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LOCAL FINANCES OF SPATIAL DEVELOPMENT OF TERRITORIAL COMMUNITIES: THEORETICAL AND PRACTICAL RESEARCH

Background. In the article, the author reveals the current approaches to determining the content of financial resources of local self-government bodies in Ukraine and analyses the regulatory framework and scientific sources on the problem under study. The essence of the most important categories that make up the conceptual apparatus of the study of the spatial development finance of territorial communities is determined. On the basis of the study, the evolution of its development is revealed.

Methods. The methods used were the analysis of the legal framework, recent research and publications, induction, historical research and generalisation with justification of the author's own views and opinions.

Results. The concepts of basic definitions on the topic under study, which determine the theoretical and spatial aspects of the formation of financial resources of territorial communities in Ukraine, are revealed, taking into account the positions of both Ukrainian and foreign scholars and regulatory documents governing both the process of decentralisation and the possibilities of forming the financial sustainability of territorial communities.

The study identifies the components and conditions for ensuring financial self-sufficiency of territorial communities, taking into account current social challenges, and also identifies the basic principles of financial management of territorial communities to ensure their capacity.

Conclusions. The process of decentralisation in Ukraine is accompanied by the formation of capable territorial communities that will ensure balanced economic and social development of the respective territory, efficient use of natural, labour and financial resources, development of the community's human potential, and involvement of the community's potential to ensure its competitiveness. In the context of a full-scale war and the introduction of martial law, problems arise in the balanced development of communities, taking into account their existing financial capacity and spatial features. It is important to identify shortcomings, establish conditions and principles for managing the financial resources of territorial communities, and assess their ability to withstand external and internal threats to socio-economic development and quality of life.

Keywords: community, territorial community, finances, resources, finances of territorial communities, financial resources of territorial communities, financial sustainability of a territorial community, spatial organisation of a territorial community.

Background

It has been a decade since Ukraine began decentralisation, which had an administrative (formation of amalgamated territorial communities and a new grid of districts) and fiscal (redistribution of financial flows to improve the accessibility and quality of social services received by community residents) component. The reform of the self-government institution was aimed at creating a network of self-sufficient territorial communities with appropriate governing bodies and sufficient financial and resource support, which would provide a solid foundation for the formation of European standards of public life, while stimulating the search for new models of balanced development of territorial communities and local budgets. Thanks to the reform, local authorities have indeed received more financial resources and greater autonomy in making decisions on their use, and on the other hand, more responsibility. In 2021, local budgets accounted for a quarter of consolidated budget revenues. The full-scale war and the imposition of martial law in 2022 posed an unprecedented challenge to local governments and the financial sustainability of communities, whose dependence on the central budget has increased significantly – the share of local budgets in consolidated budget revenues decreased by 1.5 times in 2023–2024.

In such circumstances, research on the problems of balanced community development, taking into account their existing financial capacity and spatial features, remains relevant. Such studies help to identify shortcomings, establish ways to manage the financial resources of territorial communities, and assess their ability to withstand

external and internal threats to socio-economic development and the quality of life.

The purpose of the study is to deepen the theoretical foundations of the study of financial resources of territorial communities in the current conditions of development of the regions of Ukraine and to outline ways to expand the financial capabilities of local self-government bodies.

To ensure the achievement of this goal, **tasks** have been formulated:

- to identify existing approaches to determining the content of financial resources of local self-government bodies;
- substantiation and definition of basic definitions in the context of the geography of the formation of financial resources of territorial communities;
- analysis of the legal framework underpinning the implementation of decentralisation in Ukraine;
- Assessment of organisational and financial mechanisms and management principles that contribute to the formation of financial self-sufficiency of territorial communities.

Methods

The research was organised using the following methods of theoretical research: analysis (collection of information and its grouping by definitions), induction (transition from knowledge of individual facts to general knowledge and a single conclusion), historical research (evolution of the conceptual apparatus of the study), generalisation (conclusions, author's interpretations), etc. The information base of the study includes scientific works of domestic and foreign scholars in various fields of knowledge, regulatory documents, and data from open sources related to the issues of financial decentralisation. In

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general, the methods used and the materials processed allow to systematically present the theory and practice of socio-geographical research of the financial resources of territorial communities in the context of modern challenges.

