financial decentralization of power:

– efficiency and transparency: effective and transparent financial activity of state authorities, local and regional self-government, which excludes duplication of

functions, implementation of inefficient actions, swelling of the bureaucratic apparatus;

- responsibility: the responsibility of local and regional self-government bodies for the performance of their own competence in providing public goods must be full and exclusive;

- legality: the maximum transfer of rights, functions and responsibilities regarding financial activities to local and regional self-government under the conditions of preserving the unity of the state;

- involvement: maximum involvement of the population in the decision-making of local and regional affairs;

- priorities: the priority of the development of the public self-regulating financial mechanism over the bureaucratic state financial mechanism;

- provision: provision of the standard of living guaranteed by the Constitution of Ukraine in all regions of the state [16];

- compliance: achieving compliance in the scope of the transferred powers to carry out expenditures and mobilize the necessary financial resources for their financing at the level of power that covers the area of public good availability for consumers.

The development of territorial communities in the conditions of local self-government reform and decentralization of power in Ukraine is closely related to the improvement of the organization of life and activities of the population, the achievement of sustainable development of the territory. The economic and political prerequisites for the introduction of decentralization in Ukraine were created after gaining independence in 1991. The decentralization reform has made significant progress since 2015. Its irreversibility should be defined by the introduction of changes to the Constitution, the completion of the reform of the administrative-territorial system, and the legislative provision of financing the powers of territorial communities [16].

The main tasks for territorial communities in the process of managing the sustainable development of the region:

- social component – social basis and spatial expediency;

- economic component – achievement of anticipatory rates of economic development;

- ecological component - preservation of a favorable ecological environment;

- political component - an effective community management system.

Decentralization reform in Ukraine is designed to create capable united territorial communities, so the question of their resource potential is important.

After the decentralization reform, the united territorial communities received additional financial resources (Table 1).

Table 1. Income of the budgets of the territorial communities before the reform and after decentralization

Financial resources	Before the reform	After the reform
Personal income tax	–	60%
Excise tax on excise goods manufactured in Ukraine	–	13,44 % excise tax (fuel)
Excise tax on goods imported into the customs territory of Ukraine of excise goods of fuel	–	13,44 % excise tax (fuel)
Income from losses of agricultural and forestry production	–	75 %
Educational subsidy	–	according to the formula
Medical subvention	–	according to the formula
Subsidy for the formation of the OTG infrastructure	–	according to the formula
Subsidy for socio-economic development	–	according to the formula
DFRR funds	–	according to the formula

Source: systematized by the author [11; 18]

The decentralization reform gives united communities additional sources of financial resources that can be used to improve welfare, repairs, and develop education and culture in the community.

Financial support of territorial communities is the basis of their development, however, in order to increase their capacity, the issue of transferring the most important resource - land - to communities arose.

On January 31, 2018, the Cabinet of Ministers of Ukraine adopted the Order "On the transfer of state-owned agricultural land plots to communal ownership of united territorial communities." These are the legislative mechanisms for the transfer of land into the ownership of TC, including land outside the boundaries of settlements [19].

The order regarding the transfer of state-owned land outside settlements to communal ownership of the TC was adopted on the basis of three normative legal acts:

- Land Code of Ukraine: Article 117 "Transfer of state-owned land plots into communal ownership or communally owned land plots into state ownership" [20];
- Decree of the Cabinet of Ministers of Ukraine "On the transfer of state-owned agricultural land plots into communal ownership of united territorial communities" [21];
- Law of Ukraine "On Local Self-Government": Article 26 [22]. Transfer of lands outside settlements to the disposal of communities -

it is primarily the strengthening of their capacity and a prerequisite for sustainable local development.

For territorial communities, after they acquire land outside the settlements, the resource base that local authorities will be able to dispose of for the benefit of citizens is significantly expanded.

In individual communities, land is the main source of filling budgets, they will be able to independently make decisions about the use of land resources to fill their own budgets.

For territorial communities, the transfer of state-owned agricultural land plots into communal ownership will have the following advantages:

- influence on the economic development of territorial communities due to the increase in land tax revenues;
- will enable territorial communities to control income from land lease fees outside the settlement and land tax from it;
- territorial communities will be able to develop general plans for the entire territory of the community and not only for individual settlements;
- will make it impossible for situations with land raiding to take place, which could happen until now.

Table 2. Transfer of state agricultural lands to the communal ownership of the territorial communities (TC) of the central regions of Ukraine in 2018-2020

Regions	2018 p.		2019 p.		2020 p.	
	The number of TC, which received communal ownership of rural land plots appointment	Land area, thousand hectares	The number of TC, which received communal ownership of rural land plots appointment	Land area, thousand hectares	The number of TC, which received communal ownership of rural land plots appointment	Land area, thousand hectares
Vinnitsia	34	37,8	2	0,7	62	168,7
Kyivska	9	8,1	7	9,4	5	29,1
Kirovohradsk	13	25,9	7	19,0	45	138,5
Cherkassy	26	40,5	28	32,9	61	117,9
All over Ukraine	648	1469,99	139	62,0	1251	2002,4

Source: systematized by the author based on [23]

Land decentralization is an important reform in terms of decentralization, since land is a resource that can be used by territorial communities to increase budget revenues.