Results

The study of the theoretical and spatial aspects of the formation of financial resources of a territorial community involves, first of all, the disclosure and analysis of basic definitions: "community", "territorial community", "finances", "resources", "finances of territorial communities", "financial resources of territorial communities", "financial capacity of territorial communities", "spatial organisation of territorial communities".

In different sources, the definition of "community" is defined as:

- is a stable, self-reproducing form of social organisation of people, characterised by (varying degrees of) collective ownership of the means of production, a historically established type of self-government, social and ideological unity (common meetings, rituals, religious buildings, etc.), as well as the functions of protection, regulation of land use and production and material relations (Encyclopaedia of the History of Ukraine, 2004);

- a group of people united by a common position, interests, etc.; an association of people that sets itself certain common tasks; an organisation (Explanatory Dictionary of the Ukrainian Language, 2002).

As we can see, the key factor in defining the essence of a community is social, economic, political, but not spatial organisation.

However, according to the Law of Ukraine "On Voluntary Amalgamation of Territorial Communities" (On the voluntarily association of territorial communities, 2015), the decentralisation reform in Ukraine has made significant changes to the administrative and territorial structure of oblasts: the number of rayons has decreased (from 490 to 136) and the number of communities has increased (from over 11,000 local councils to 1469 territorial communities).

The concept of "amalgamated territorial community", which operated in the administrative-territorial structure of Ukraine in 2015–2020, was based on two main features that reveal its essence: territorial and organisational (association of two or more primary self-government entities with adjacent territories) and financial and economic (financial capacity to provide services to its members) (Stryzhak, 2021).

Since 2021, the administrative-territorial structure of Ukraine has been actively using a unit – a territorial community, defined in Section VII of the Decree of the President of Ukraine "On Measures to Implement the Concept of Administrative Reform in Ukraine" of 22 July 1998 No. 810/98 as a community of residents, inhabitants of settlements (villages, towns, cities), united by common interests of their own life support, independent, within the framework of the law, solving issues of local importance both directly and through local self-government bodies (On Measures to implement the Concept of Administrative Reform in Ukraine, 1998)

The formation of territorial communities is conditioned by a certain space, as well as by demographic, religious, economic, social, political, etc. factors, and accordingly, the definition of the concept of "territorial community" in regulatory documents and scientific works is presented as follows:

- a community of people united by a variety of stable formal and informal ties that are conditioned by living together within a village, town or city (Encyclopaedia of Public Administration, 2011);

- residents united by permanent residence within a village, town or city that is an independent administrative-territorial unit, or a voluntary association of residents of several villages, towns or cities that have a single administrative centre (On local self-government in Ukraine, 1997);

- residents of a village, town, city or a voluntary association of residents of several villages into a rural community (Constitution of Ukraine, 1996);

- is a process of institutional transformations that can create a new social model of territory development, granting it autonomy, while forming the basis through grants and subventions to ensure the start and development of its own socio-economic potential (Shchur, 2018);

- a primary local self-government entity consisting of individuals – residents (citizens of Ukraine, foreign citizens, stateless persons, refugees, internally displaced persons) who permanently reside and work on the territory of a village (or voluntary amalgamation of several villages into a common community), town or city, directly or through municipal structures formed by them, resolve issues of local importance, have common communal property, own real estate on this territory, pay communal taxes and related individual taxes.

- a primary local self-government entity that has its own interests, which includes citizens of Ukraine, foreigners, stateless persons permanently residing or working in a given territory, or owning real estate, or paying local taxes and fees (Orzikh, 1995);

- is a set of Ukrainian citizens who live together in an urban or rural settlement, have collective interests and a legal status determined by law (Kravchenko, 1999).

Taking into account the positions set out in the Constitution of Ukraine, local self-government can be exercised by a territorial community both independently and through local self-government bodies. Therefore, the mission of a territorial community is precisely to ensure the vital activity of a certain territory either directly (independently) or indirectly (through local self-government bodies).

Summarizing the above interpretations, we consider the definition of "territorial community" as a separate unit of administrative and territorial structure that unites residents (citizens of Ukraine, foreign citizens, stateless persons, refugees, internally displaced persons) who permanently reside, work and carry out their vital activity combining intellectual and financial resources within a spatially defined territory (villages, settlements, cities or voluntary amalgamation of several settlements into a common community), have common communal property, own real estate in this territory, pay communal taxes and fees, and organise local self-government directly or through municipal structures formed by them.

An important stage in the implementation of decentralisation is the formation of capable territorial communities in Ukraine, which is aimed at creating administrative units that will ensure a balanced economic and social development of the respective territory, efficient use of natural, labour and financial resources, development of the community's human potential, and involvement of the community's potential in the functioning and development of the administrative territory. Accordingly, in order for a community to provide quality services to its residents and ensure an increase in their living standards, there is a need to study the finances of territorial communities, search for sources of financial resources and ensure the financial capacity of basic-level administrative units.

As for the interpretation of "finance", the explanatory dictionary of the Ukrainian language defines this term as a system of monetary relations in a particular state, as well as the totality of all funds at the disposal of the state (Explanatory Dictionary of the Ukrainian Language, 2002). Exploring the origin of the definition of "finance", we trace the relationship in Latin "finis", i.e. the end. It should be noted that in the Middle Ages the term was used to mean the repayment of a debt, which concluded a payment agreement. It was the name of this document that gave rise to the term "financia", which means "payment in cash". The initial use of the term can be traced back to Italy in the XIII century. In particular, in Florence, Venice, and Genoa, where trade, monetary settlements, and banking were well developed, this term was used to refer to payments and contributions made to the state. For the first time in the modern interpretation, the category of "finance" was used in France, which in French means "finance" – translated as cash or income. This concept was introduced into scientific circulation by the French scientist J. Bodin in his work "Six Books on the Republic" (1577). At that time, finances were considered to be a set of funds necessary to meet the needs of the state and various social groups (Ogorodnyk, 2014).

Modern representatives of the Anglo-American school of finance define the category of "finance" as:

- the art and science of managing money. Finance encompasses the processes, institutions, markets, and instruments involved in the circulation of money between individuals, firms, and governments (Gitman, 1989);
- is a generalised term used to describe monetary resources and how they are generated and used (Parker, 1992).

In general, finance can be considered as an objectively existing category that does not depend on the will of individual subjects of financial relations and reflects the objective laws of development of economic processes and covers a variety of exchange and distribution relations that are manifested in various cash flows. In particular, O. Kyrylenko considers finance as a complex and multifaceted category that embodies economic relations related to the distribution and redistribution of GDP in order to generate financial resources and create funds of money and use them to ensure the socio-economic development of society (Kyrylenko et al., 2019).

Considering the interpretation of "territorial community finances", it is necessary to note their local nature, which is to determine the amount of financial resources that are formed, distributed and used within the territorial community to ensure its socio-economic development (Kyrylenko et al., 2019).

An important feature of the finances of territorial communities in the country's financial system is that they are:

- are a system of economic relations related to the distribution and redistribution of GDP value;
- In the course of these relations, financial resources are formed, distributed and used.

The purpose of this system of relations is to provide local governments with the financial resources necessary to perform their functions and tasks.

Considering the etymology of the concept of "financial resources", we should first of all pay attention to the term "resources" (from the French *ressource*), which means "stocks of something that can be used in case of need; monetary values, sources of something" (Explanatory Dictionary of the Ukrainian Language, 2002). The Financial Encyclopedia defines "financial resources" as a set of funds

generated by the distribution and redistribution of the aggregate social product and national income and available to the state, local governments, enterprises, and organisations of various forms of ownership (Financial Encyclopedia, 2008).