The transfer of land was carried out in compliance with the Decree of the President of Ukraine dated October 15, 2020 No. 449/2020 "On some measures to accelerate reforms in the field of land relations" within the framework of the implementation of land reform in the area of land decentralization [25]. Thus, in 2020, 2,002.4 thousand hectares of state agricultural lands were transferred to the communal ownership of 1,251 territorial communities of the central regions of Ukraine (Table 2.).

The unification of territorial communities provides for the transfer of property of territorial communities. Thus, in the case of unification of village, settlement, city councils into one territorial community, all property jointly owned by village, settlement city councils is the communal property of the united territorial community, and the rights and obligations related to such property belong to the united territorial

community. Commonly owned objects are called property, and in other words, they are institutions and institutions. But in the context of the decentralization reform and the property to be transferred, it is about real estate. It can also be integral property complexes.

Effective management of communal property: strengthens the capacity of territorial communities; directs the work of local self-government bodies to sustainable and balanced development; contributes to increasing investment attractiveness, development of high-quality public services and business in the respective territories.

Decentralization in the field of education is primarily the transfer of general secondary education institutions to territorial communities. If earlier in the field of education, the responsibility of communities was only for the effective functioning of preschool education institutions, then under the conditions of decentralization, responsibility is assumed for general secondary education institutions that were in their communal ownership [4].

In the central regions of Ukraine, the following decentralization changes took place in the field of education (Table 3):

– in the Vinnytsia region: 147 general educational institutions out of 46 TC, 36 TC were transferred to communal ownership;

– in the Kyiv region: 108 general educational institutions out of 24 TC, 16 TC were transferred to communal ownership;

– in the Kirovohrad Region: 49 general educational institutions out of 27 TC, 16 TC were transferred to communal ownership;

in the Cherkasy region: 174 general educational institutions out of 57 TC, 53 TC were transferred to communal ownership.

Decentralization in the field of health care - the transfer of paramedic-midwifery points, paramedic points, dispensaries, hospitals to the ownership of communities and effective provision of services [4].

The methodology for evaluating territorial communities is necessary for analyzing the capacity of communities, increasing the financial potential of territories and equalizing interregional financial disparities as much as possible.

Table 3. General educational institutions transferred to TC
(as of September 10, 2020)

Regions	Number of TC	The number of general educational institutions that have been taken into communal ownership institutions	The number of general educational institutions that have been converted into communal ones property of TC	The number of TC that transferred the educational subvention to the district budget
Vinnytsia	46	36	147	5
Volynsk	54	49	509	3
Dnipropetrovsk	71	34	130	4 4
Donetsk	13	12	89	1
Zhytomyr	56	54	412	–
Zakarpattia	17	7	60	9

Zaporizhzhia	56	43	368	1
Ivano-Frankivsk	39	39	242	1
Kyivska	24	16	108	5
Kirovohradsk	27	19	49	1
Luhansk	18	12	60	5
Lviv	41	35	210	–
Mykolayivska	42	29	121	1
Odesa	37	19	110	10
Poltava	53	44	183	3
Rivne	45	34	137	11
Sumy	38	37	215	–
Ternopilsk	54	39	236	1
Kharkivska	23	12	47	1
Khersonsk	33	29	114	2
Khmelnyska	52	46	338	1
Cherkassy	57	53	174	4
Chernivtsi	37	30	163	4
Chernihivska	50	43	269	1

Source: systematized by the author based on [24]

The given financial indicators are:

- is static information that reflects the state of affairs on the relevant date;
- reflect the individual most significant areas of financial and budgetary activity of communities;

- provide an opportunity to carry out a comparative analysis of identical parameters across different communities within individual regions.

For a comprehensive objective assessment, it is necessary to carry out a deeper analysis of the financial indicators of specific communities, to identify cause-and-effect relationships between the level of development of social and industrial infrastructure, the entrepreneurial and resource potential of the territory, demographic factors, etc. The intangible assets of the community should also be taken into account. The existing methodology for assessing the capacity of communities does not take into account the provision of real needs of territorial communities with available financial resources. Therefore, there is a need to supplement the assessment of financial capacity with indicators that will be able to reveal and evaluate in more detail the development of each TC region.

V. CONCLUSIONS

Territorial communities, in addition to the growth of their own financial capabilities, as a result of decentralization have other tools for ensuring economic development - external borrowing, independent selection of institutions for servicing local budget funds in relation to development and own revenues of budgetary institutions. Powers in the field of architectural and construction control and improvement of urban planning legislation have been decentralized, local self-

government bodies have been given the right to independently determine urban planning policy.

After the adoption of a series of laws on the decentralization of powers and regulation of land relations, communities will get the right to dispose of lands outside the settlements. The Verkhovna Rada of Ukraine adopted laws that provide an opportunity to decentralize part of the powers of the Central Committee of Ukraine regarding the provision of basic administrative services: registration of real estate, business, residence of a person - transferring them to the level of communities.

Draft laws designed to clearly demarcate powers in the field of education, health care, leisure, socio-economic development, infrastructure between local self-government bodies and executive power bodies at each of the territorial levels of the administrative-territorial system of the state.

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