Considering this category from the standpoint of social geography, it is worth providing the author's definition: financial resources of territorial communities are a spatial and temporal aggregate of own and borrowed capital (budget, investment, grant and credit) used to form its integral potential (including other resources of the territorial community – production, infrastructure, labour) and ensure the livelihoods of the population, business entities, etc.

Moving on to more complex categories that characterise the state of financial resources of territories, capital turnover and resource capacity of territories for balanced development, it should be noted that the basic aspects of the formation and use of financial resources of local authorities were formulated in the European Charter of Local Self-Government, adopted on 15 October 1985 in Strasbourg. The Ukrainian legislation takes into account its main provisions, especially those related to the resource support of local authorities:

- local authorities have the right to their own financial resources;
- The amount of financial resources should be commensurate with the functions performed by local authorities;
- local authorities have the right to freely dispose of their own financial resources;
- part of the financial resources should be generated from local taxes and fees;
- local authorities are empowered to set the amount of local taxes and fees within the limits of the law;
- the procedure for the formation of financial resources should be flexible and ensure that the available resources correspond to the growing cost of performing the tasks of local authorities;
- protection of weak (in terms of financial security) local authorities is carried out through procedures for eliminating financial imbalances (financial equalisation);
- preference in the choice of forms of financial assistance is given to grants that are not earmarked for financing specific projects and do not restrict the freedom of local authorities (Council of Europe, 1985).

We consider the following to be the main components of local government financial resources:

- financial support for the social sector;
- development of the local economy;
- budgetary resources (local budget revenues);
- extra-budgetary resources (investment, grant and loan funds, trust funds, etc.);
- financial resources of municipal property enterprises, revenues from municipal property management, privatisation, etc;
- charitable, sponsorship, donations, etc.

It is important that the effectiveness of resource, including financial, support for local self-government bodies depends not only on the composition and volume of their resource base, but also on the mechanism of its formation and use, which ensures the financial capacity of communities

Scholars interpret the definition of "financial capacity" quite broadly. One of the most integral definitions of financial capacity is its ability to accumulate financial resources and ensure an appropriate level of competitiveness based on the

rational redistribution and targeted use of available resources, as well as ensuring financial and economic stability in the long term (Kolomiets, 2017). Baranovskyi considers the capacity of territorial communities to be the main indicator of the success of the decentralisation reform in Ukraine (Baranovskyi, 2022). Zapototskyi, S. P. and Teleshman, V. I. consider the factor of financial self-sufficiency and development of each community as one of the main indicators of the high standard of living of its

residents (Zapotskyi, & Teleshman, 2022). Thus, a capable territorial community can be considered a territorial-administrative unit that has sufficient local sources of budget revenues and own resources for its local self-government bodies to address local issues to improve the living standards of the community's residents.

Researcher O. P. Kyrylenko defines the components and conditions of financial self-sufficiency of territorial communities in his scientific works, as presented in Table 1.

Components and conditions for ensuring financial self-sufficiency of territorial

| Components | Security conditions |
|----------------|--|
| Institutional | Division of tasks between state and local authorities |
| | Coherent legal framework for the functioning of local self-government |
| | Anti-corruption system |
| | Political pluralism at the local level |
| | Cooperation of local communities |
| | Citizens' participation in the management of local community finances |
| Organisational | Science-based current and long-term planning, including in the area of the budget |
| | Reporting of local self-government bodies and officials to members of the territorial community |
| | Financial control system at the level of territorial community |
| | A system for assessing the needs of local community residents for public goods at the expense of local budgets |
| Financial | Allocation of revenues and expenditures between the state and local budgets, taking into account the division of tasks between state and local governments |
| | Sufficient amount of own revenues of local budgets to fulfil their own powers of local self-government bodies |
| | Independent rights of local self-government bodies in the field of local taxation |
| | An effective system of transfers to local budgets from the state budget to fully finance delegated state powers |
| | Current credit rating of the local government |
| | Favourable investment climate in the local community |
| Information | Local governments inform the public about their financial activities |
| | Availability of independent media |
| | Level of transparency of the local budget |
| | Effective communication between local authorities and the public |
| Personnel | Availability of qualified specialists in financial management of the territorial community |
| | A continuous system of staff development |
| | Stimulating the best performance of specialists |
| | Formation of a talent pool |

Compiled based on materials from (Kyrylenko, 2022).

As we can see, the basic components for the formation of financially self-sufficient communities are institutional, organisational, financial, informational, and human resources, and the main conditions for the formation of financial sustainability are outlined for them. The fundamental component is the institutional one, which covers both legal conditions and informal norms that determine the functioning of local self-government bodies. The organisational and financial components are key, providing the basic conditions for financial self-sufficiency: independence in financial management and sufficient financial resources. Real financial self-sufficiency of the community can be ensured by organising a transparent information campaign and

implementing a personnel policy to create a team of specialists in the territorial community.

Financial management in territorial communities should be based on a certain system of principles and criteria for assessing public administration. Modern European standards of good administration in this area are formulated in the SIGMA document "The Principles of Public Administration" (The Principles of Public Administration, 2023), which includes a section on "Public Finance Management". Based on the approaches defined in this document and analysing the current social challenges in Ukraine, the following principles of financial management of territorial communities to ensure their capacity can be identified, as shown in Table 2.

Table 2

Principles of financial management of territorial communities to ensure their sustainability

| Principle | The essence of management |
|-------------------|--|
| Planning | Develop medium-term budget plans that cover all levels and areas of financial resources and are usually calculated for five years or, in the current environment, at least three years. |
| Systematicity | designing the strategy and tactics of financing and continuously ensuring the implementation of planned activities in all areas of financial resources with a rapid response to current challenges and risks |
| Objectivity | Taking into account the real capabilities of the economy and the laws of the market, based on realistic forecasts of economic and social development |
| Variations | forecasting various options for the development of the financial system of the territorial community, searching for and justifying alternative financial solutions |
| Unity | adherence to a single policy that provides for coordination of goals, objectives and approaches and is implemented through a single legal framework, monetary system, accounting and reporting rules, and accumulation of resources in a single treasury account of all funds received from any source |
| Transparency | coverage of information on all components of financial resources, and decisions on them are made in a transparent manner with public hearings and involvement of civil society structures |
| Controllability | Implementation of control measures at all stages of the management process and in all areas of public funds flow, including both internal control and external audit |
| Efficiency | achieving maximum results with limited financial resources |
| Legal orderliness | compliance with the legal norms of national legislation and guaranteeing the protection of the interests of all participants in financial relations |
| Reporting | Preparation of detailed reports with performance evaluation, discussion, approval and publication at all levels of financial resource management and in all areas of public spending |
| Diversification | development of new activities for the territorial community and search for new markets for the products manufactured; investment of funds in various securities and investment projects |
| Sequences | maintaining continuity and stability, avoiding drastic changes in the vectors and priorities of financial policy, regardless of changes in the political environment |
| Balance | a combination of centralisation and decentralisation of financial resources management, which means taking into account the advantages and disadvantages of both centralised and decentralised decision-making and implementation of a particular decision with the maximum possible use of the principles of subsidiarity |
| Democracy | application of a special decision-making procedure in the field of finance, which provides for the distribution of powers between representative institutions that carry out public administration, executive structures that implement decisions and an independent judicial system as an arbiter |

Compiled by the author.

Adherence to these principles will help ensure the financial solvency of Ukraine's territorial communities, which will affect their competitiveness.

Summing up, we draw attention to the need to take into account the geographical features of their development when assessing the financial resources of territorial communities, since each territory has its own characteristics (natural, social, spatial and attributive), relations (geographical location, neighbourhood, functions) and processes (system formation, integration, differentiation) (Kuzyshyn, 2023, etc.). Modern scientific research reveals the spatial aspects of the development of territorial communities by the following indicators: area and configuration features, the impact of land potential on the development of territories, features of territorial and spatial planning by type of economy, mechanisms of transformation of rural settlements (Li, 2021).

Accordingly, the "spatial organisation of territorial communities" is the formation of territorial communities taking into account natural geographical (relief, configuration of borders, diversity of natural resources), socio-economic (geographical location, sectoral orientation of the economy, presence of relocated enterprises, participation in international projects and programmes, etc.), demographic (intensive labour migration abroad and at the same time the presence of internally displaced population, etc.) and historical and ethnographic conditions. That is why we believe that the process of planning the development and delimitation of territorial communities and rayons is not complete. An audit of the decentralisation reform and an

analysis of the risks that the war has brought with it are still ahead. At the same time, the issue of substantiating the conceptual foundations of financial management of territorial communities is a complex scientific problem that requires analysis of many components based on an interdisciplinary approach. Achieving an optimal organisation of this sphere is also possible by taking into account the provisions of geographical science, which explains the benefits of decentralisation of finance in a particular territory by maximising the utility of space, demographic and infrastructure potential, saving costs, rationalising the structure of the goods supplied, etc.

Discussion and conclusions

As a result of theoretical and practical research, study of regulatory and scientific sources, a number of definitions have been clarified that are important for developing the issues of socio-geographical foundations for assessing the formation of financial resources of territorial communities of Ukraine under current conditions and challenges.

Based on a generalisation of various definitions describing the financial resources of local self-government bodies, the author proposes an interpretation of the terms "territorial community", "financial resources of a territorial community", "financial capacity of a territorial community" from the perspective of social geography. The agenda includes the study of the components and sources of financial support for the development of territorial communities, as well as the importance of spatial planning in ensuring the financial capacity of communities and the efficient use of financial resources.

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МІСЦЕВІ ФІНАНСИ ПРОСТОРОВОГО РОЗВИТКУ ТЕРИТОРІАЛЬНИХ ГРОМАД: ТЕОРЕТИЧНІ ТА ПРАКТИЧНІ РОЗВІДКИ

Вступ. Розкрито актуальні підходи до визначення змісту фінансових ресурсів органів місцевого самоврядування в Україні та здійснено аналіз нормативно-правової бази її наукових джерел з дослідженням проблеми. Визначено сутність найважливіших категорій, які складають понятійний апарат дослідження сфери фінансів просторового розвитку територіальних громад. На основі проведеного дослідження розкрито еволюцію їого розвитку.

Методи. Використано методи аналізу нормативно-правової бази, останніх досліджень і публікацій, індукції, історичної розвідки та узагальнення з обґрунтуваннями власних поглядів і думок.

Результати. Розкрито поняття базових дефініцій з дослідженням теми, що визначають теоретичні та просторові аспекти формування фінансових ресурсів територіальних громад в Україні, враховуючи позиції як українських, так і закордонних науковців та нормативні документи, що регламентують як процес децентралізації, так і можливості формування фінансової стійкості територіальних громад.

Уході дослідження визначено компоненти та умови забезпечення фінансової самодостатності територіальних громад із врахуванням сучасних суспільних викликів, а також виокремлено основні принципи управління фінансами територіальних громад для забезпечення їх спроможності.

Висновки. Процес децентралізації в Україні супроводжується формуванням спроможних територіальних громад, які забезпечують збалансований економічний і соціальний розвиток відповідної території, ефективне використання природних, трудових і фінансових ресурсів, розвиток людського потенціалу громади, залучення потенціалу громади до забезпечення її конкретноспроможності. В умовах повномасштабної війни та введення воєнного стану виникають проблеми у збалансованому розвитку громад з урахуванням їх існуючої фінансової спроможності та просторових особливостей. Важливим є виявлення недоліків, встановлення умови та принципи управління фінансовими ресурсами територіальних громад, оцінити їх здатність протистояти зовнішнім і внутрішнім загрозам соціально-економічного розвитку та забезпечення якості життя населення.

Ключові слова: громада, територіальна громада, фінанси, ресурси, фінанси територіальних громад, фінансові ресурси територіальних громад, фінансова стійкість територіальної громади, просторова організація територіальної громади.

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